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NEWS RELEASE

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FOR RELEASE

November 25, 2025

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Auditor of State Rob Sand today released a report on a special investigation of billings submitted by Crossroads Behavioral Health Services (Crossroads) for the period July 1, 2022 through June 30, 2024. Crossroads is a nonprofit organization that provides outpatient mental health and addiction treatment center established to provide support, counseling, and therapeutic services to children, adolescents, and adults in service area 13. The special investigation was requested by Iowa Department of Health and Human Services (DHHS) officials as a result of concerns Crossroads was misappropriating federal funds.

Sand reported the special investigation identified \$167,716.23 of questioned cost incurred, \$14,167.91 of improper disbursements and \$194.72 of unsupported disbursements. The \$167,716.23 of questioned cost incurred includes:

- \$74,967.05 under Substance Use and Problem Gambling Services Integrated Provider Network grant for unallowable expenses and unpaid reimbursements to the subcontractor,
- \$65,036.44 under State Opioid Response grant for unallowable expenses and unpaid reimbursements to the subcontractor, and
- \$27,712.74 under ARPA Integrated Provider Network Supplement grant for unpaid reimbursements to the subcontractor.

The \$14,167.91 of improper disbursements identified were disbursements using County Opioid funding. The \$194.72 of unsupported disbursements identified includes mileage reimbursements and supply purchases for which Crossroads could not provide supporting documentation for purchases made using County Opioid funding.

Sand recommended Iowa DHHS officials implement procedures to strengthen DHHS' internal controls and operations, such as monitoring of grant and subcontractor payments.

Copies of this report have been filed with the Polk County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation. A copy of the report is available for review on the Auditor of State's website at [Special Interest Reports](#).

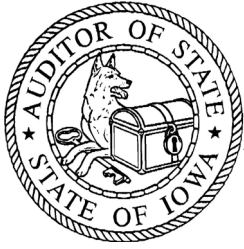
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**REPORT ON SPECIAL INVESTIGATION  
OF REIMBURSEMENTS SUBMITTED BY  
CROSSROADS BEHAVIORAL HEALTH SERVICES  
FOR SERVICES RELATED TO CONTRACTS ISSUED BY THE  
IOWA DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**FOR THE PERIOD  
JULY 1, 2022 THROUGH JUNE 30, 2024**

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Auditor of State's Report

To Director Kelly Garcia,  
Iowa Department of Health and Human Services:

As a result of concerns that Crossroads Behavioral Health Services (Crossroads) potentially misappropriated the federal funds received from the Iowa Department of Health and Human Services (DHHS), we conducted a special investigation of billings submitted by Crossroads B. We have applied certain tests and procedures to selected financial transactions of Crossroads for the period July 1, 2022 through June 30, 2024. Based on a review of relevant information and discussions with DHHS officials and representatives of the organization with which DHHS established the Federal contracts, we performed the following procedures.

- (1) Evaluated Crossroad's internal controls to determine if policies and procedures in place were operating effectively.
- (2) Interviewed Crossroads officials to obtain an understanding of the procedures for disbursing funds and claiming reimbursements under the federal grants.
- (3) Obtained all agreements for Federal grants between DHHS and Crossroads to obtain an understanding of the criteria and allowability under each grant.
- (4) Obtained supporting documentation for expenses for which DHHS requested reimbursement under the Substance Use and Problem Gambling Services Integrated Provider Network grant to determine the propriety of the reimbursement request.
- (5) Obtained supporting documentation for expenses for which DHHS requested reimbursement under the State Opioid Response grant to determine the propriety of the reimbursement request.
- (6) Obtained supporting documentation for expenses for which DHHS requested reimbursement under the ARPA Integrated Provider Network Supplement grant to determine the propriety of the reimbursement request.
- (7) Obtained available supporting documentation for all expenses under the County opioid funds to determine if they occurred and the propriety of the expenditures.

These procedures identified \$167,716.23 of questioned costs using Federal Grants, \$14,167.97 of improper disbursements, and \$194.72 of unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if additional collections were properly deposited because adequate documentation were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibit A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures or had we performed an audit of financial statements of Crossroads Behavioral Health Services, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Polk County Attorney's Office, the Attorney General's Office, and the Division of Criminal Investigation.

We would like to acknowledge the assistance extended to us by DHHS, Zion, and Crossroads Behavioral Health Services officials and staff during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

Rob Sand  
Auditor of State

October 7, 2025

# Report on Special Investigation of Crossroads Behavioral Health Services

## Investigative Summary

### **Background Information**

The Iowa Department of Health & Human Services (DHHS) is the state department focused on providing high quality programs and services which protect and improve the health and resiliency of individuals, families, and communities in Iowa. Iowa DHHS offers a wide variety of programs and services in the following areas:

- Medicaid
- Food Assistance
- Aging Services
- Disability Services
- Mental Health
- Immunization & Vaccination
- Child Protective Services

DHHS contracts services with health services agencies across the state to facilitate their programs and services. DHHS established contracts with Crossroads Behavioral Health Services (Crossroads) to provide certain services in Crossroads' service areas. According to their website, Crossroads is a nonprofit outpatient mental health and addiction treatment center established to provide support, counseling, and therapeutic services to children, adolescents, and adults. Crossroads offers a variety of programs and services including Mental Health Services, Psychiatric Services, Integrated Health Home, Peer Support, Group Therapy, Tele-Counseling, Justice Involved Services, Community Support Services, OWI Evaluations, BHIS, Problem Gambling, and Substance Use Disorder Services. Crossroads is governed by a seven-member Board and currently operates in Creston as their main location with Osceola as their satellite location.

As previously stated, DHHS established contracts with Crossroads; however, some of the contracts were established before Iowa Department of Public Health (IDPH) and Iowa Department of Health Services (DHS) merged into one agency, DHHS, on July 1, 2022. In addition, some of the grant agreements were established prior to the merger in July 2022; therefore, the contracts were between IDPH and Crossroads. After the merger, it was established the grants would continue under DHHS. The agreements established included Zero Suicide Iowa, Iowa's Emergency Covid 19 Project, State Opioid Response (SOR3), ARPA Integrated Provider Network Supplement, and Substance Use and Problem Gambling Services Integrated Provider Network.

- **Zero Suicide Iowa** – The purpose of this program is to improve the care and outcomes of individuals ages 25 years and older at risk of suicide. Crossroads was contracted to best promote suicide safe care, including screening and treatment, for Iowans receiving substance use disorder and problem gambling treatment services in their area of service. This included engaging staff and patients who have lived experience.
- **Iowa's Emergency COVID-19 Project** – The purpose of this program is to focus on helping healthcare professionals get help for their behavioral health concerns. Crossroads was contracted to provide mental health and substance use disorder treatment, and other related recovery supports for adults impacted by the COVID-19 pandemic in their area of service.
- **State Opioid Response (SOR3)** – The purpose of this program is to address the opioid crisis by increasing access to medications for the treatment of opioid use disorder, reducing unmet treatment needs, and reducing opioid overdose related deaths through the provision

of prevention, treatment, and recovery activities for opioid use disorder. Crossroads was contracted to provide State Opioid Response (SOR3) services to support prevention, treatment, and recovery support activities in their service area. The Iowa SOR3 Project further expanded the capacity of the existing regional prevention, treatment, and recovery provider network with a focus on building access for all Iowans in need.

- **ARPA Integrated Provider Network Supplement** – The purpose of this program is to provide supplemental funding to address gaps in integrated provider network (IPN) substance use disorder (SUD) prevention, treatment, and recovery services systems, as well as hardships incurred during the COVID-19 pandemic. Crossroads was contracted to offer prevention services in their service area.
- **Substance Use and Problem Gambling Services Integrated Provider Network** – The purpose of this program is to establish the Contractor as a provider in the Department’s provider network for the delivery of Department-funded substance use disorder and problem gambling prevention and treatment services (Integrated Provider Network). The Contractor must educate the public, assess local needs, understand state and national policy, inform and collaborate with other contractors and with stakeholders, reduce stigma, prevent substance use and gambling problems, intervene with at-risk or in-need persons and populations, provide effective treatment, and support early remission and long-term recovery.

DHHS grant contracts allow for a subcontractor to perform portions of the work; however, it must be approved through the grant contract. For a grant contract to have a subcontractor, the grantee must establish an agreement with the subcontractor which includes a budget. During the grant application, the grantee provides the information and budget for the work the subcontractor will be performing on behalf of DHHS. After the grant is approved and work is performed, the subcontractor provides the grantee supporting documentation and/or an invoice for the work performed. Using this supporting documentation, the grantee fills out a claim on IowaGrants with their expenses and the subcontractor’s expenses. After the claim is approved, DHHS reimburses the grantee for the full claim, including the subcontractor’s portion, for which the grantee has to reimburse the subcontractor for their portion of the claim.

Crossroads subsequently subcontracted Zion Integrated Behavioral Health Services Inc. (Zion) for the State Opioid Response (SOR3) contract, ARPA Integrated Provider Network Supplement contract, and the Substance Use and Problem Gambling Services Integrated Provider Network contract.

According to their website, Zion Integrated Behavioral Health Services Inc. is a nonprofit corporation formed in Southwest Iowa to assure delivery of services for substance use disorder treatment and related problems to six counties. These counties include Adair, Cass, Dallas, Fremont, Montgomery, and Page. As a subcontractor, Zion was to invoice Crossroads monthly for services rendered and Crossroads was to provide payment to Zion for the invoiced amount within 45 days from the date of the invoice.

Beginning on August 7, 2023, Zion’s Director began communicating with Crossroad’s Director regarding missed payments for invoices dating back to January 2023. On January 10, 2024, Zion reached out to Crossroads again with a summary of the unpaid invoices for the Area 13 subcontract services. According to phone calls and email communication, Crossroad’s Director was going to take the information to their Board meeting on January 22, 2024 to potentially pay Zion within 30 days. However, on January 23, 2024, after meeting with their Board, the Crossroad’s Director stated “in all transparency, we are not able to pay the outstanding balance in full” and asked if Zion would “be able to work out a payment plan of 18 months for monthly payments”.

On January 30, 2024, DHHS officials received a phone call from Zion’s Director, in which Zion informed DHHS they had not been paid by Crossroads for nearly \$200,000 worth of prevention services. On February 4, 2024, Zion’s Director sent a letter to DHHS Chief of the Substance Abuse Bureau informing the Department that Crossroads defaulted on their subcontract agreements for multiple federal grants.

Subsequently, DHHS officials contacted Crossroad's Director. DHHS officials were informed Crossroads was in the process of selling property which would "free up" funds to pay their subcontractor and they had not reimbursed Zion for their services because instead they were using the funds to "keep the business open".

On February 5, 2024, Zion sent a letter to Crossroads stating they will not approve the payment plan and instead required full payment of the outstanding amount of \$212,477.75 within 30 days of the notice. In addition, the letter stated if the situation is not rectified by Crossroads within 30 days, then Zion would potentially cease providing their services for Area 13.

On March 1, 2024, an internal memorandum was sent within DHHS to inform officials about a potential misappropriation of federal funds by one of their behavioral health contractors. DHHS Behavioral Health team confirmed Crossroads was receiving reimbursements from the Department and because the money has not been subsequently been paid to Zion, they suspected mishandling, if not misappropriation, of federal funds. The Department started withholding payments to Crossroads pending the outcome of contract enforcement efforts.

Because of the concerns identified regarding Crossroads and the potential misappropriation of federal funds, DHHS officials contacted the Office of Auditor of State on March 6, 2024 to request the Office of Auditor of State to review certain transactions of Crossroads Behavioral Health Services.

As a result of the concerns identified and the request made by DHHS officials, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2022 through June 30, 2024.

### **Detailed Findings**

The procedures identified \$167,716.23 of questioned cost incurred by Crossroads Behavioral Health Services, \$14,167.97 of improper disbursements and \$194.72 of unsupported disbursements.

The \$167,716.23 of questioned cost identified includes:

- \$74,967.05 under Substance Use and Problem Gambling Services Integrated Provider Network grant for unallowable expenses and unpaid reimbursements to the subcontractor,
- \$65,036.44 under State Opioid Response grant for unallowable expenses and unpaid reimbursements to the subcontractor, and
- \$27,712.74 under ARPA Integrated Provider Network Supplement grant for unpaid reimbursements to the subcontractor.

