



OFFICE OF INTERNAL AUDIT

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February 15, 2021

Mr. Benjamin Shaffer
Medicaid Director
Executive Office of Health and Human Services
3 West Road
Cranston, RI 02920

SENT VIA EMAIL

Dear Director Shaffer:

The Office of Internal Audit (OIA) has completed its compliance audits of the one hundred and seventy providers who applied and were accepted into the Workforce Stabilization Loan Program. The audit was conducted in conformance with the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing and by the authority given to the unit as stated in accordance with the Rhode Island General Laws (RIGL) § 35-7.1-1 Establishment of the Office of Internal Audit.

The OIA communicated the results of each audit with the respective providers. Below is a summary of the audit results. We would like to express our sincere appreciation to you and your team, specifically Ms. Dezeree Hodish for the cooperation and assistance extended to the members of our audit team.

Respectfully,

Dorothy J Pascale

Dorothy Pascale, CPA, CFF

Chief

c- Jonathan Womer, Director, Office of Management and Budget
Honorable Senator Ryan W. Pearson Chairperson, Senate Committee on Finance
Honorable Marvin Abney, Chairperson, House Finance Committee
Dezeree Hodish, Assistant Director Financial Management, Executive Office of Health and Human Services

Audit Summary

The Office of Internal Audit (OIA) conducted a compliance audit of the Workforce Stabilization Loan Program (WFS) administered by the Executive Office of Health and Human Services (EOHHS). The Governor established the Workforce Stabilization Loan Program during April 2020 to stabilize and maintain the low-wage congregate care workforce on the frontlines of the COVID-19 public health crisis. The purpose of the program was to provide payroll support for frontline workers who work with seniors, people with developmental disabilities, individuals with mental health and substance abuse disorders, and young people in Rhode Island Department of Children, Youth, and Families congregate care facilities who also earned less than twenty dollars (\$20) per hour.

This WFS program was designed as a forgivable loan program. Providers applied to EOHHS to participate in this program and signed an agreement that outlined the terms and conditions necessary for the loan to be forgiven. As part of the application, providers estimated the number of employees who would be eligible for the wage increase by the category of hours worked (i.e. 15-21 hours, 22-29 hours or 30 or more hours).

EOHHS reviewed and approved the applications and disbursed payments to the respective providers in advance of the payroll cycle beginning May 4, 2020. Since the nature of the agreement called for an estimation of payroll expenses, the OIA performed a reconciliation of the amount the provider received to the amount actually disbursed to the employees. Discrepancies were requested to be returned to the State of Rhode Island or paid out to the respective employees. The classification of discrepancies is defined as follows:

- Unexpended funds - proceeds received but not utilized.
- Disallowed Costs – an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.
- Questioned Costs – a lack of/inadequate supporting documentation to justify the expense.
- Underpaid Exceptions - eligible employees receive a wage increase less than the eligible amount.

170 providers received a total of \$16,253,315.15 as part of this Workforce Stabilization Loan Program. The chart below summarizes our findings for all 170 provider audits. Appendix A found at the end of this report provides the detailed audit results for each individual provider.

Loan Amount	Unexpended Funds	Disallowed Costs	Questioned Costs	Underpaid Exceptions	Due to State of Rhode Island
\$16,253,315.15	\$2,298,503.76	\$212,078.84	\$372,005.20	\$96,650.47	\$2,809,006.22

Findings

Noncompliance with Loan Terms

The providers that entered into the Workforce Stabilization Loan Program Agreement acknowledged that all eligible workers earning less than twenty dollars (\$20) per hour as of February 1, 2020 would receive an increase in their wages according to a tiered hourly methodology stipulated in the agreement.

The OIA identified instances of non-compliance with the loan terms that resulted in disallowed costs and underpaid disbursements. Disallowed costs result from an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

The following disallowed costs were noted:

- Payment exceeded dollar threshold for hours worked.
- Payment to employees that did not meet the required 15 weekly hours worked.
- Payment to employees that earned \$20 or more per hour.

Additionally, underpaid disbursements were identified. Underpaid disbursements occur when eligible employees receive a wage increase from loan proceeds less than the eligible amount.

