

# Veterans Community Living Center at Homelake

## RFP Financial and Compliance Audit – OSA’s responses to Inquiries

### ***Are the financial statements and compliance report for June 30, 2016 available?***

The State’s individual Veteran Community Living Centers are audited and reported on separately on a 4-year rotation basis (every year a different Living Center is audited). The Center was last audited in Fiscal Year 2013 and the audit report can be located at <http://leg.colorado.gov/audits/colorado-state-veterans-center-homelake-fiscal-year-ended-june-30-2013>.

### ***Have there been any significant changes to cash/investments during fiscal year 2017 or investment policy changes?***

According to the Center/Department, as of January 25, 2017, there have not been any significant changes to cash/investments or to the investment policy during Fiscal Year 2017.

### ***What accounting system is used?***

According to the Center/Department, Homelake’s accounting systems are the State's accounting system, the Colorado Operations Resource Engine (CORE)) and the Center’s Electronic Health Records System with the Billing Software, Point Click Care (PCC).

### ***Does Homelake anticipate any new debt in 2017 or 2018?***

According to the Center/Department, the Center does not anticipate any new debt in Fiscal Year 2017 and 2018.

### ***What were the estimated hours for the FY16 audit, if available? Approximately how many audit staff were on site during preliminary and final fieldwork and how long were they there?***

Individual Veteran Community Living Centers are audited and reported on separately on a 4-year rotation basis (every year a different Living Center is audited). The Center was last time audited in Fiscal Year 2013. The number of audit hours and staff spent on the previous audit were not provided to us.

***Has there been any turnover or expected turnover in the finance department during FY17?***

According to the Center/Department, as of January 25, 2017, there has not been any turnover or expected turnover in the finance department during Fiscal Year 2017.

***Have there been any fraud or material instances of noncompliance during FY17?***

According to the Center/Department, as of January 25, 2017, there have been no known instances of fraud or material instances of noncompliance at the Center during Fiscal Year 2017.

***Any significant changes in state, local or federal funding during FY17?***

According to the Center/Department, as of January 25, 2017, there have not been any significant changes in state, local or federal funding during Fiscal Year 2017.

***Please provide any audit adjustments identified during the prior year audit.***

***Please provide a listing of reported passed adjustment identified during the prior year audit.***

The Center is overseen by the Division of Veterans Community Living Centers within the Colorado Department of Human Services, Office of Community Access and Independence. The Center's posted and passed audit adjustments (if applicable) would be included within its separately-issued audit reports, or in years when the Center does not undergo a separate audit, in the Statewide Single Audit report within the Department of Human Services adjustments section.

The Center did not undergo a separate audit in Fiscal Years 2014, 2015, or 2016. The Center was last audited separately in Fiscal Year 2013. There were no audit adjustments for Fiscal Year 2013

The Statewide Fiscal Year 2016 audit is still in progress. Our opinion has not been issued and the report has not yet been released. This information will be available upon the award of the contract.

The posted and passed adjustments for the prior two years are contained within our Fiscal Year 2014 and 2015 Statewide Single Audit Reports (Report Nos. 1401F and 1501F, respectively) in Appendix B, on our website: <http://leg.colorado.gov/audits/statewide-single-audit-fiscal-year-ended-june-30-2015> and <http://leg.colorado.gov/audits/statewide-single-audit-fiscal-year-ended-june-30-2014>.

***What were the fees for the FY16 Audit?***

Individual Veteran Community Living Centers are audited and reported on separately on a 4-year rotation basis (every year a different Living Center). The contract fee for Fiscal Year 2013 was \$23,500. The contract fee included a \$7000 fee for testing of a major program during Fiscal Year 2013. It is not anticipated that a major program(s) will be audited during Fiscal Year 2017 for Homelake Living Center.

The actual number of hours and levels of audit staff for this audit was not provided to us.

**Did the Department have any federal award programs that required Single Audit Testing in each of the past two years and are any expected over the term covered by this RFP?**

As noted in the RFP, Section I, Part P.3, it is anticipated that no major programs will be audited during Fiscal Year 2017 for Homelake Living Center.