The \$14,167.97 of improper disbursements using County Opioid funding. In addition, the \$194.72 of unsupported disbursements identified includes mileage reimbursements and supply purchases for which Crossroads could not provide supporting documentation for purchases made using County Opioid funding.

We were unable to determine if additional funds were improperly disbursed because adequate supporting documentation were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

### **FEDERAL GRANTS**

Crossroads received federal funds through grant agreements established with DHHS. In order to receive the funds for those grants, Crossroads applied for each grant including a budget amount for each service they will provide and expenses they will incur. Once the grant is approved, Crossroads received the federal funds on a reimbursement basis. In order to be reimbursed, Crossroads must submit a claim to DHHS detailing the expenses incurred for that claim period. DHHS reviewed the claim, approved the claim, and reimbursed Crossroads.

For instances when Crossroads had a subcontractor, Crossroads reimbursed the subcontractor after they received the money from DHHS.

The grants they received were the following:

- Substance Use and Problem Gambling Services Integrated Provider Network
- State Opioid Response
- ARPA Integrated Provider Network Supplement
- Zero Suicide Iowa
- Emergency COVID-19

We reviewed all federal grant agreements between Crossroads and DHHS during our period of review of July 1, 2022 through June 30, 2024. From each agreement, we obtained the criteria and allowability under each grant. Using the criteria and allowability, we determine if all the reimbursement requests under each grant were allowed in accordance with the agreement. If the expenses were allowable under the agreement guidelines, we classified those expenses as reasonable. If the expenses were not allowed under the agreement guidelines or the subcontractor was not paid, we consider those expenses to be questioned cost. In addition, we review the bank statements to determine if Crossroads was reimbursing the subcontractor within their term agreement of 45 days after receiving the invoices from Zion.

#### **SUBSTANCE USE AND PROBLEM GAMBLING SERVICES INTEGRATED PROVIDER NETWORK (IPN)**

As previously stated, Department officials identified concerns related to Crossroads not reimbursing their subcontractor, Zion, for services provided as part of Crossroads' grant agreement for the Substance Use and Problem Gambling Services Integrated Provider Network (IPN). IPN was a federal grant agreement between Crossroads and IDPH signed on July 14, 2022. As previously stated, this grant was entered into prior to the merger of IDPH and DHS. The grant totaled \$486,500.00, which included \$200,781.00 of federal funding and \$285,719 of state funding with a project period of January 1, 2019 through June 30, 2024. According to the agreement, Crossroads was to provide network support, prevention services, outpatient treatment, and problem gambling covered services.

The contractor was to educate the public, assess local needs, understand state and national policy, inform and collaborate with other contractors, reduce stigma, prevent substance use and gambling problems, intervene with at-risk or in-need persons and populations, provide effective treatment, and support early remission and long-term recovery. Crossroads was to assist DHHS to protect and improve the health of Iowans by meeting the following three IPN goals:

- Establish and maintain a comprehensive and effective system of care for substance use and gambling problems through a statewide integrated network of services and providers.
- Reduce substance use and gambling problems in Iowa through public education, evidence-based prevention, and early intervention services.
- Increase remission and recovery from substance use disorders and problem gambling through timely, accessible, ongoing, and effective treatment services.

The agreement included unallowable costs such as:

- Purchase of land
- Construction of building
- Purchase of major medical equipment
- Inpatient hospital services
- Food and beverage costs
- Vehicle rentals

According to the agreement, the contractor must complete and submit a claim for services rendered in accordance with the contract through IowaGrants within 30 or 45 days of the month of expenditures.

As part of the agreement, Crossroads was to use Zion as their subcontractor to provide part of the services covering DHHS' service area for which Crossroads was responsible. Specifically, Crossroads was responsible for DHHS service area 13, which covers seven counties: Adams, Clarke, Decatur, Madison, Ringgold, Taylor, and Union. The portion of the grant agreement that was budgeted for Zion as the subcontractor was \$113,773.00 for substance abuse and \$13,109.00 for gambling prevention.

According to the subrecipient contract, Zion was to provide three of the five designated priority prevention issues which are alcohol, marijuana, prescription drugs, tobacco, and problem gambling. Zion could use specified curriculums and specified planning deliverables to guide prevention services and identify priority issues in area 13.

The subrecipient contract with Zion states Crossroads shall be responsible for reimbursing Zion for the prevention services provided to Crossroads under the agreement at an amount not to exceed the contracted amount indicated in the agreement. Based on our review of the agreement, Zion was to invoice Crossroads monthly for services rendered. Crossroads was required to pay Zion the invoiced amount within 45 days from the date of the invoice.

As part of our procedures, we scheduled all reimbursement claims under the IPN Grant per IowaGrants during the period July 1, 2022 through June 30, 2024. Using supporting documentation available on IowaGrants, from Crossroads and Zion representatives, and discussions with Crossroads, Zion, and DHHS staff, we determined if the expenses were allowed and approved under the grant agreement in order to classify them as either questioned cost or reasonable. If the claim expenses met the allowability criteria in the grant agreement and were within the budgeted line amount, we considered the expense to be reasonable. If the claim expense did not meet the allowability criteria or was over the budgeted line amount, we considered the expense to be a questioned cost.

In addition, we obtained Crossroads bank statements and general ledger to trace all payments issued to Zion for services provided for the period July 1, 2022 through June 30, 2024. For the months Zion had a reimbursement request and Crossroads did not provide payment, we classified those claim expenses as a questioned cost. We also traced all claim requests from Crossroads to DHHS to ensure Crossroads had received the funds from DHHS.

All claim information submitted by Crossroads for the IPN grant are listed in **Exhibit B**. As illustrated by the **Exhibit**, we identified 18 instances totaling \$74,967.05 of questioned cost claims. The 18 instances were considered questioned cost due to the following reasons:

- 14 of the line expenses totaling \$74,027.66 were for services rendered by Zion for which Crossroads received the money but did not pay Zion for their services rendered. We classified these as improper because Crossroads did not comply with their agreement with Zion and did not pay Zion for the service rendered.
- Two of the line expenses totaling \$553.32 were due to the amount requested by Crossroads was over the budgeted line amount in the approved budget. We classified these as questioned cost because the amount exceeded the approved budget.
- Two of the lines totaling \$386.07 were for a Crossroads employee that was not approved in the budgeted line amount in the approved budget. We classified these as questioned cost because the employee was not approved in the IowaGrants agreement information.

As a result, the \$74,967.05 of questioned cost disbursements using Substance Use and Problem Gambling Services IPN federal monies are included in **Exhibit A** as questioned cost.

In addition, we identified 21 instances where Crossroads properly reimbursed Zion for their services; however, the reimbursement did not occur until after 45 days of receiving Zion's invoice for the services.

While Zion was properly paid for these instances, Crossroads was not in compliance with the subrecipient agreement.

According to DHHS officials, they were informed by Crossroads staff they were not able to pay the outstanding balance to Zion because they did not have sufficient funds. As previously stated, they attempted to establish a payment plan with Zion; however, Zion refused to establish a payment plan and requested the balance be paid in full.

### **STATE OPIOID RESPONSE (SOR3)**

The State Opioid Response was a federal grant agreement between Crossroads and DHHS which totaled \$145,000 annually with a project period of September 30, 2020 through September 29, 2024.

The purpose of the contract was to provide state opioid response services to support prevention, treatment, and recovery support activities in Iowa. The project further expands the capacity of the existing regional prevention, treatment, and recovery network with a focus on building access for all Iowans in need. The contractor was to submit a work plan for approval and any revisions must be approved by DHHS prior to implementation.

According to the agreement, the contractor shall complete the required deliverables, which included the following:

- Maintain access to treatment for patients with opioid and/or stimulant use disorder.
- Evidence-based practices shall be implemented.
- Recovery supports services (RSS) provided directly or via subcontract.
- Prevention: maintain at least one full-time employee
- HIV/Hepatitis C rapid testing and referral to viral hepatitis vaccination will be offered and documented in the client file for all SOR OUD and StimUD clients.
- At least one SOR staff member from each agency will participate in SOR provider calls and required training.
- Quarterly reports and any additional ad hoc reports or data requests.
- Client data was to be submitted in IBHRS and timely entry of Gov. performance and Results Act interviews are required for all clients receiving any SOR3-funded services.
- Maintain and follow up all Iowa HHS licensing requirements.

According to the grant agreement, Crossroads was responsible for submitting a claim and any required supporting documentation itemizing work performed and services rendered on a monthly basis on the IowaGrants website, used for grant tracking, within 45 days of the month in which the services were rendered. If any adjustments were needed, Crossroads was to submit the adjustments within 90 days of the original claim.

As part of the grant agreement, Crossroads established a yearly contract with Zion to perform services in the seven counties within service area 13 as follows:

- In the amount of \$89,930.00 for the period of September 30, 2022 through September 29, 2023, and
- In the amount of \$89,930.00 for the period of September 30, 2023 through September 29, 2024.

According to the contract, Zion SOR3 staff was to increase awareness of stigma associated with substance use disorder by:

- Presenting Stigma Associated with Substance Use Disorder and Reducing Stigma in the healthcare community, or any other HHS provided training to community members, clients, families, first responders, healthcare providers, school personnel, coalition members, and at interagency meetings.
- Staff will address the dangers and consequences of stimulant use disorder and opioid use disorder by presenting Primary Prevention Strategies to Address Opioids at the community level or Psychostimulants: The Vital Information for Iowa's Frontline or Substances of Abuse, Addiction 101 or Opioid & Stimulants: A Deadly Combination or Harm Reduction Strategies in the Community to clients, families, first responders, healthcare providers, coalition members and at interagency meetings.
- Staff will utilize either/or See the Person, Not the Addiction, It Starts with Us, Meth Never Ever and Fake Pills Media Campaigns by implementing See the Person, Not the Addiction, It Starts with Us, Meth Never Ever, and Fake Pills IHH approved media campaigns on at least 3 media platforms in the service area as well as disseminating the media campaigns throughout the counties.
- Staff will provide education on Tele-Naloxone and Local Pharmacy Naloxone Programs to increase awareness of programs, increase access to Naloxone, and educate on Naloxone administration in the case of an overdose by training local organizations, businesses, pharmacies, community members, school personnel, civic groups and SUD staff on Naloxone, tele-naloxone, and pharmacy naloxone programs.

The subrecipient contract with Zion stated Crossroads shall be responsible for reimbursing Zion for the prevention services provided to Crossroads under the agreement at an amount not to exceed the contracted amount indicated in the agreement. Based on our review of the agreement, Zion was to invoice Crossroads monthly for services rendered. Crossroads was required to pay Zion the invoiced amount within 45 days from the date of the invoice.

As part of our procedures, we scheduled all the reimbursement claims under the State Opioid Response grant during the period of review per IowaGrants. Using the supporting documentation available on IowaGrants, supporting documentation obtained from Crossroads, supporting documentation obtained from Zion, and discussions with Crossroads, Zion, and DHHS staff we determined if the expenses were allowed and approved under the grant agreement in order to classify them as either questioned cost or reasonable. If the claim expenses met the allowability criteria in the grant agreement and were within the budgeted line amount, we considered the expense to be reasonable. If the claim expense did not meet the allowability criteria or was over the budgeted line amount, we considered the expense to be a questioned cost.

In addition, we obtained Crossroads bank statements and general ledger to trace all payments issued to Zion for services provided for the period July 1, 2022 through June 30, 2024. For the months Zion had a reimbursement request and Crossroads did not provide payment, we classified those claim expenses as a questioned cost. We also traced all claim requests from Crossroads to DHHS to ensure Crossroads had received the funds from DHHS.

All the claim information submitted by Crossroads for the State Opioid Response grant has been listed in **Exhibit C**. As illustrated by the **Exhibit**, we identified 14 instances totaling \$65,036.44 of questioned cost claims. The 14 instances were considered questioned cost due to the following reasons:

- Nine of the line expenses totaling \$63,975.01 were for services rendered by Zion for which Crossroads received the money but did not pay Zion for their services rendered. We classified these as improper because Crossroads did not comply with their agreement with Zion and did not pay Zion for the service rendered.