The above identified exceptions were the result of providers failure to strictly adhere to the terms of the loan agreement and/or application of a payment methodology that resulted in employees receiving an amount not compliant with the loan terms. Funds that did not align with the loan terms were requested to be paid back to the State of Rhode Island through the EOHHS. For identified underpayments, providers were directed to correct the error to avoid repayment, pay the employees the appropriate amount and submit proof of payment to EOHHS upon disbursement to the employee.

Failure to Provide Sufficient Documentation

Questioned costs result from a lack of or inadequate, supporting documentation to justify the expense. Failure to provide required documentation to substantiate the use of WFS proceeds prohibits the ability to determine whether the provider complied with the loan terms. Questioned costs were noted for 8 providers:

- One provider could not supply documentation to substantiate contractor payments.
- One provider could not supply adequate documentation to validate employees previously assigned to a non-congregate care setting performed work in a congregate care setting during the time period covered by the WFS program.
- 6 providers did not submit required documentation to complete the audit. Without receipt of stipulated documentation, the OIA was unable to complete an audit for these providers.¹

Objective and Scope

The audit scope and purpose of this engagement was to validate provider eligibility, and to subsequently, determine if providers complied with State loan terms and federal program guidelines as applicable. The audit period was for the period of May 4, 2020 through June 30, 2020.

Methodology

To address our audit objective, we performed the following:

- Reviewed the loan agreement and program guidance.
- Tested for provider eligibility.
- Tested a sample of payroll disbursements for each provider against the terms of the loan agreement.
- Performed a reconciliation for the loan amount received by each provider to the amount expensed.
- Coordinated an effective repayment process with EOHHS management.

¹ These providers were referred to EOHHS for further action.

Appendix A

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>10 Old Dominion Operations LLC/ Chapel Hill</i>	\$68,389.20	\$3,539.25	\$-	\$-	\$-	\$3,539.25
<i>10 Woodland Drive</i>	\$172,933.20	\$-	\$100.00	\$-	\$-	\$100.00
<i>100 Chambers St Operations LLC</i>	\$72,309.60	\$-	\$7,000.00	\$1,400.00	\$-	\$7,000.00
<i>100 Wampanoag Trail</i>	\$59,241.60	\$-	\$-	\$-	\$-	\$-
<i>171 Pleasant View Operations LLC/ Smithfield Woods</i>	\$73,616.40	\$9,692.10	\$150.00	\$100.00	\$-	\$9,742.10
<i>198 Waterman Ave LLC/ Eastgate Nursing and Rehab Center</i>	\$66,211.20	\$16,770.60	\$-	\$-	\$-	\$16,770.60
<i>239 Legris Avenue Operations LLC</i>	\$82,655.10	\$-	\$14,200.00	\$3,648.15	\$-	\$14,200.00
<i>333 Green End Avenue Operations LLC</i>	\$120,225.60	\$-	\$9,700.00	\$544.50	\$-	\$9,700.00
<i>642 Metacom Avenue Operations LLC, dba Warren Center</i>	\$48,351.66	\$-	\$3,950.00	\$1,415.70	\$-	\$3,950.00
<i>660 Commonwealth Operations LLC</i>	\$151,588.80	\$8,439.75	\$6,900.00	\$54.45	\$-	\$15,285.30
<i>70 Gill Avenue Operations</i>	\$128,502.00	\$130.68	\$1,150.00	\$370.00	\$-	\$1,150.00
<i>735 Putnam Pike Operations</i>	\$135,907.20	\$17,750.70	\$11,900.00	\$10,672.20	\$-	\$18,978.50
<i>740 Oak Hill Rd Operations LLC</i>	\$77,972.40	\$28,477.35	\$300.00	\$-	\$-	\$28,777.35
<i>80 Douglas Pike LLC of Smithfield</i>	\$79,279.20	\$-	\$-	\$-	\$-	\$-
<i>981 Kingstown Road Operating Company</i>	\$97,138.80	\$10,672.20	\$1,600.00	\$54.45	\$-	\$12,217.75
<i>AccessPoint RI</i>	\$236,095.20	\$104,652.90	\$1,650.00	\$4,083.75	\$-	\$102,219.15
<i>Aegis Guardians LLC</i>	\$18,295.20	\$-	\$3,775.00	\$1,252.35	\$-	\$3,775.00
<i>AIDS Care Ocean State</i>	\$11,761.20	\$3,375.90	\$-	\$-	\$-	\$3,375.90
<i>Allens Health Center</i>	\$67,953.60	\$12,523.50	\$-	\$-	\$-	\$12,523.50
<i>Alpine Nursing Home Inc</i>	\$82,764.00	\$4,410.45	\$-	\$54.45	\$-	\$4,356.00
<i>Arbor Hill Assisted Living</i>	\$40,510.80	\$9,610.42	\$200.00	\$-	\$-	\$9,810.42

