



## INDEPENDENT AUDITORS REPORT ON CLIENT ATTENDANCE DAYS

To the Board of Directors and Officers  
Frederick County, Maryland

We have examined the accompanying Statements of Client Attendance Days and Client Fees of Frederick County, Maryland for the year ending June 30, 2014. These statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these statements based on our examination.

Our examination was conducted in accordance with attestation standards by the American Institute of Certified Public Accountants and the regulations of the State of Maryland Department of Health and Mental Hygiene and, accordingly, included **examining, on a test basis, evidence** supporting the Statements of Client Attendance Days and Client Fee, and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

### Client Attendance Days

In our opinion, the Statements of Client Attendance Days present fairly, in all material respects, the client attendance days of Frederick County, Maryland for the year ended June 30, 2014 in conformity with the regulations of the State of Maryland Department of Health and Mental Hygiene.

### Other Matters

To verify the accuracy and reliability of the provider's records regarding attendance days, we completed the following procedures.

1. Prepared a summary of the procedures used by the provider for accumulating and identifying attendance days.
2. Assured the adequacy of the procedures and documentation used by the provider to accumulate and identify attendance days.
3. Examined the provider's attendance days accumulations by tracing total and summary totals to the document of original entry.



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4. Compared a sample of DHMH attendance forms with Client files and medical records that substantiate attendance and absence
5. Noted any attendance discrepancies between the provider's records and the DHMH attendance forms.

Based on our examination, Frederick County, Maryland provided the following attendance days.

Provider Payable Days	1 <sup>st</sup> Q	2 <sup>nd</sup> Q	3 <sup>rd</sup> Q	4 <sup>th</sup> Q	Total
Residential	-	-	-	-	-
Day	3,828	3,498	3,222	3,847	14,395
Supported Employment	2,468	2,229	2,137	2,516	9,350
CSLA	-	-	-	-	-

This report is intended solely for the information and use of the State of Maryland Department of Health and Mental Hygiene, which specified the criteria. It should not be used by other persons of for any other purpose.

*SB & Company, LLC*

Hunt Valley, Maryland  
December 17, 2014