- Two of the line expenses totaling \$830.03 were due to the payroll reimbursement requested for a Crossroads employee that was not included in the approved grant budget. We classified these as questioned cost because the employee was not approved in the IowaGrants agreement information.
- Three of the line expenses totaling \$231.40 were due to the payroll reimbursement request was over the budgeted line amount in the approved budget. We classified these as questioned cost because the amount exceeded the approved budget.

As a result, the \$65,036.44 of questioned cost disbursements using State Opioid Response federal monies are included in **Exhibit A** as questioned cost.

In addition, we identified eight instances where Crossroads reimbursed Zion for their services; however, the reimbursement was not made within the 45 days of receiving Zion's invoice for the services. While Zion was properly paid for these instances, Crossroads was not in compliance with the subrecipient agreement.

According to DHHS officials, they were informed by Crossroads staff that they were not able to pay the outstanding balance to Zion because they did not have sufficient funds. As previously stated, they attempted to establish a payment plan with Zion; however, Zion refused to establish a payment plan and requested the balance be paid in full.

#### **ARPA INTEGRATED PROVIDER NETWORK SUPPLEMENT**

The ARPA Integrated Provider Network Supplement was a Federal grant agreement between Crossroads and DHHS. The grant totaled 193,999 with a project period of March 15, 2023 through June 30, 2024. The purpose of the contract was for DHHS to provide funding for one full-time equivalent of a prevention specialist in each IPN service area to increase the capacity of the prevention workforce. As part of the agreement, the following requirements must be met:

- The position must be for a prevention specialist for the IPN grant that will directly support primary prevention work.
- Funds may not be used for positions of leadership, support staff, media staff, data collection/evaluation staff, coalition coordinators, or other positions not providing direct primary substance abuse prevention services.
- If turnover occurs, the contractor must rehire within three months.
- Iowa DHHS will provide up to \$81,250 for the 16 months contract for salary/fringe to support the position.

In addition to the position, the agreement provides funding for supplemental treatments which included enhanced service reimbursement, workforce development, technical assistance, training, electronic health record support, service development, and minor remodeling.

The agreement includes unallowable costs such as:

- Purchase of land
- Construction of building
- Purchase of major medical equipment
- Inpatient hospital services
- Food and beverage costs
- Vehicle rentals

According to the grant agreement, Crossroads must complete and submit a claim for services rendered in accordance with the contract through the IowaGrants website within 45 days of the month in which the expenditures occurred.

As part of the grant agreement, Crossroads established a contract with Zion for the period of the grant with a subcontract amount of \$81,250.00 for SUD prevention. The purpose of the contract was for Zion to provide the equivalent of one full-time prevention specialist in IPN service area 13 to increase the capacity of the prevention workforce. A prevention specialist hired for this grant that will directly support primary prevention services in area 13, alcohol-prime for life curriculum, county assessment workbook, logic models, updating the capacity workbook, strategic plan, action plan, and alternative activities. The prevention services are to be offered in seven counties, which are Madison, Adams, Union, Clarke, Taylor, Ringgold, and Decatur county that currently are part of Crossroads.

The subrecipient contract with Zion stated Crossroads shall be responsible for reimbursing Zion for the prevention services provided to Crossroads under the agreement at an amount not to exceed the amount indicated in the agreement. Zion was to invoice Crossroads monthly for services rendered, and Crossroads was to pay Zion the invoiced amount within 45 days from the date of the invoice.

As part of our procedures, we scheduled all the reimbursement claims under the ARPA Integrated Provider Network Supplement during the period of review per IowaGrants. Using the supporting documentation available on IowaGrants, supporting documentation obtained from Crossroads, supporting documentation obtained from Zion, and discussions with Crossroads, Zion, and DHHS staff we determine if the expenses were allowed and approved under the grant agreement in order to classify them as either questioned cost or reasonable. If the claim expenses met the allowability criteria in the grant agreement and were within the budgeted line amount, we considered the expense to be reasonable. If the claim expense did not meet the allowability criteria or was over the budgeted line amount, we consider the expense to be a questioned cost.

In addition, we obtained Crossroads bank statements and general ledger to trace all payments issued to Zion for services provided for the period of July 1, 2022 through June 30, 2024. For the months that Zion had a reimbursement request and Crossroads did not provide payment, we classified those claim expenses as a questioned cost. We also traced all claim requests from Crossroads to DHHS to ensure that Crossroads had received the funds from DHHS.

All the claim information submitted by Crossroads for the ARPA Integrated Provider Network Supplement grant has been listed in **Exhibit D**. As illustrated by the **Exhibit**, we identified seven instances totaling \$27,712.74 of questioned cost claims. All seven instances were for line expenses for services rendered by Zion for which Crossroads received the money from DHHS but did not pay Zion for their services. We classified these as improper because Crossroads did not comply with their agreement with Zion and did not pay Zion for the service rendered.

As a result, the \$27,712.74 of questioned cost disbursements using ARPA Integrated Provider Network Supplement federal monies are included in **Exhibit A** as questioned cost.

In addition, we identified ten instances where Crossroads reimbursed Zion for their services; however, the reimbursement was not made within the 45 days of receiving Zion's invoice for the services. While Zion was properly paid for these instances, Crossroads was not in compliance with the subrecipient agreement.

According to DHHS officials, they were informed by Crossroads staff that they were not able to pay the outstanding balance to Zion because they did not have sufficient funds. As previously stated, they attempted to establish a payment plan with Zion; however, Zion refused to establish a payment plan and requested the balance be paid in full.

## **ZION REIMBURSEMENT COMPARISON**

As part of our procedures, we performed a comparison between the subcontractor's monthly total for all the grants requested to the monthly amount paid to Zion. As shown in **Exhibit E**, Crossroads requested a total of \$345,412.11 for reimbursements to pay their subcontractor, Zion, during the period of July 1, 2022 through June 30, 2024. However, Crossroads requested \$345,525.90 from DHHS for the same period for their subcontractor services.

During our procedures, we identified 39 instances totaling \$167,716.23 of questioned cost across all three Federal Grants – IPN, SOR, and ARPA. However, out of those 39 instances, 9 were for expenses not related to unpaid reimbursements to Zion. The remaining 30 instances were for unpaid reimbursements to Zion that are still outstanding.

As shown, in the **Exhibit** compassion, Crossroads only paid a total of \$179,539.00 to Zion for their services for the same period. Also as shown in the **Exhibit**, Crossroads owed Zion a total of \$165,713.73. According to conversations with Zion staff, we were informed that since the beginning of our investigation, Crossroads repaid \$10,000.00 to Zion for the reimbursement of their services. The repayment was made with two checks in the amounts of \$5,715.87 and \$4,284.13 in the month of October 2024.

As shown in the **Exhibit**, Crossroads still owes Zion a total of \$155,713.73 for services rendered by Zion within the service area 13.

The amount repaid by Crossroads to Zion for reimbursement of their services totaling \$10,000.00 is included in **Exhibit A** as a repayment.

## **IMPROPER OR UNSUPPORTED DISBURSEMENTS**

There are other instances where Crossroads has an agreement with a County within their service area to provide services for a grant the County received. During our review, Crossroads received funds from various counties to provide services related to Opioid education and prevention within those counties. For these funds, Crossroads received funds for an amount that was agreed upon before services were rendered.

Specifically, Crossroads received funding from the counties within its area, Service Area 13, for opioid response. During our review, we determined Crossroads received County opioid funding from Adair County, Adams County, and Union County during the state fiscal year 2024.

During our review, we determined Crossroads maintained all different funding sources in one bank account and the funding sources were not separated between different accounting codes. Therefore, we scanned all receipts and disbursements in Crossroads' bank account to identify money received from public funds such as federal grants and County opioids. In addition, we reviewed the supporting documentation maintained for all expenditures related to their County opioid to determine if they were reasonable for Opioid-related services. Using documentation available, discussions with Crossroads staff, and the vendors, frequency, and amount of the payments, we classified payments as improper, unsupported, or reasonable.

The improper and unsupported disbursements are detailed below.

## **COUNTY OPIOID**

During the course of our procedures, we were identified Crossroads also received funding from counties within Service Area 13 to perform services relating to Opioid Remediation. Specifically, Crossroads received funding from Adams and Union counties in Service Area 13 during state fiscal year 2024, July 1, 2023 through June 30, 2024.

We obtained from Crossroads their expense tracking sheets, letters sent to the counties stating the requested amount of Opioid Remediation Funds, and all available supporting documentation for expenses related to Opioid Remediation for each County. We scheduled out all the expenses related to the county that were in the general ledger and separated them by three categories: expenditures, payroll related expenses, and mileage reimbursements. For any payroll related expenses, we separated the expenses per pay period and schedule them according to the Payroll Detail reports.

Using the supporting documentation available and internet searches for some vendors and items, we classified each transaction as reasonable, improper, or unsupported. We considered transactions reasonable that were from goods or services that were to be used for Opioid prevention and/or teaching per the letter agreement. Improper transactions were determined by the items purchased (i.e., alcohol) and/or if the amount requested for reimbursement was more than the actual expense for a category. Unsupported transactions included any charges we were not able to obtain supporting documentation for, and/or we were unable to determine if the expense was for Opioid remediation.

Adams County – On July 17, 2023 a letter was sent from Crossroads to Adams County in which they requested the amount of \$18,796.83. The amount was for opioid remediation funds that were to be used per guidelines provided in the Opioid Remediation Uses per Crossroads to provide prevention programming to youth in the community and local school districts for the 2023-2024 school year in Adams County. The letter stated that the funds were to cover professional training/time, curriculum, and materials needed to conduct the prevention programming.

As part of our procedures, we received a tracking spreadsheet from Crossroads that detailed all the expenses they had for each County for the opioid remediation. Per the spreadsheet, they incurred \$20,010.54 of expenses for Adams County but only received the established \$18,796.83 for funds in fiscal year 2024. For Adams County, Crossroads was underfunded by \$1,213.71 in fiscal year 2024. The \$20,010.54 was used for payroll for two prevention specialists totaling \$18,700.89; mileage for the two prevention specialists totaling \$1,194.15; and curriculum and other similar expenses totaling \$115.50.

We identified excess request for payroll for the two prevention specialists for Adams County, **Table 1** illustrates the excess in the payroll request for each prevention specialist.

**Table 1**

<b>Employee</b>	<b>Requested Payroll</b>	<b>Gross Payroll</b>	<b>Difference</b>
<u>Prevention Specialist # 1</u>	\$ 57,642.50	\$ 41,374.00	
Rate	X 10%	X 10%	
Payroll	\$ 5,764.25	\$ 4,137.40	\$ 1,626.85
<u>Prevention Specialist # 2</u>	\$ 43,122.13	\$ 38,787.18	
Rate	X 30%	X 30%	
Payroll	\$ 12,936.64	\$ 11,636.15	\$ 1,300.49
			<u>\$ 2,927.34</u>

As illustrated by the **Table**, we identified a total of \$2,927.34 of improper disbursements for payroll related expenses for the two prevention specialists. For prevention specialist #1 we calculated an excess of \$1,626.85 in fiscal year 2024 and for prevention specialist #2 we calculated an excess of \$1,300.49 in SFY24.

As previously stated, Crossroads received \$18,796.83 from Adams County, of which \$16,883.85 were reasonable disbursements. Of the \$2,927.34 of improper disbursements for payroll related expenses, Crossroads only received \$1,912.98 from Adams County. Therefore, the \$1,912.98 is considered improper disbursements.

Union County – On July 17, 2023 a letter was sent from Crossroads to Union County in which they requested the amount of \$60,000.00. The amount was for opioid remediation funds that were to be used per guidelines provided in the Opioid Remediation Uses per Crossroads to provide prevention programming to youth in the community and local school districts.