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>Arc of Blackstone Valley, The</i>	\$292,723.20	\$52,762.05	\$-	\$-	\$-	\$52,762.05
<i>Arc of Bristol</i>	\$93,644.00	\$58,850.45	\$2,650.00	\$-	\$-	\$61,500.45
<i>Athena- Orchard View Manor LLC</i>	\$53,361.00	\$-	\$-	\$-	\$53,361.00	\$53,361.00
<i>Atria Management Company LLC Dba Atria Aquidneck Place</i>	\$59,677.20	\$1,851.30	\$-	\$-	\$-	\$1,851.30
<i>Atria Management Company LLC Dba Atria Bayspring</i>	\$81,892.80	\$1,796.85	\$-	\$50.00	\$-	\$1,746.85
<i>Atria Management Company LLC Dba Atria Harborhill Place</i>	\$75,358.80	\$11,380.05	\$-	\$-	\$-	\$11,380.05
<i>Atria Management Company LLC Dba Atria Lincoln Place</i>	\$88,426.80	\$6,316.20	\$-	\$-	\$-	\$6,316.20
<i>Autumn Villa</i>	\$25,264.80	\$5,172.75	\$-	\$-	\$-	\$5,172.75
<i>Avalon Nursing Home</i>	\$40,946.40	\$272.25	\$-	\$-	\$-	\$272.25
<i>Avatar Residential Inc</i>	\$238,273.20	\$37,953.83	\$-	\$-	\$-	\$37,953.83
<i>Ballou Home</i>	\$67,082.40	\$1,579.05	\$-	\$-	\$-	\$1,579.05
<i>Bannister Operations Associates LLC</i>	\$155,944.80	\$23,086.80	\$200.00	\$54.45	\$-	\$23,232.35
<i>Bella Villa Assisted Living</i>	\$11,107.80	\$4,247.10	\$-	\$100.00	\$-	\$4,147.10
<i>Berkshire Place Nursing</i>	\$101,930.40	\$25,290.83	\$5,000.00	\$1,089.00		\$29,201.83
<i>Bethany Home of Rhode Island</i>	\$41,599.80	\$4,628.25	\$50.00	\$-	\$-	\$4,678.25
<i>BH Brightview Commons Opco</i>	\$95,396.40	\$12,547.85	\$981.85	\$12,382.15	\$-	\$1,147.55
<i>BKD Twenty-One Management Company Inc/ Brookdale West Bay</i>	\$74,052.00	\$-	\$-	\$-	\$-	\$-
<i>Boys Town New England</i>	\$41,817.60	\$12,899.07	\$-	\$-	\$-	\$12,899.07
<i>Brentwood by the Bay Ltd</i>	\$53,578.80	\$-	\$-	\$50.00	\$-	\$-
<i>Brentwood Health Center Ltd</i>	\$85,813.20	\$-	\$-	\$-	\$-	\$-
<i>Briarcliffe Gardens LLC</i>	\$54,014.40	\$11,236.25	\$-	\$-	\$-	\$11,236.25
<i>Bridgemark Inc</i>	\$18,621.90	\$-	\$100.00	\$-	\$-	\$100.00