As part of our procedures, we received a tracking spreadsheet from Crossroads that detailed all the expenses they had for each County for the opioid remediation. Per the spreadsheet, they incurred \$60,022.08 of expenses for Union County but only received the established \$60,000.00 for funds in fiscal year 2024. For Union County, Crossroads was underfunded by \$22.08 in fiscal year 2024. The \$60,022.08 was used for payroll for two prevention specialists totaling \$48,974.18; mileage for the two prevention specialists totaling \$983.00; and curriculum, training, and other similar expenses totaling \$10,064.90.

We identified excess request for payroll for the two prevention specialists for Union County, **Table 2** illustrates the excess in the payroll request for each prevention specialist.

**Table 2**

<b>Employee</b>	<b>Requested Payroll</b>	<b>Gross Payroll</b>	<b>Difference</b>
<u>Prevention Specialist # 1</u>	\$ 57,642.50	\$ 41,374.00	
Rate	X 70%	X 70%	
Payroll	\$ 40,349.75	\$ 28,961.80	<u>\$ 11,387.95</u>
 <u>Prevention Specialist # 2</u>	 \$ 43,122.13	 \$ 38,787.18	
Rate	X 20%	X 20%	
Payroll	\$ 8,624.43	\$ 7,757.44	<u>\$ 866.99</u>
			<u>\$ 12,254.94</u>

As illustrated by the **Table**, we identified a total of \$12,254.93 of improper disbursements for payroll related expenses for the two prevention specialists. For prevention specialist #1 we calculated an excess of \$11,387.95 in fiscal year 2024 and for prevention specialist #2 we calculated an excess of \$866.98 in fiscal year 2024.

Additionally, we identified two transactions totaling \$216.55 of unsupported disbursements. One of the disbursements was for reimbursements to prevention specialist #1 for the purchase of laminations at Office Depot and SWCC totaling \$155.00, however the reimbursement was not in general ledger or payroll details report. The other reimbursement was for 123.10 miles at \$0.50 for \$61.55 to prevention specialist #1 to attend activities/classes related to opioid redemption, however we were not able to locate the reimbursement in the Payroll Details report, therefore we consider the transaction to be unsupported. As previously stated, Crossroads received \$60,000.00 from Union County, \$21.83 of the mileage reimbursement exceeded the total received by Crossroads from Union County and was not included in our total unsupported disbursement number. The \$155.00 and portion of the mileage reimbursement that was not properly supported that was paid with funds from Union County totaled \$39.72. Therefore, the amount of unsupported disbursements total \$194.72.

As a result, the \$14,167.91 of improper disbursements and the \$194.72 of unsupported disbursements using County Opioid funding from Adams and Union County are included in **Exhibit A** as improper and unsupported disbursements.

## **OTHER ADMINISTRATIVE ISSUES**

During our testing and fieldwork, we identified additional items discussed in detail in the following paragraphs.

**Insufficient Funds** – During our review of Crossroads’ bank accounts, we identified 11 instances where checks written from their bank account were returned and not processed due to the account having insufficient funds to cover the expenses.

**Overdraft Fees** – During our review of Crossroads’ bank accounts, we identified 77 instances totaling \$5,074.00 of overdraft fees or bank charges were incurred due to the bank account not having sufficient funds.

**County Opioid Agreements** – As part of our procedures, we reviewed the County Opioid funds that Crossroads received. We determined Crossroads received funding from Adams, Adair, and Union County; however, there were no signed agreements in place between the County and Crossroads that determined the funding was intended for.

**DHHS Oversight** – DHHS officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of its operations, and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we determined DHHS officials did not provide sufficient subrecipient monitoring of its financial transactions. In addition, DHHS officials did not ensure the subcontractor was paid in compliance with the federal grant agreement.

## Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Iowa Department of Health and Human Services and Crossroads Behavioral Health Services. regarding the Substance Use and Problem Gambling Services Integrated Provider Network grant, the State Opioid Response grants, and the ARPA Integrated Provider Network Supplement grant. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen internal controls.

Findings related to Crossroads:

A. Credit Cards – During our review of the Entity’s disbursements, the following were identified:

- Credit card purchases did not require prior approval.
- Board members were not provided with the statement and support for their approval.

Recommendation – Crossroad officials should implement procedures to review purchases made on behalf of Crossroads to ensure purchases are reasonable and necessary for Crossroads operation and are not personal in nature. That includes reviewing the credit card statements. In addition, Crossroad officials should implement a procedure to require approvals prior to making a purchase using a credit card.

B. Payroll – During our review of Crossroads’ payroll, we identified Crossroads did not require salary staff to fill out their timesheets. In addition, an independent review of the timesheets was not performed by Crossroads officials.

Recommendation – Crossroads officials should implement procedures to ensure that all staff salaried or hourly are required to fill out a timesheet. In addition, a Crossroads official who is familiar with the employees’ actions should review and approve the timesheets for each pay period.

C. Accounts – During our review of Crossroads’ receipts and revenues, we determined that separate accounts and separate accounting codes for each type of receipt (state, federal, other income) are not maintained. Instead, the entity deposits all their receipts, including federal funds which have specific use requirements, in the general fund to be used for all their operating expenses.

Recommendation – Crossroads officials should implement procedures to ensure that accounting codes are created to separate in the general ledger the money coming in from different fund types. In addition, officials should ensure that the federal funds are kept separate from state and other types, because federal funding has specific requirements per the grant agreements.

## **Exhibits**

Report on Special Investigation  
of Reimbursements Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
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Summary of Findings  
For the Period July 1, 2022 through June 30, 2024

Description	Exhibit/Table/ Page Number	Questioned Cost	Improper	Unsupported	Total
Improper and unsupported disbursements:					
Substance Use and Problem Gambling Services Integrated Provider Network	<b>Exhibit B</b>	\$ 74,967.05	-	-	74,967.05
State Opioid Response	<b>Exhibit C</b>	65,036.44	-	-	65,036.44
ARPA Integrated Provider Network Supplement	<b>Exhibit D</b>	27,712.74	-	-	27,712.74
County Opioid Funding	<b>Page 16</b>	-	14,167.91	194.72	14,167.91
Total of improper and unsupported disbursements		167,716.23	14,167.91	194.72	181,884.14
Repayments from Crossroads					
Repayments to Zion	<b>Page 14</b>	(10,000.00)	-	-	(10,000.00)
Total Repayments		(10,000.00)	-	-	(10,000.00)
Net improper and unsupported disbursements		\$ 157,716.23	14,167.91	194.72	171,884.14

Report on Special Investigation  
of Billings Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned	
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification
5883PN13-010	1/1/23-1/31/23	Mar 14, 2023 8:56AM	3/28/2023	15,323.68	Network Support - Salary & Fringe	\$ 958.66	Payment for salary and fringe for Employee 1, IADC for \$807.51 and Employee 2, Compliance for \$151.15	## 4/3/2023	\$ 15,323.68	\$ 958.66	-	Per Iowa Grants budget detail for FY23-Salary & Fringe for Employee 3 was budgeted for \$2,324.32, Employee 1, IADC for \$9,613, Employee 4, CADC for \$1,370.85 and Employee 2, Compliance for \$1,302.59.
					Network Support - Other	12.99	Payment for Canva.com Pro Monthly fee (\$12.99/month)	##		12.99	-	Per Iowa Grants budget details-Canva.com Pro was budgeted for \$156.00 (\$12.99/month).
					Substance Abuse - Subcontract	9,332.42	Payment for S&F for Employee A Prev Spec of \$3,973.83, Employee B Prev Spec of \$825.60, Employee C Prev Spec of \$1,606.02, and insurance Employee A health & life and Employee B life for \$513. Payment for Other: phone for Employee A & C of \$140.00, internet for Employee A & C of \$91.15, mileage 1,605 miles at \$0.50 = \$802.50, advertising for \$287.05, and supplies: printer ink \$43.69 and presentation clicker \$49.68. Payment for 12% indirect for \$999.90	**		9,332.42	-	Amount was reimbursed to Zion, however it was over the 45 days per their agreement so a finding will be noted that it was over the paid by date. Zion's email to Crossroads with invoice was on 2/15/23.
					Problem Gambling - Subcontract	1,389.74	Payment for salary and fringe for Employee C Prev Spec of \$452.98 and Employee A Prev Spec of \$126.16. Payment for other: mileage 535 miles at \$0.50 = \$267.50, and advertising of \$394.20. Payment for 12% indirect cost of \$148.90	**		1,389.74	-	Amount was reimbursed to Zion, however it was over the 45 days per their agreement so a finding will be noted that it was over the paid by date. Zion's email to Crossroads with invoice was on 2/15/23.
					Problem Gambling - Salary & Fringe	713.79	Payment for salary & fringe for Employee 5 of \$713.79	##		713.79	-	Per Iowa Grants budget detail for FY23-Salary & Fringe was budgeted for \$5,116.07 under Gambling Champion-Vacant Currently FTE.
					Problem Gambling - Other	2,118.82	Payment for other: phone reimb of \$40/month X2, dictation software for gambling champion of \$20, mileage for Employee 5 for 616 miles X \$0.50 = \$308, and dynabook laptop for gambling champion for \$1,710.82	##		1,729.00	389.82	Per Iowa Grants budget details-mileage was budgeted for \$2,273.82. Laptop was budgeted for \$1,321 so auditor allowed that amount, and the difference of \$389.82 was classified as unallowable.
					Problem Gambling - Indirect Costs	283.26	Payment for 10% indirect cost for Outpatient Treatment - Problem Gambling	##		283.26	-	Per Iowa Grants budget details-Indirect or Administrative Costs were budgeted for \$870.08.
					SUD Treatment	514.00	Provided SUD Treatments for January 2023	##		514.00	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$46,352.00.
						15,323.68						
5883PN13-016	4/1/23-4/30/23	Jun 21, 2023 1:50PM	7/5/2023	15,493.82	Network Support - Salary & Fringe	973.40	Payment for Employee 3, IADC for \$185.94, Employee 1, IADC for \$139.95, Employee 4, CADC for \$587.22 and Employee 2, Compliance for \$60.46.	## 7/10/2023	15,493.82	973.40	-	Per Iowa Grants budget detail for FY23-Salary & Fringe for Employee 3 was budgeted for \$2,324.32, Employee 1, IADC for \$9,613, Employee 4, CADC for \$1,370.85 and Employee 2, Compliance for \$1,302.59.
					Network Support - Other	72.75	Payment for Canva.com Pro Monthly fee (\$12.99/month) and Facebook Invoice for \$59.76.	##		72.75	-	Per Iowa Grants budget details-Canva.com Pro was budgeted for \$156.00 (\$12.99/month) and Facebook Ads/Invoices were budgeted for \$1,194.00.