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>Bristol Assisted Living LP/ Franklin Court Assisted Living</i>	\$56,192.40	\$5,771.70	\$-	\$-	\$-	\$5,771.70
<i>Brookdale Sakonnet Bay</i>	\$101,930.40	\$-	\$200.00	\$150.00	\$-	\$50.00
<i>Burrillville Health Center Associates</i>	\$73,616.40	\$7,459.65	\$-	\$-	\$-	\$7,459.65
<i>Cedar Crest Nursing Center</i>	\$163,350.00	\$-	\$-	\$-	\$-	\$-
<i>Charlesgate North, LP dba Charlesgate Senior Living Center</i>	\$16,988.40	\$-	\$2,300.00	\$707.85	\$-	\$2,300.00
<i>Charlesgate Nursing Center</i>	\$94,960.80	\$-	\$-	\$100.00	\$-	\$-
<i>Child and Family Services of Newport County</i>	\$52,707.60	\$-	\$335.00	\$-	\$-	\$335.00
<i>CI Operating Company LLC/ Crystal Lake Rehab</i>	\$50,094.00	\$17,805.15	\$50.00	\$-	\$-	\$17,855.15
<i>Communities for People*</i>	\$61,855.20	\$22,215.60	\$350.00	\$-	\$-	\$22,565.60
<i>Community Care Alliance</i>	\$139,827.60	\$-	\$600.00	\$350.00	\$-	\$600.00
<i>Community Living of RI, Inc.*</i>	\$194,277.60	\$19,003.05	\$28,050.00	\$17,151.75	\$-	\$29,901.30
<i>Community Solutions</i>	\$10,018.80	\$2,613.60	\$1,700.00	\$-	\$-	\$4,313.60
<i>Con V- Care/Woonsocket Health Center</i>	\$142,876.80	\$37,577.95	\$200.00	\$-	\$-	\$37,777.95
<i>Corliss Institute Inc, The</i>	\$40,946.40	\$3,539.25	\$1,200.00	\$54.45	\$-	\$4,684.80
<i>Cortland Place Rehab Center LLC</i>	\$69,260.40	\$-	\$4,250.00	\$-	\$-	\$4,250.00
<i>Cra-Mar Meadows</i>	\$34,630.20	\$9,953.46	\$2,600.00	\$2,450.25	\$-	\$10,103.21
<i>Crestwood Nursing & Rehabilitation*</i>	\$69,260.40	\$-	\$-	\$-	\$-	\$-
<i>Darlington Memory Lane</i>	\$98,881.20	\$25,950.87	\$100.00	\$-	\$-	\$26,050.87
<i>Devereux Foundation*</i>	\$28,749.60	\$-	\$-	\$-	\$28,749.60	\$28,749.60
<i>East Bay Community Action Center</i>	\$21,780.00	\$-	\$2,400.00	\$108.90	\$-	\$2,400.00
<i>East Bay Operator</i>	\$55,321.20	\$-	\$-	\$100.00	\$-	\$-
<i>Elmhurst Operator LLC</i>	\$206,910.00	\$99,752.40	\$-	\$-	\$-	\$99,752.40
<i>Elmwood Health Center Inc</i>	\$60,112.80	\$18,240.75	\$-	\$50.00	\$-	\$18,190.75
<i>Emma Pendleton Bradley</i>	\$110,642.40	\$-	\$200.00	\$100.00	\$-	\$200.00
<i>Episcopal Housing Foundation of RI/ Hallworth House</i>	\$64,033.20	\$7,459.65	\$-	\$150.00	\$-	\$7,309.65