Report on Special Investigation  
of Billings Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification	
					Substance Abuse - Subcontract	9,218.35	Payment for S&F for Employee A Prev Spec of \$3,786.09, Employee B Prev Spec of \$825.60, Employee C Prev Spec of \$1,461.89 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$91.15, Mileage 1,410 miles at \$0.50 = \$794.00 (8100.110 shows Mileage 1,926 miles at \$0.50 = \$963.00.) Advertising \$229.10, Training DEC Meal/Registration/Lodging \$339.84 and Training Registration \$50.00. Payment for 12% indirect cost \$987.68. (\$1,007.96 on 8100.110)	^^		-	9,218.35	No payment found for this invoice/claim to the subcontractor, Zion.	
					Problem Gambling - Subcontract	1,136.82	Payment for Salary & Fringe for Employee C Prev Spec of \$391.21 and Employee A Prev Spec of \$219.03. Payment for Other: Mileage 160 miles at \$0.50 = \$80.00, and Advertising of \$324.78. Payment for 12% indirect cost of \$121.80.	^^		-	1,136.82	No payment found for this invoice/claim to the subcontractor, Zion.	
					SUD Treatment	4,092.50	Provided SUD Treatments for April 2023	##		4,092.50	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$46,352.00.	
						<u>15,493.82</u>							
5883PN13-018	5/1/23-5/31/23	Jun 19, 2023 2:25PM	7/21/2023	30,820.61	Network Support - Salary & Fringe	300.25	Payment for Employee 3, IADC for \$92.97, Employee 1, IADC for \$146.82 and Employee 2, Compliance for \$60.46.	##	7/26/2023	30,820.61	300.25	-	Per Iowa Grants budget detail for FY23-Salary & Fringe for Employee 3 was budgeted for \$2,324.32, Employee 1, IADC for \$9,613, Employee 4, CADC for \$1,370.85 and Employee 2, Compliance for \$1,302.59.
					Network Support - Other	59.11	Payment for Canva.com Pro Monthly fee (\$12.99/month) and Facebook Invoice for \$46.12.	##			59.11	-	Per Iowa Grants budget details-Canva.com Pro was budgeted for \$156.00 (\$12.99/month) and Facebook Ads/Invoices were budgeted for \$1,194.00.
					Substance Abuse - Subcontract	14,021.43	Payment for S&F for Employee A Prev Spec of \$4,067.70, Employee B Prev Spec of \$990.72, Employee C Prev Spec of \$1,729.56 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$91.15 (\$86.15 on Iowa Grant Site) , Mileage 1,392 miles at \$0.50 = \$696.00, KSOI Radio Campaign and Lamar-Savor the Moment \$4,296.00 (Missing on 8100.110) . Payment for 12% indirect cost of \$1,502.30.	^^		-	14,021.43	No payment found for this invoice/claim to the subcontractor, Zion.	
					Problem Gambling - Subcontract	738.46	Mileage off	^^		-	738.46	No payment found for this invoice/claim to the subcontractor, Zion.	
					SUD Treatment	15,701.36	Provided SUD Treatments for May 2023	##		15,701.36	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$46,352.00.	
						<u>30,820.61</u>							

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Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification	
5883PN13-019	6/1/23-6/30/23	Jul 17, 2023 1:49PM	8/25/2023	18,685.50	Network Support - Salary & Fringe	2,361.50	Payment for Employee 3, IADC for \$495.84, Employee 1, IADC for \$1,553.28, Employee 4, CADC for \$251.82 and Employee 2 Compliance for \$60.56.	##	8/31/2023	18,685.50	2,361.50	-	Per Iowa Grants budget detail for FY23-Salary & Fringe for Employee 3 was budgeted for \$2,324.32, Employee 1, IADC for \$9,613, Employee 4, CADC for \$1,370.85 and Employee 2, Compliance for \$1,302.59.
					Network Support - Other	72.90	Payment for Canva.com Pro Monthly fee (\$12.99/month) and Facebook Invoice for \$59.91.	##			72.90	-	Per Iowa Grants budget details-Canva.com Pro was budgeted for \$156.00 (\$12.99/month) and Facebook Ads/Invoices were budgeted for \$1,194.00.
					Substance Abuse - Subcontract	8,989.52	Payment for S&F for Employee A Prev Spec of \$3,848.67, Employee B Prev Spec of \$866.88, Employee C Prev Spec of \$1,153.04 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$91.15, Mileage 2,618 miles at \$0.50 = \$1,309.00, and Supplies: Ink Cartridges for \$104.62. Payment for 12% indirect cost of \$963.16.	^^			-	8,989.52	No payment found for this invoice/claim to the subcontractor, Zion.
					Problem Gambling - Subcontract	759.08	Payment for Salary & Fringe for Employee C Prev Spec of \$329.44 and Employee A Prev Spec of \$125.16. Payment for Other: Mileage 198 miles at \$0.50 = \$99.00, and Advertising of \$124.15. Payment for 12% indirect cost of \$81.33.	^^			-	759.08	No payment found for this invoice/claim to the subcontractor, Zion.
					SUD Treatment	6,502.50	Provided SUD Treatments for June 2023	##			6,502.50	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$46,352.00.
						<u>18,685.50</u>							
5883PN13-024	7/1/23-7/31/23	Nov 14, 2023 8:54AM	12/4/2023	14,814.02	Network Support - Salary & Fringe	1,292.70	Payment for Employee 3, IADC for \$247.92, Employee 1, IADC for \$953.94 and Employee 2, Compliance for \$90.84.	##	12/8/2023	14,814.02	1,044.78	247.92	Per Iowa Grants budget details for FY24- Salary & Fringe for Employee 1, IADC was for \$10,965, Employee 2, Compliance Officer for \$6,644. Employee 3 was not budgeted for FY24 therefore auditor is not allowing \$247.92.
					Network Support - Other	6,432.83	Payment for Canva.com Pro Monthly fee (\$12.99/month), Facebook Invoice for \$59.84, and Bamboo Health Invoice for \$6,360.00.	##			6,432.83	-	Per Iowa Grants budget details-Canva.com Pro was budgeted for \$156.00 (\$12.99/month), Facebook Ads/Invoices were budgeted for \$1,194.00 and Patient Ping (Bamboo Health) was budgeted for \$6,360.00.
					Network Support - Indirect Cost	772.55	Payment for 10% Indirect Admin Fee	##			772.55	-	Per Iowa Grants budget details-Network Support Indirect or Administrative Costs were budgeted for \$5,760.
					Substance Abuse - Subcontract	7,678.25	Payment for S&F for Employee A Prev Spec of \$3,598.35 Employee B Prev Spec of \$866.88, Employee C Prev Spec of \$1,070.68 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$91.15, Mileage 1,151 miles at \$0.50 = \$575.50. Payment for 12% indirect cost of \$822.67.	^^			-	7,678.25	No payment found for this invoice/claim to the subcontractor, Zion

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For Services Related to Contracts Issued by the  
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Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification	
					Problem Gambling - Subcontract	1,052.69	Payment for Salary & Fringe for Employee C Prev Spec of \$308.85 and Employee A Prev Spec of \$312.90. Payment for Other: Mileage 388 miles at \$0.50 = \$194.00, and Advertising of \$124.15. Payment for 12% indirect cost of \$112.79.	^^		-	1,052.69	No payment found for this invoice/claim to the subcontractor, Zion	
					SUD Treatment	1,335.00	Provided SUD Treatments for July 2023	##		1,335.00	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$90,632.00.	
					Performance Amount - Awarded	(3,750.00)	Disincentive Deduction	##		(3,750.00)	-	Treatment Disincentive if provider does not meet the 70% threshold.	
						<u>14,814.02</u>							
5883PN13-025	8/1/23-8/30/23	Nov 14, 2023 8:57AM	12/4/2023	10,990.53	Network Support - Salary & Fringe	1,486.07	Payment for Employee 3, IADC for \$138.15, Employee 1, IADC for \$1,107.12, Employee 4, CADC for \$144.95 and Employee 2, Compliance for \$95.85.	##	12/8/2023	10,990.53	1,347.92	138.15	Per Iowa Grants budget details for FY24- Salary & Fringe for Employee 1, IADC was for \$10,965, Employee 4, CADC for \$14,474 and Employee 2, Compliance Officer for \$6,644. Employee 3 was not budgeted for FY24 therefore auditor is not allowing \$138.15.
					Network Support - Other	122.95	Payment for Canva.com Pro Monthly fee (\$12.99/month) and Facebook Invoice for \$109.96.	##			122.95	-	Per Iowa Grants budget details- Canva.com Pro was budgeted for \$156.00 (\$12.99/month) and Facebook Ads/Invoices were budgeted for \$1,194.00.
					Network Support - Indirect Costs	160.90	Payment for 10% Indirect Admin Fee	##			160.90	-	Per Iowa Grants budget details- Network Support Indirect or Administrative Costs were budgeted for \$5,760.
					Substance Abuse - Subcontract	9,839.92	Payment for S&F for Employee A Prev Spec of \$4,286.73 Employee B Prev Spec of \$949.44, Employee C Prev Spec of \$1,585.43 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$91.15, Mileage 1,167 miles at \$0.50 = \$583.50, Training Meals for \$38.63, Training Lodging \$266.56 and Training Registration for \$331.20. Payment for 12% indirect cost of \$1,054.28.	^^		-	9,839.92	No payment found for this invoice/claim to the subcontractor, Zion.	
					Problem Gambling - Subcontract	1,173.19	Payment for Salary & Fringe for Employee C Prev Spec of \$514.75 and Employee A Prev Spec of \$187.74. Payment for Other: Mileage 690 miles at \$0.50 = \$345.00. Payment for 12% indirect cost of \$125.70.	^^			-	1,173.19	No payment found for this invoice/claim to the subcontractor, Zion.
					SUD Treatment	1,957.50	Provided SUD Treatments for August 2023	##			1,957.50	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$90,632.00.
					Performance Amount - Awarded	(3,750.00)	Disincentive Deduction	##			(3,750.00)	-	Treatment Disincentive if provider does not meet the 70% threshold.
						<u>10,990.53</u>							

Report on Special Investigation  
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Iowa Department of Health and Human Services

Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification	
5883PN13-026	9/1/23-9/30/23	Nov 16, 2024 10:06AM	12/4/2023	14,732.26	Network Support - Salary & Fringe	915.02	Payment for Employee 6, IADC for \$248.76, Employee 1, IADC for \$500.84, Employee 4, CADC for \$69.60 and Employee 2, Compliance for \$95.82.	##	12/8/2023	14,732.26	915.02	-	Per Iowa Grants budget details for FY24- Salary & Fringe for Employee 6, IADC was budgeted for \$17,246, Employee 1, IADC for \$10,965, Employee 4, CADC for \$14,474 and Employee 2, Compliance Officer for \$6,644.
					Network Support - Other	58.28	Payment for Canva.com Pro Monthly fee (\$12.99/month), Facebook Ad for \$5.30 and Box of Paper for \$39.99.	##			58.28	-	Per Iowa Grants budget details- Canva.com Pro was budgeted for \$156.00 (\$12.99/month), Facebook Ads/Invoices were budgeted for \$1,194.00 and Paper was budgeted for \$120.00.
					Network Support - Indirect Costs	97.33	Payment for 10% Indirect Admin Fee	##			97.33	-	Per Iowa Grants budget details- Network Support Indirect or Administrative Costs were budgeted for \$5,760.
					Substance Abuse - Subcontract	8,008.15	Payment for S&F for Employee A Prev Spec of \$3,254.16 Employee B Prev Spec of \$895.60, Employee C Prev Spec of \$1,379.53 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$92.15, Supplies-Ink and Paper Amazon \$112.65, Advertising \$27.54 and Mileage 1,471 miles at \$0.50 = \$735.50. Payment for 12% indirect cost of \$858.02.	^^			-	8,008.15	No payment found for this invoice/claim to the subcontractor, Zion.
					Problem Gambling - Subcontract	1,195.65	Payment for Salary & Fringe for Employee C Prev Spec of \$370.62, Employee A Prev Spec of \$312.90 and Employee D (Terminated Employment) \$57.15. Payment for Other: Mileage 375 miles at \$0.50 = \$187.50 and Advertising \$178.91. Payment for 12% indirect cost of \$88.57.	^^			-	1,195.65	No payment found for this invoice/claim to the subcontractor, Zion.
					Problem Gambling - Salary & Fringe	895.98	Payment for Salary & Fringe for Employee 7 for \$769.23 and Benefits for \$126.75.	##			895.98	-	Per Iowa Grants budget details- Salary & Fringe of previous gambling champion, Employee 7 was budgeted for \$23,939.22.
					Problem Gambling - Other	122.50	Payment for Other: Mileage 213 at \$0.50 = \$106.50 and Business Cards for \$16.00.	##			122.50	-	Per Iowa Grants budget details- Mileage was budgeted for \$11,310 and Business Cards were budgeted for \$300.00.
					Problem Gambling - Indirect Costs	101.85	Payment for 10% Indirect Admin Cost	##			101.85	-	Per Iowa Grants budget details-Indirect or Administrative Costs were budgeted for \$5,581.26.
					SUD Treatment	3,337.50	Provided SUD Treatments for September 2023	##			3,337.50	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$90,632.00.
						<u>14,732.26</u>							

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Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	AOS Explanation for Classification	
5883PN13-028	11/1/23-11/30/23	Dec 20, 2023 1:37PM	2/6/2024	19,006.34	Network Support - Salary & Fringe	1,617.05	Payment for Employee 6, IADC for \$248.94, Employee 1, IADC for \$1,080.76, Employee 4, CADC for \$127.60 and Employee 2, Compliance for \$159.75.	##	2/12/2024	19,006.34	1,617.05	-	Per Iowa Grants budget details for FY24- Salary & Fringe for Employee 6, IADC was budgeted for \$17,246, Employee 1, IADC for \$10,965, Employee 4, CADC for \$14,474 and Employee 2, Compliance Officer for \$6,644.
					Network Support - Other	32.99	Payment for Canva.com Pro Monthly fee (\$12.99/month) and Ink (Nov) for \$20.00.	##			32.99	-	Per Iowa Grants budget details- Canva.com Pro was budgeted for \$156.00 (\$12.99/month) and Ink was budgeted for \$1,701.00.
					Network Support - Indirect Costs	165.00	Payment for 10% Indirect Admin Fee	##			165.00	-	Per Iowa Grants budget details- Network Support Indirect or Administrative Costs were budgeted for \$5,760.
					Substance Abuse - Subcontract	9,144.74	Payment for S&F for Employee A Prev Spec of \$3,797.13, Employee B Prev Spec of \$986.04 and Employee C Prev Spec of \$1,915.73 and Insurance Employee A health & life and Employee B life for \$513.00. Payment for Other: Phone for Employee A & C \$140.00, Internet for Employee A & C \$135.90, Supplies-Printer and Ink Cartridges \$192.38, Advertising \$135.72 and Mileage 995 miles at \$0.50 = \$497.50. Payment for 10% indirect cost of \$831.34.	^^			-	9,144.74	No payment found for this invoice/claim to the subcontractor, Zion.
					Problem Gambling - Subcontract	1,071.41	Payment for Salary & Fringe for Employee C Prev Spec of \$412.25, Employee A Prev Spec of \$307.89. Payment for Other: Mileage 268 miles at \$0.50 = \$134.00 and Advertising	^^			-	1,071.41	No payment found for this invoice/claim to the subcontractor, Zion.
					Problem Gambling - Salary & Fringe	3,593.36	Payment for Salary & Fringe for Employee 7 of \$3,076.92 and Benefits for \$516.44.	##			3,593.36	-	Per Iowa Grants budget details- Salary & Fringe of previous gambling champion, Employee 7 was budgeted for \$23,939.22.
					Problem Gambling - Other	229.50	Payment for Other: Mileage 379 Miles at \$0.50 = \$189.50 and Business Cards \$40.00.	##			229.50	-	Per Iowa Grants budget details-mileage was budgeted for \$11,310 and business cards for \$300.
					Problem Gambling - Indirect Costs	382.29	Payment for 10% Indirect Admin Cost	##			382.29	-	Per Iowa Grants budget details-Indirect or Administrative Costs were budgeted for \$5,581.26.
					SUD Treatment	2,770.00	Provided SUD Treatments for November 2023	##			2,770.00	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$90,632.00.
						19,006.34							
5883PN13-031	2/1/24-2/29/24	Jul 11, 2024 9:03AM	7/30/2024	29,691.52	Network Support - Salary & Fringe	4,294.61	Payment for Employee 6, IADC for \$746.01, Employee 1, IADC for \$2,899.00 and Employee 4, CADC for \$649.60.	##			4,294.61	-	Per Iowa Grants budget details for FY24- Salary & Fringe for Employee 6, IADC was budgeted for \$17,246, Employee 1, IADC for \$10,965, Employee 4, CADC for \$14,474 and Employee 2, Compliance Officer for \$6,644.
					Network Support - Other	12.99	Payment for Canva.com Pro Monthly fee (\$12.99/month)	##			12.99	-	Per Iowa Grants budget details- Canva.com Pro was budgeted for \$156.00 (\$12.99/month)
					Network Support - Indirect Costs	440.35	Payment for 10% Indirect Admin Cost	##			440.35	-	Per Iowa Grants budget details- Network Support Indirect or Administrative Costs were budgeted for \$5,760.

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Crossroads Behavioral Health Services  
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Questioned Cost - Substance Use and Problem Gambling Services Integrated Provider Network  
For the Period July 1, 2022 through June 30, 2024

<u>Per Iowa Grants</u>					<u>Iowa Grants - Expenses this Period</u>			<u>Per Bank Statement/GL</u>			<u>Questioned</u>	<u>AOS Explanation for Classification</u>
<u>ID</u>	<u>Start-End Date</u>	<u>Last Submitted Date</u>	<u>Paid Date</u>	<u>Claim Amount</u>	<u>Category</u>	<u>Amount</u>	<u>Description per Supporting Documentation</u>	<u>Date Received</u>	<u>Amount</u>	<u>Reasonable</u>	<u>Cost</u>	
					Problem Gambling - Salary & Fringe	4,689.34	Payment for Salary & Fringe for Employee 7 for \$4,046.15 and Benefits for \$643.19.	##		4,689.34		Per Iowa Grants budget details- Salary & Fringe of previous gambling champion, Employee 7 was budgeted for \$23,939.22.
					Problem Gambling - Other	218.00	Payment for Other: Mileage 109 Miles at \$0.50 = \$54.50.	##		54.50	163.50	Auditor allowing \$54.50 as reasonable, but \$163.50 will be considered Questionable Cost-Unallowable as the math does not equal \$218 for 109 miles.
					Problem Gambling - Indirect Costs	490.73	Payment for 10% Indirect Admin Cost	##		490.73	-	Per Iowa Grants budget details-Indirect or Administrative Costs were budgeted for \$5,581.26.
					SUD Treatment	19,545.50	Provided SUD Treatments for February 2024	##		19,545.50	-	Per Iowa Grants budget details-SUD Treatments were budgeted for \$90,632.00.
						<u>29,691.52</u>						
					<b>Total</b>	<u>\$ 169,558.28</u>				<u>\$ 94,591.23</u>	<u>74,967.05</u>	

## Not a subrecipient expense, no payment to Zion required  
\*\* Payment was issued to Zion  
^^ No payment was issued to Zion, error

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Questioned Cost - State Opioid Response  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned Cost	AOS Explanation for Classification		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Deposited	Amount	Reasonable				
5882SA96-016	7/1/22-7/31/22	Sep 12, 2022 1:41PM	11/7/2022	\$ 5,782.96	Salaries/Fringe	\$ 480.20	Claim justification: Salaries and Fringes for Employee 8 for \$167.08, Employee 9 for \$98.36, Employee 10 for \$98.76, and Employee 11 for \$116.00	##	11/14/2022	\$ 5,782.96	\$ 98.76	381.44	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038. We will consider this line to be unallowable because the salaries paid were not the ones approved in the grant budget, however we will consider reasonable \$98.76 as this portion was for Employee 10 salary that was approved.	
					Subcontract	3,474.76	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$2,853.46 plus phone for \$70; internet for \$46; mileage for \$133; 12% indirect fees of \$372.30.	**			3,474.76	-		Amount was reimbursed to Zion, however it was over the 45 days per their agreement so a finding will be noted that it was over the paid by date.
					Other	1,828.00	Claim justification: Utilities, Internet & Phone for \$1,300. And RSS Services for \$528.00 per recon report services provided were for multiple units of care coordination and wellness.	##			1,828.00	-		Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>5,782.96</u>								
5882SA96-017	8/1/22-8/31/22	Oct 11, 2022 9:35AM	12/1/2022	6,840.17	Salaries/Fringe	547.35	Claim justification: Salaries and Fringes for Employee 8 for \$208.85, Employee 9 for \$122.95, Employee 10 for \$98.76, and Employee 11 for \$145.00	##	12/7/2022	6,840.17	98.76	448.59	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038. We will consider this line to be unallowable because the salaries paid were not the ones approved in the grant budget, however we will consider reasonable \$98.76 as this portion was for Employee 10 salary that was approved.	
					Subcontract	4,373.82	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,565.20 plus phone for \$70; internet for \$46; mileage for \$224; 12% indirect fees of \$468.62.	**			4,373.82	-		Amount was reimbursed to Zion, however it was over the 45 days per their agreement so a finding will be noted that it was over the paid by date.
					Other	1,919.00	Claim justification: Utilities, Internet & Phone for \$1,300. And RSS Services for \$619.00 per recon report services provided were for multiple units of transportation, hygiene assistance, care coordination	##			1,919.00	-		Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>6,840.17</u>								
5883SA96-007	4/1/23-4/30/23	Jun 1, 2023 3:50PM	6/30/2023	10,461.08	Salaries/Fringe	301.16	Claim justification: Salary/Fringe for Employee 2, CO for \$142.50; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40	##	7/7/2023	10,461.08	301.16	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038.	
					Subcontract	8,358.26	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of 3,003.30 plus phone for \$70, internet for \$46, mileage 528 miles X \$0.50 = \$264, training - DEC registration & lodging for \$224.32, and training - Governor conference for \$25.00. Advertising - Audiogo Media Campaign - Meth Never Ever, Lmar Meth is not worth the Risk and KDLS for \$3,830.11, and 12% indirect fees for \$895.53.	^^			-	8,358.26	-	No payment found for this invoice/claim to the subcontractor, Zion.

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For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Deposited	Amount	Reasonable	Cost	AOS Explanation for Classification	
					Other	1,801.66	Claim justification: Utilities, Internet & Phone for \$1,020.66 and Follow up GRPA for \$180.00. And RSS Services for \$601.00 per recon report summary services provided were for 2 units of care coordination, 25 units of hygiene assistance, and 276 units of transportation.	##		1,801.66	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.	
						<u>10,461.08</u>							
5883SA96-008	5/1/23-5/31/23	Jul 12, 2023 8:51AM	8/14/2023	9,418.45	Salaries/Fringe	386.66	Claim justification: Salary/Fringe for Employee 2, CO for \$228.00; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40	##	8/18/2023	9,418.45	386.66	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038.
					Subcontract	5,421.63	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,527.74 plus phone for \$70, mileage 486 miles X \$0.50 = \$243. Advertising - Meth anywhere deadly - ro express for \$1,000.00, and 12% indirect fees for \$580.89. Per subcontract support: Employee E payroll was for 188 hours and \$6.50 of insurance during May 2023.	^^			-	5,421.63	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	3,610.16	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$2,589.50 per recon report summary services provided were for multiple units of each of behavioral health, care coordination, contingency mgmt, co-pays, housing assistance, hygiene assistance, transportation, medical eval, medication methadone daily, and drug testing.	##			3,610.16	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>9,418.45</u>							
5883SA96-009	6/1/23-6/30/23	Jul 25, 2023 9:23AM	8/14/2023	14,637.82	Salaries/Fringe	301.16	Claim justification: Salary/Fringe for Employee 2, CO for \$142.5; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40.	##	8/18/2023	14,637.82	301.16	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038.
					Subcontract	9,739.00	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,228.06 plus phone for \$70, internet for \$46, mileage 254 miles X \$0.50 = \$127. Advertising - Meth Never Ever, Billboard, 2Radio campaign, and publishing for \$5,224.48; and 12% indirect fees for \$1,043.46. Per subcontract support: Employee E payroll was for 172 hours and \$6.50 of insurance during June 2023.	^^			-	9,739.00	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	4,597.66	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$3,577.00 per recon report summary services provided were for multiple units of each of care coordination, contingency mgmt, co-pays, housing assistance, wellness, and transportation.	##			4,597.66	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>14,637.82</u>							