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<i>Evergreen House</i>	\$170,319.60	\$62,998.65	\$-	\$217.80	\$-	\$62,780.85
<i>Facility Solutions NE</i>	\$23,522.40	\$544.50	\$-	\$-	\$-	\$544.50
<i>Fellowship Health Resources</i>	\$43,560.00	\$3,539.25	\$-	\$-	\$-	\$3,539.25
<i>Galilee Mission</i>	\$9,147.60	\$-	\$-	\$-	\$-	\$-
<i>Gateway Healthcare Inc</i>	\$108,028.80	\$-	\$-	\$50.00	\$-	\$-
<i>Gateways to Change Inc</i>	\$191,664.00	\$29,511.90	\$-	\$-	\$-	\$29,511.90
<i>Golden Years Assisted Living Community</i>	\$13,503.60	\$-	\$952.51	\$186.82	\$-	\$952.51
<i>Grace Barker Health</i>	\$60,112.80	\$7,132.95	\$1,743.08	\$970.83	\$2,400.00	\$10,305.20
<i>Greene Acres</i>	\$32,670.00	\$-	\$-	\$150.00	\$-	\$-
<i>Greenwich Bay AL</i>	\$57,063.60	\$3,920.40	\$-	\$-	\$-	\$3,920.40
<i>Groden Center Inc. *</i>	\$109,117.80	\$20,364.30	\$6,150.00	\$816.75	\$22,650.00	\$48,347.55
<i>Harborside Rhode Island Limited Partnership, dba Greenwood Center</i>	\$105,850.80	\$-	\$2,250.00	\$-	\$-	\$2,250.00
<i>Harmony Hills</i>	\$138,520.80	\$12,795.75	\$-	\$-	\$-	\$12,795.75
<i>Harris Health Center</i>	\$20,908.80	\$2,994.75	\$-	\$-	\$-	\$2,994.75
<i>Hattie Ide Chaffee Retirement</i>	\$76,665.60	\$41,218.65	\$350.00	\$-	\$-	\$41,568.65
<i>HB Employee Services LLC/Brookdale Center of NE</i>	\$80,150.40	\$-	\$-	\$100.00	\$-	\$-
<i>HB Employee Services LLC/Brookdale South Bay</i>	\$81,892.80	\$-	\$-	\$-	\$-	\$-
<i>Heatherwood RI LLC</i>	\$44,866.80	\$-	\$-	\$-	\$44,866.80	\$44,866.80
<i>Highland East, LLC</i>	\$55,756.80	\$8,657.55	\$-	\$-	\$-	\$8,657.55
<i>Holiday Retirement Home Inc, The</i>	\$209,959.20	\$59,786.10	\$-	\$54.45	\$-	\$59,731.65
<i>Hopkins Manor Ltd</i>	\$203,425.20	\$67,300.20	\$100.00	\$-	\$-	\$67,400.20
<i>J Arthur Trudeau</i>	\$123,710.40	\$-	\$1,600.00	\$-	\$-	\$1,600.00
<i>James L Maher Center Inc</i>	\$196,020.00	\$27,116.10	\$50.00	\$-	\$-	\$27,166.10
<i>Jammat Housing & Community Dev Ctr</i>	\$66,646.80	\$-	\$-	\$40.00	\$-	\$-
<i>Jeanne Jugan Residence of the Little Sisters of the Poor Inc</i>	\$95,396.40	\$7,786.35	\$-	\$-	\$-	\$7,786.35

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<i>John Clarke Retirement Center</i>	\$71,002.80	\$1,590.21	\$2,340.88	\$1,684.62	\$-	\$2,340.88
<i>KAR Little Box LLC/ Silver Creek Manor</i>	\$85,813.20	\$-	\$1,200.00	\$-	\$-	\$1,200.00
<i>LCB Personnel</i>	\$78,843.60	\$5,989.50	\$-	\$100.00	\$-	\$5,889.50
<i>Life Care Centers of America DBA Cherry Hill Manor</i>	\$148,321.80	\$10,944.45	\$7,150.00	\$5,826.15	\$-	\$12,268.30
<i>Linn Health & Rehabilitation</i>	\$100,623.60	\$-	\$1,300.00	\$-	\$-	\$1,300.00
<i>Living In Fulfilling Environments (Life) Inc</i>	\$170,755.20	\$33,595.65	\$-	\$-	\$-	\$33,595.65
<i>Looking Upwards, Inc</i>	\$423,838.80	\$67,409.10	\$19,900.00	\$4,247.10	\$-	\$83,062.00
<i>MAP</i>	\$10,890.00	\$5,662.80	\$-	\$2,014.65	\$-	\$3,648.15
<i>Medical Homes of RI Inc/ Briarcliffe Manor</i>	\$106,286.40	\$30,546.45	\$-	\$-	\$-	\$30,546.45
<i>Mentor ABI, LLC</i>	\$73,180.80	\$26,244.90	\$-	\$50.00	\$-	\$26,194.90
<i>Morgan Health Center - Ryan Health</i>	\$112,384.80	\$9,528.75	\$-	\$-	\$-	\$9,528.75
<i>Mount St Rita Health Centre</i>	\$68,824.80	\$15,518.25	\$1,000.00	\$-	\$-	\$16,518.25
<i>Nafi Connecticut*</i>	\$60,548.40	\$-	\$-	\$-	\$-	\$-
<i>Newport County Community Mental Health Center Inc</i>	\$30,056.40	\$10,345.50	\$-	\$-	\$-	\$10,345.50
<i>Oak Hill Operations Associates LLC</i>	\$138,956.40	\$87,991.20	\$300.00	\$-	\$-	\$88,291.20
<i>Oakland Grove Health Care Center</i>	\$54,014.40	\$-	\$-	\$-	\$54,014.40	\$54,014.40
<i>Ocean State Assisted Living</i>	\$78,408.00	\$5,227.20	\$-	\$-	\$-	\$5,227.20
<i>Ocean Tides Inc</i>	\$40,075.20	\$4,138.20	\$-	\$-	\$-	\$4,138.20
<i>OES Home of RI/Ethan Place</i>	\$26,136.00	\$-	\$-	\$-	\$-	\$-
<i>Opportunities Unlimited for People with Differing Abilities Inc</i>	\$81,457.20	\$1,524.60	\$4,550.00	\$108.90	\$-	\$5,965.70
<i>Overlook Eden Operations</i>	\$91,802.70	\$-	\$7,600.00	\$4,850.00	\$-	\$7,600.00
<i>Pacifica Victoria Court</i>	\$29,076.30	\$-	\$-	\$400.00	\$-	\$-