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Questioned Cost - State Opioid Response  
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Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Deposited	Amount	Reasonable	Cost	AOS Explanation for Classification	
					Salaries/Fringe	329.66	Claim justification: Salary/Fringe for Employee 2, CO for \$171.00; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40.	##		329.06	0.60	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038. We consider question cost - unallowable any amount that was over each individual's budgeted total. Mr. Van Hult's amount went over the \$1,038 budget by \$0.60.	
5883SA96-010	7/1/23-7/31/23	Sep 6, 2023 1:48PM	9/29/2023	15,339.23	Subcontract	10,009.41	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,377.90 plus phone for \$70, internet for \$46, mileage 148 miles X \$0.50 = \$74. Advertising -Fake Pills Media ad, billboard, Fake Pills campaign, Meth Media ad for \$5,369.07; and 12% indirect fees for \$1,072.44. Per subcontract support: Employee E payroll was for 170 hours and \$6.50 of insurance during July 2023.	^^	10/5/2023	15,339.23	-	10,009.41	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	5,000.16	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$3,979.50 per recon report summary services provided were for multiple units of each of behavioral health, care coordination, contingency mgmt, co-pays, housing assistance, hygiene assistance, wellness, and transportation.	##		5,000.16	-	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>15,339.23</u>							
5883SA96-011	8/1/23-8/31/23	Oct 3, 2023 2:01PM	11/8/2023	12,316.21	Salaries/Fringe	358.16	Claim justification: Salary/Fringe for Employee 2, CO for \$199.50; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40.	##	11/15/2023	12,316.21	242.76	115.40	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038. We consider question cost - unallowable any amount that was over each individual's budgeted total. Employee 10 amount went over the \$1,038 budget by \$116.00.
					Subcontract	9,443.39	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,565.20 plus phone for \$70, internet for \$46, mileage 660 miles X \$0.50 = \$330. Advertising -Fake Pills media ad, billboard, Fake pills campaign, Meth media ad for \$4,296.20; and 12% indirect fees for \$1,011.79. Per subcontract support: Employee E payroll was for 190 hours and \$6.50 of insurance during Aug 2023.	^^		-	-	9,443.39	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	2,514.66	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$1,494.00 per recon report summary services provided were for multiple units of each of care coordination, contingency mgmt, co-pays, housing assistance, wellness, and transportation.	##		2,514.66	-	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>12,316.21</u>							

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Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned Cost	AOS Explanation for Classification
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Deposited	Amount	Reasonable		
5883SA96-012	9/1/23-9/29/23	Nov 7, 2023 3:20PM	12/8/2023	14,662.53	Salaries/Fringe	443.66	Claim justification: Salary/Fringe for Employee 2, CO for \$285.00; Employee 5, Engagement Spec for \$43.26; Employee 10, Finance Director for \$115.40.	## 12/19/2023	14,662.53	328.26	115.40	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$2,964, Employee 5 of \$2,250, and Employee 10 of \$1,038. We consider question cost - unallowable any amount that was over each individual's budgeted total. Employee 10 amount went over the \$1,038 budget by \$231.40.
					Subcontract	8,612.71	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,003.30 plus phone for \$70, internet for \$46, mileage 528 miles X \$0.50 = \$264. Advertising -Fake Pills media ad, billboard, Fake pills campaign, Meth media ad for \$4,195.59; and 12% indirect fees for \$922.79. Per subcontract support: Employee E payroll was for 160 hours and \$6.50 of insurance during Sept 2023.	^^		-	8,612.71	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	5,606.16	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$4,585.50 per recon report summary services provided were for multiple units of each of behavioral health, care coordination, co-pays, housing assistance, hygiene assistance, and transportation.	##		5,606.16	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. Marketing/Outreach of \$1,500/year and MAT/RSS client services of \$35,000/year.
						<u>14,662.53</u>						
BEHESPP24015-001	10/1/23-10/31/23	Dec 12, 2023 3:05PM	1/23/2024	6,025.02	Salaries/Fringe	218.92	Claim justification: Salary/Fringe for Employee 2, CO for \$143.78; Employee 8, ED for \$46.29; Employee 10, Finance Director for \$28.85.	## 1/29/2024	6,025.02	218.92	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$6,644, Employee 5 of \$2,407, and Employee 10 of \$1,038.
					Subcontract	4,297.44	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,377.90 plus phone for \$70, internet for \$46, mileage 486 miles X \$0.50 = \$243. 15% indirect fees for \$560.64. Per subcontract support: Employee E payroll was for 180 hours and \$6.50 of insurance during Oct 2023.	**		4,297.44	-	Amount was reimbursed to Zion, however it was over the 45 days per their agreement so a finding will be noted that it was over the paid by date. Zion's email to Crossroads with invoice was on 11/9/23.
					Other	1,508.66	Claim justification: Utilities, Internet & Phone for \$1,020.66. And RSS Services for \$488.00 per recon report summary services provided were for multiple units of each of care coordination, hygiene assistance, and transportation.	##		1,508.66	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. And MAT/RSS client services of \$32,663/year.
						<u>6,025.02</u>						
BEHESPP24015-002	11/1/23-11/30/23	Jan 10, 2024 4:34PM	2/9/2024	6,919.95	Salaries/Fringe	266.84	Claim justification: Salary/Fringe for Employee 2, CO for \$191.70; Employee 8, ED for \$46.29; Employee 10 Finance Director for \$28.85	## 2/14/2024	6,919.95	266.84	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$6,644 Employee 5 of \$2,407, and Employee 10 of \$1,038.
					Subcontract	4,222.11	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,377.90 plus phone for \$70, internet for \$46, mileage 355 miles X \$0.50 = \$177.50. 15% indirect fees for \$550.71. Per subcontract support: Employee E	^^		-	4,222.11	No payment found for this invoice/claim to the subcontractor, Zion

Report on Special Investigation  
of Reimbursements Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - State Opioid Response  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this Period			Per Bank Statement/GL			Questioned		
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Deposited	Amount	Reasonable	Cost	AOS Explanation for Classification	
					Other	2,431.00	Claim justification: Utilities, Internet & Phone for \$928.00. And RSS Services for \$1,503.00 per recon report summary services provided were for multiple units of each of co-pays, care coordination, contingency mgmt, hygiene assistance, and transportation.	##		2,431.00	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. And MAT/RSS client services of \$32,663/year.	
						<u>6,919.95</u>							
BEHESPP24015-003	12/1/23-12/31/23	Feb 6, 2024 3:09PM	2/23/2024	7,447.87	Salaries/Fringe	313.12	Claim justification: Salary/Fringe for Employee 2, CO for \$191.70; Employee 8, ED for \$92.57; Employee 10, Finance Director for \$28.85.	##	2/29/2024	7,447.87	313.12	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$6,644, Employee 5 of \$2,407, and Employee 10 of \$1,038.
					Subcontract	3,744.75	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,3003.30 plus phone for \$70, internet for \$46, mileage 274 miles X \$0.50 = \$137.00. 15% indirect fees for \$488.45. Per subcontract support: Employee E payroll was for 160 hours and \$6.50 of insurance during Dec 2023.	^^		-	3,744.75	-	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	3,390.00	Claim justification: Utilities, Internet & Phone for \$928.00. And RSS Services for \$2,462.00 per recon report summary services provided were for multiple units of each of care coordination, contingency mgmt, co-pays, housing assistance, hygiene assistance, transportation.	##		3,390.00	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. And MAT/RSS client services of \$32,663/year.	
						<u>7,447.87</u>							
BEHESPP24015-004	1/1/24-1/31/24	Feb 13, 2024 2:24PM	3/4/2024	7,105.48	Salaries/Fringe	330.73	Claim justification: Salary/Fringe for Employee 2, CO for \$255.60; Employee 8, ED for \$46.28; Employee 10, Finance Director for \$28.85.	##	3/11/2024	7,105.48	330.73	-	Per IowaGrants budget detail - salaries and fringes were budgeted for Employee 2 of \$6,644, Employee 5 of \$2,407, and Employee 10 of \$1,038.
					Subcontract	4,423.75	Claim justification (Subcontract expenses): Salary/Fringe for Employee E of \$3,527.74 plus phone for \$70, internet for \$46, mileage 406 miles X \$0.50 = \$203.00. 15% indirect fees for \$577.01. Per subcontract support: Employee E payroll was for 188 hours and \$6.50 of insurance during January 2024.	^^		-	4,423.75	-	No payment found for this invoice/claim to the subcontractor, Zion.
					Other	2,351.00	Claim justification: Utilities, Internet & Phone for \$928.00. And RSS Services for \$1,423.00 per recon report summary services provided were for multiple units of each of care coordination, contingency mgmt, co-pays, and transportation.	##		2,351.00	-	Per IowaGrants budget detail - Utilities, Internet & Phone amount of \$12,248/year or \$1,020.66/month. And MAT/RSS client services of \$32,663/year.	
						<u>7,105.48</u>							
						<u>\$ 116,956.77</u>				<u>\$ 51,920.33</u>	<u>65,036.44</u>		

## Not a subrecipient expense, no payment to Zion required  
\*\* Payment was issued to Zion  
^^ No payment was issued to Zion, error

Report on Special Investigation  
of Reimbursements Submitted by  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - ARPA Integrated Provider Network Supplement  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this period			Per Bank Statement/GL			Questioned	AOS Explanation for Classification
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Cost	
5884PN113-002	4/1/23-4/30/23	Aug 7, 2023 3:28PM	10/2/2023	\$ 9,611.16	Prevention Services - Subcontract	4,162.61	Prevention Staffing Capacity Enhancement: Subcontract fees with Zion = \$4,327.25, then adjusted to not include certain expenses to \$4,162.61. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month.	10/6/2023	\$ 9,611.16	\$ -	4,162.61	No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	564.00	Enhanced service Reimbursement: Other - 30% enhanced Service Reimbursement of IPN Claims =\$564.00			564.00	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Tech Assistance - Other	3,260.50	Technical Assistance/ Training - Other - HMA invoice \$3,260.50			3,260.50	-	Per IowaGrants budget detail - this expense is for Technical Assistance/ Training - with a budget of \$19,382.00
					TA - Indirect or Admin Costs	326.05	Technical Assistance/ Training - Admin/ Indirect, 10% indirect fee \$326.05			326.05	-	Per IowaGrants budget detail - this expense is for 10% indirect fees for Technical Asst/Training
					Service Development - Other	1,180.00	Service Development - Other; 59 units of Jail Diversion 1 unit=10 minutes, 1 unit=\$20 = 1,180			1,180.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00
					SD - Indirect or Admin Costs	118.00	Service Development - Admin/ Indirect 10% indirect fees, \$118.00			118.00	-	Per IowaGrants budget detail - this expense is for Service Development - Admin/ Indirect 10% indirect fees, \$118.00
						<u>9,611.16</u>						
5884PN113-003	5/1/23-5/31/23	Aug 7, 2023 3:30PM	10/2/2023	17,541.69	Prevention Services - Subcontract	4,076.24	Prevention Staffing Capacity Enhancement: Subcontract fees with Zion = \$4,076.24. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month.	10/6/2023	17,541.69	-	4,076.24	No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	890.25	ARP ENHANCED: for March 2023 ( 21units =244.5), For April 2023(51units= 396.75, & for May 2023 (28units = 249)			890.25	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Tech Assistance - Other	10,672.00	Technical Assistance/ Training: Other Line Item; HMA consultation =\$10,672.			10,672.00	-	Per IowaGrants budget detail - this expense is for Technical Assistance/ Training - with a budget of \$19,382.00
					TA - Indirect or Admin Costs	1,067.20	Technical Assistance/ Training: Admin/Indirect (%10 indirect fee) = \$1,067.20			1,067.20	-	Per IowaGrants budget detail - this expense is for 10% indirect fees for Technical Asst/Training
					Service Development - Other	760.00	Service Development - Other: 38 units of Jail diversion 1 unit = 10 minutes, 1unit = \$20			760.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00
					SD - Indirect or Admin Costs	76.00	Service Development - Admin/Indirect (%10 indirect fees)			76.00	-	Per IowaGrants budget detail - this expense is for Service Development - Admin/Indirect (%10 indirect fees)
						<u>17,541.69</u>						
5884PN113-004	6/1/23-6/30/23	Aug 7, 2023 3:31PM	10/2/2023	4,825.44	Prevention Services - Subcontract	3,428.44	Wages & Fringe: Employee 12 June 2023 (136 hours - June 2023 =\$2,547.28, Insurance - \$6.50). Other Expenses: Employee 12 June 2023 (Phone = \$70.00 Internet = \$46.00, Supplies (Toner, staples, paper, cabinet, binders, pens, correction tape, = \$391.33).	10/6/2023	4,825.44	-	3,428.44	No payment found for this invoice/claim to the subcontractor, Zion

Report on Special Investigation  
of Reimbursements Submitted by  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - ARPA Integrated Provider Network Supplement  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this period			Per Bank Statement/GL			Questioned Cost	AOS Explanation for Classification
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable		
					Enhanced Serv Reimb - Other	1,287.00	ARP ENHANCED: for March 2023 (35 units =837.5 billed), For April 2023 (24 units= 780 billed) for May 2023 (28 units = 945 billed) for June (45 hours = 1,725 billed).	##		1,287.00	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Service Development - Other	100.00	Service Development - Other: 5 units of Jail diversion 1 unit = 10 minutes, 1unit = \$20.	##		100.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted
					SD - Indirect or Admin Costs	10.00	Service Development - Admin/Indirect (%10 indirect fees).	##		10.00	-	Per IowaGrants budget detail - this expense is for Service Development - Admin/Indirect (%10 indirect fees)
						<u>4,825.44</u>						
5884PN113-005	7/1/23-7/31/23	Oct 23, 2023 11:58AM	12/13/2023	4,402.34	Prevention Services - Subcontract	3,627.84	Prevention Staffing Capacity Enhancement - Subcontract fees with Zion \$3,627.84. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month.	^^	12/19/2023	4,402.84	-	3,627.84 No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	400.50	Enhanced Service Reimbursement - 30% enhanced Service Reimbursement of IPN Claims \$400.50	##		400.50	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Service Development - Other	340.00	Service Development - 17 units of Jail diversion 1 unit=10 minutes, 1 unit=\$20 = \$340.00	##		340.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00
					SD - Indirect or Admin Costs	34.00	Service Development - 10% indirect fees \$34.00	##		34.00	-	Per IowaGrants budget detail - this expense is for Service Development - 10% indirect fees \$34.00
						<u>4,402.34</u>						
5884PN113-006	8/1/23-8/31/23	Oct 23, 2023 11:59AM	12/13/2023	5,787.74	Prevention Services - Subcontract	4,672.49	Prevention Staffing Capacity Enhancement - Subcontract fees with Zion \$4,672.49. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month. □	^^	12/19/2023	5,787.74	-	4,672.49 No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	587.25	Enhanced Service Reimbursement - 30% enhanced Service Reimbursement of IPN Claims \$587.25	##		587.25	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Service Development - Other	480.00	Service Development - 24 units of Jail diversion 1 unit=10 minutes, 1 unit=\$20 = \$480.00	##		480.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00
					SD - Indirect or Admin Costs	48.00	Service Development - 10% indirect fees = \$48	##		48.00	-	Per IowaGrants budget detail - this expense is for Service Development - 10% indirect fees = \$48
						<u>5,787.74</u>						
5884PN113-007	9/1/23-9/30/23	Nov 20, 2023 2:45PM	12/18/2023	5,310.69	Prevention Services - Subcontract	3,913.44	Prevention Staffing Capacity Enhancement - Subcontract fees with Zion \$3,913.44. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month □	^^	12/27/2023	5,310.69	-	3,913.44 No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	1,001.25	Enhanced Service Reimbursement - 30% enhanced Service Reimbursement of IPN Claims \$1,001.25□	##		1,001.25	-	Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Service Development - Other	360.00	Service Development - 18 units of Jail diversion 1 unit=10 minutes, 1 unit=\$20 = #360.00□	##		360.00	-	Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00

Report on Special Investigation  
of Reimbursements Submitted by

For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Questioned Cost - ARPA Integrated Provider Network Supplement  
For the Period July 1, 2022 through June 30, 2024

Per Iowa Grants					Iowa Grants - Expenses this period			Per Bank Statement/GL					
ID	Start-End Date	Last Submitted Date	Paid Date	Claim Amount	Category	Amount	Description per Supporting Documentation	Date Received	Amount	Reasonable	Questioned Cost	AOS Explanation for Classification	
					SD - Indirect or Admin Costs	36.00	Service Development - Admin/Indirect - 10% indirect fees = \$36	##		36.00	-	Per IowaGrants budget detail - this expense is for Service Development - Admin/Indirect - 10% indirect fees = \$36	
						<u>5,310.69</u>							
5884PN113-009	11/1/23-11/30/23	Jan 9, 2023 7:52AM	2/9/2024	4,706.68	Prevention Services - Subcontract	3,831.68	Prevention Staffing Capacity Enhancement - Subcontract fees with Zion \$3,831.68. Per Zion subcontract - wages/fringes/other expenses are all for Employee 12 during the month □	^^	2/14/2024	4,706.68	-	3,831.68	No payment found for this invoice/claim to the subcontractor, Zion
					Enhanced Serv Reimb - Other	831.00	Enhanced Service Reimbursement - 30% enhanced Service Reimbursement of IPN Claims \$831.00	##		831.00	-		Per IowaGrants budget detail - this expense is for Enhanced service Reimbursement which had a budget of \$22,392.00
					Service Development - Other	40.00	Service Development - 2 units of Jail diversion 1 unit=10 minutes, 1 unit=\$20 = \$20	##		40.00	-		Per IowaGrants budget detail - this expense is for jail service care coordination at \$20/unit - budgeted amount was \$12,250.00
					SD - Indirect or Admin Costs	4.00	Service Development - 10% indirect fees\$4.00	##		4.00	-		Per IowaGrants budget detail - this expense is for Service Development - 10% indirect fees\$4.00
						<u>4,706.68</u>							
						<u>\$ 52,185.74</u>							
									<u>\$ 24,473.00</u>	<u>27,712.74</u>			

## Not a subrecipient expense, no payment to Zion required  
^^ No payment was issued to Zion, error

Report on Special Investigation  
of Reimbursements Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Zion Comparison  
For the Period July 1, 2022 through June 30, 2024

Zion's Reimbursement Request				Payments to Zion			Notes
Month	Date Requested	Grant	Amount	Date	Check #	Amount	
Jul-22		SUD	\$ 7,850.51	7,850.51			
		SUD	769.13	769.13			
		SOR	3,474.76	3,858.32			
		ARPA	3,125.36	3,125.36			
			15,219.76	15,603.32	03/24/23	27256	\$ 33,992.31
Aug-22		SUD	8,955.38	8,729.91			
		SUD	1,134.22	1,134.22			
		SOR	4,373.82	4,373.82			
		ARPA	4,309.13	4,309.13			
			18,772.55	18,547.08	03/24/23	27256	33,992.31
Sep-22		SUD	8,878.50	8,878.50			
		SUD	821.40	821.40			
		SOR	3,250.73	3,250.73	04/14/23	27276	4,500.00
		ARPA	4,379.31	4,379.31	04/21/23	27293	4,500.00
			17,329.94	17,329.94	05/10/23	27306	8,331.60
Oct-22		SUD	8,267.68	8,267.68			
		SUD	716.91	716.91			
		SOR	4,419.62	4,419.62			
		ARPA	4,024.70	4,024.70			
			17,428.91	17,428.91	05/10/23	27307	17,428.91
Nov-22		SUD	9,483.26	9,483.26			
		SUD	680.27	680.27			
		SOR	4,075.78	4,075.78			
		ARPA	4,122.00	4,122.00			
			18,361.31	18,361.31	07/26/23	27371	38,792.10

Variance is because Crossroads did not request the Other amount of \$342.47 plus the 12% indirect cost

Variance is due to the amount for Other - supplies which Zion claimed \$93.68, but Crossroads claimed \$295 with a difference of \$201.32 plus the 12% indire cost

Report on Special Investigation  
of Reimbursements Submitted by  
Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Zion Comparison  
For the Period July 1, 2022 through June 30, 2024

Zion's Reimbursement Request					Payments to Zion			Notes
Month	Date Requested	Grant	Amount	Amount per Zion's Support	Date	Check #	Amount	
Dec-22		SUD	10,855.98	10,855.98				
		SUD	1,404.45	1,404.45				
		SOR	4,338.17	4,338.17				
		ARPA	3,832.19	3,832.19				
			20,430.79	20,430.79	07/26/23	27371	38,792.10	
Jan-23	02/15/23	SUD	9,332.42	9,332.42				
		SUD	1,389.74	1,389.74				
		SOR	4,238.89	4,238.89				
		ARPA	4,106.19	4,106.19				
			19,067.24	19,067.24	03/01/24	27555	19,067.24	
Feb-23	03/14/23	SUD	8,616.33	8,616.33				
		SUD	1,248.39	1,248.39				
		SOR	3,808.40	3,808.40				
		ARPA	5,099.70	5,099.70				
			18,772.82	18,772.82	01/12/24	27495	18,772.82	
Mar-23	04/13/23	SUD	9,118.56	9,118.56				
		SUD	1,421.47	1,421.47				
		SOR	4,121.33	4,121.33				
		ARPA	1,972.21	1,972.21				
			16,633.57	16,633.57	09/13/23	27414	16,633.57	
Apr-23		SUD	9,218.35	9,219.47				Variance due to indirect cost calculation, immaterial
		SUD	1,136.82	1,136.82				
		SOR	8,358.26	8,358.26				
		ARPA	4,162.61	4,162.61				
			22,876.04	22,877.16				No payment found

Report on Special Investigation  
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Crossroads Behavioral Health Services  
For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Zion Comparison  
For the Period July 1, 2022 through June 30, 2024

Zion's Reimbursement Request					Payments to Zion			Notes
Month	Date Requested	Grant	Amount	Amount per Zion's Support	Date	Check #	Amount	
May-23	06/15/23	SUD	14,021.43	14,021.43				
		SUD	738.46	738.46				
		SOR	5,421.63	5,421.63				
		ARPA	4,076.24	4,076.24				
			24,257.76	24,257.76				
Jun-23	07/14/23	SUD	8,989.52	8,989.52				
		SUD	759.08	759.08				
		SOR	9,739.00	9,739.00				
		ARPA	3,428.44	3,428.44				
			22,916.04	22,916.04				
Jul-23	08/17/23	SUD	7,678.23	7,678.23				
		SUD	1,052.69	1,052.69				
		SOR	10,009.41	10,009.41				
		ARPA	3,627.84	3,627.84				
			22,368.17	22,368.17				
Aug-23	09/14/23	SUD	9,839.92	9,839.92				
		SUD	1,173.19	1,173.19				
		SOR	9,443.39	9,443.39				
		ARPA	4,672.49	4,672.49				
			25,128.99	25,128.99				
Sep-23	10/16/23	SUD	8,008.15	8,008.15				
		SUD	1,195.65	1,195.65				
		SOR	8,612.71	8,612.71				
		ARPA	3,913.44	3,913.44				
			21,729.95	21,729.95				

Report on Special Investigation  
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For Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Zion Comparison  
For the Period July 1, 2022 through June 30, 2024

Zion's Reimbursement Request					Payments to Zion			Notes	
Month	Date Requested	Grant	Amount	Amount per Zion's Support	Date	Check #	Amount		
Oct-23	11/09/23	SUD	8,117.69	8,117.69	03/01/24	27556	17,520.62		
		SUD	929.03	929.03					
		SOR	4,297.44	4,297.44					
		ARPA	4,176.46	4,176.46					
			17,520.62	17,520.62					
Nov-23	12/14/23	SUD	9,144.74	9,144.74					
		SUD	1,071.41	1,071.41					
		SOR	4,222.11	4,222.11					
		ARPA	3,831.68	3,831.68					
			18,269.94	18,269.94				No payment found	
Dec-23	NA	SOR	3,744.75	3,744.75					
			3,744.75	3,744.75					
									DHHS paid Zion directly for these services, however Crossroads received payment from DHHS for this claim month as well
Jan-24	NA	SOR	4,423.75	4,423.75					
			4,423.75	4,423.75					
									DHHS paid Zion directly for these services, however Crossroads received payment from DHHS for this claim month as well
Total			\$ 345,252.90	345,412.11			179,539.17		
					Total Reimbursement Request		345,252.90		
							(165,713.73)		
					Repayment to Zion		10,000.00		
					Improper amount		\$ (155,713.73)		

Report on Special Investigation  
of Reimbursements Submitted by  
Crossroads Behavioral Health Services  
for Services Related to Contracts Issued by the  
Iowa Department of Health and Human Services

Staff

This review was performed by:

Ryan T. Jelsma, CFE, Manager  
Priscilla M. Ruiz Torres, Senior Auditor II  
Jessica M. Wares, Staff Auditor



Melissa J. Finestead, CFE  
Deputy Auditor of State