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>Perspectives Corp</i>	\$561,488.40	\$120,116.70	\$-	\$-	\$-	\$120,116.70
<i>Pezzelli Nursing Home Inc/Golden Crest Nursing Centre</i>	\$162,043.20	\$12,893.86	\$-	\$12.96	\$-	\$12,880.90
<i>Phoenix Houses of New England Inc</i>	\$56,628.00	\$-	\$-	\$-	\$-	\$-
<i>Pocasset Bay AI Operator LLC</i>	\$71,002.80	\$-	\$-	\$100.00	\$-	\$-
<i>Quality Gerontological Services Inc/ Harris Health Care Center North</i>	\$10,890.00	\$-	\$-	\$-	\$-	\$-
<i>Refocus</i>	\$250,905.60	\$37,134.90	\$-	\$-	\$-	\$37,134.90
<i>Riverview Nursing Home Inc</i>	\$169,448.40	\$38,768.40	\$-	\$-	\$-	\$38,768.40
<i>Roberts Health Centre Inc</i>	\$67,953.60	\$5,336.10	\$-	\$-	\$-	\$5,336.10
<i>Royal Middletown Nursing Center LLC</i>	\$56,628.00	\$1,089.00	\$1,100.00	\$54.45	\$-	\$2,134.55
<i>Royal Westerly, LLC</i>	\$68,389.20	\$3,811.50	\$7,850.00	\$-	\$-	\$11,661.50
<i>Saint Antoine Residence</i>	\$279,655.20	\$70,178.15	\$760.39	\$381.15	\$-	\$70,557.39
<i>Saint Elizabeth Home East Greenwich</i>	\$257,439.60	\$29,446.56	\$-	\$-	\$-	\$29,446.56
<i>Scalabrini Villa Inc</i>	\$71,547.30	\$19,880.29	\$50.00	\$-	\$-	\$19,930.29
<i>Scandinavian Home Inc Assisted Living</i>	\$23,958.00	\$1,633.50	\$-	\$-	\$-	\$1,633.50
<i>Scandinavian Home, Inc. Nursing Home.</i>	\$118,918.80	\$16,171.65	\$-	\$-	\$-	\$16,171.65
<i>Seven Hills Rhode Island</i>	\$272,467.80	\$16,389.45	\$-	\$-	\$-	\$16,389.45
<i>Shady Acres Operations Associates LLC</i>	\$36,590.40	\$9,147.60	\$-	\$-	\$-	\$9,147.60
<i>SHI-II Warwick LLC</i>	\$56,192.40	\$2,450.25	\$-	\$-	\$-	\$2,450.25
<i>Spring Villa Inc</i>	\$37,026.00	\$4,573.80	\$-	\$100.00	\$-	\$4,473.80
<i>Spurwink RI</i>	\$171,626.40	\$18,513.00	\$-	\$-	\$-	\$18,513.00
<i>SRC Blackstone Op LLC</i>	\$32,670.00	\$-	\$-	\$-	\$-	\$-
<i>SRC East Side</i>	\$36,263.70	\$4,192.65	\$150.00	\$-	\$-	\$4,342.65
<i>St Elizabeth Assisted Living</i>	\$46,609.20	\$13,057.11	\$150.00	\$762.30	\$-	\$12,444.81
<i>St Elizabeth Manor</i>	\$191,664.00	\$35,283.60	\$50.00	\$-	\$-	\$35,333.60

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>St Marys Home for the Children</i>	\$82,328.40	\$-	\$-	\$150.00	\$-	\$-
<i>Steere House Nursing</i>	\$151,588.80	\$72,255.15	\$-	\$108.90	\$-	\$72,146.25
<i>Summer Villa Inc</i>	\$37,026.00	\$8,603.10	\$-	\$-	\$-	\$8,603.10
<i>Summit Commons</i>	\$110,642.40	\$-	\$-	\$-	\$110,642.40	\$110,642.40
<i>Sunny View Nursing Home</i>	\$64,468.80	\$-	\$451.25	\$718.75	\$-	\$451.25
<i>Tamarisk, Inc.</i>	\$71,438.40	\$7,350.75	\$-	\$-	\$-	\$7,350.75
<i>Tavares Pediatric Center Inc</i>	\$13,068.00	\$-	\$-	\$-	\$-	\$-
<i>The Apple Clipper</i>	\$43,995.60	\$8,058.60	\$2,550.00	\$871.20	\$-	\$9,737.40
<i>The Cove Center</i>	\$177,289.20	\$35,283.60	\$200.00	\$-	\$-	\$35,483.60
<i>The Fogarty Center</i>	\$241,758.00	\$20,582.10	\$800.00	\$200.00	\$-	\$21,182.10
<i>The Friendly Home Inc</i>	\$77,972.40	\$9,147.60	\$1,000.00	\$544.50	\$-	\$9,603.10
<i>The Key Program*</i>	\$23,958.00	\$-	\$16,188.88	\$6,107.69	\$-	\$16,188.88
<i>The Mansion Inc.</i>	\$54,885.69	\$-	\$400.00	\$54.45	\$-	\$345.55
<i>The Providence Center</i>	\$75,794.40	\$1,687.95	\$300.00	\$1,742.40	\$-	\$300.00
<i>Saint Clare Home</i>	\$107,593.20	\$-	\$-	\$-	\$-	\$-
<i>The Willows</i>	\$4,356.00	\$-	\$-	\$-	\$-	\$-
<i>Thrive Behavioral Health, Inc.</i>	\$77,101.20	\$9,583.20	\$1,900.00	\$2,286.90	\$-	\$9,196.30
<i>Tockwotton Home</i>	\$172,062.00	\$13,561.37	\$2,150.00	\$1,306.80	\$-	\$14,404.57
<i>United Cerebral Palsy of Rhode Island Inc</i>	\$94,525.20	\$-	\$-	\$-	\$-	\$-
<i>Village at Waterman Lake LP</i>	\$245,678.40	\$10,454.40	\$-	\$-	\$-	\$10,454.40
<i>Village House Convalescent</i>	\$72,745.20	\$5,009.40	\$-	\$54.45	\$-	\$4,954.95
<i>Warwick Health Centre Inc</i>	\$111,078.00	\$36,753.75	\$50.00	\$163.35	\$-	\$36,640.40
<i>Watch Hill Manor</i>	\$16,988.40	\$-	\$250.00	\$-	\$-	\$250.00
<i>Waterview Villa</i>	\$55,321.20	\$-	\$-	\$-	\$55,321.00	\$55,321.00
<i>West Bay Residential Services Inc</i>	\$427,323.60	\$25,264.80	\$-	\$108.90	\$-	\$25,155.90
<i>Westerly Health Center</i>	\$78,843.60	\$4,900.50	\$-	\$-	\$-	\$4,900.50
<i>Whitmarsh Corporation</i>	\$53,578.80	\$9,147.60	\$50.00	\$54.45	\$-	\$9,143.15
<i>Whytebrook Retirement Investors LP/ The Bridge at Cherry Hill</i>	\$143,094.60	\$95,178.60	\$-	\$-	\$-	\$95,178.60
<i>Winslow Gardens</i>	\$25,700.40	\$-	\$1,050.00	\$50.00	\$-	\$1,050.00

<i>Provider Name</i>	<i>Total Loan Amount</i>	<i>Unexpended Funds</i>	<i>Disallowed Costs</i>	<i>Under Payments</i>	<i>Questioned Costs</i>	<i>Amount Due to the State</i>
<i>Woonsocket Housing Authority</i>	\$31,363.20	\$1,197.90	\$-	\$-	\$-	\$1,197.90
<i>Wyndemere Woods LLC</i>	\$40,510.80	\$13,231.35	\$-	\$-	\$-	\$13,231.35

Note: Providers with asterisks have expressed an intent to appeal audit findings.