



Dave Yost • Auditor of State

CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Clermont County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board, and noted significant changes have occurred. Based on this, we performed the procedures below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We compared square footage for each room on the Donald A Collins building's floor plan to the County Board's summary for each year.

We found no variances.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent. We also identified issues during our tests of attendance statistics that required additional adjustments to remove Community Employment square footage. We reported these adjustments in Appendix A (2010) and Appendix B (2011).

5. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B Attendance Statistics* worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011. We found differences as reported in Appendix A (2010) and Appendix B (2011).

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance by Acuity report for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances or computational errors exceeding two percent for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave. See procedure 6 for variances with Community Employment statistics.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

In 2010, the number of reported individuals served changed more than 10 percent from the prior year's 2009 *Schedule B-1* for Facility Based and Enclave services and as a result we performed procedure 5 below for 2010. The number of reported individuals served did not change by more than 10 percent from the 2010 to the 2011 *Schedule B-1* for Facility Based or Enclave services.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 Facility Based and Enclave services and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

The County Board provided a list of individuals served for Supported Employment – Community Employment; however, the number of 15 minute units by dates of service during 2010 and 2011 is unavailable as this information was not documented or tracked. With no supporting documentation for the service, neither individuals served or 15 minute units reported for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and were removed.

Furthermore, corresponding costs reported on *Worksheet 10, Adult Program* and square footage on *Schedule B-1, Allocation Statistics, Section A, Square Footage in 2010 and 2011* lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a) and were removed. These adjustments are reported in Appendix A (2010) and Appendix B (2011).

Recommendation:

We recommended the County Board maintain the required documentation for services as required by the Cost Report Guides in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental Cost Report for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's 2008 and 2009 Attendance Days - Acuity reports and 2010 and 2011 Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Detail reports for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

We found no variances for 2008, 2009, 2010 and 2011.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance by Acuity reports to the Acuity Assessment Instrument for each individual.
 - For 2008, we found nine Facility Based days of attendance that should be reclassified from acuity level A to B; 448 Facility Based days of attendance that should be reclassified from acuity level C to B; 106 Enclave days of attendance that should be reclassified from acuity level C to A; and 68 Enclave days of attendance that should be reclassified from acuity level C to B.
 - For 2009, we found one individual and 208 Facility Based days of attendance where the acuity assessment instrument or equivalent document could not be located by the County Board.
 - For 2010, we found 12 Facility Based days of attendance that should be reclassified from acuity level C to B.
 - For 2011, we found 78 Facility Based days of attendance that should be reclassified from acuity level C to A.

We submitted revised supplemental spreadsheets for 2009, 2010 and 2011 reflecting the differences to DODD.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Receivable Billing Reimbursable Summary and Transportation Trips reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's transportation reports for accuracy.

We found no variances or computational errors exceeding two percent.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 adult individuals for March 2010 and October for 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amounts reported in *Schedule B-3*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2010 and 2011. However, we did review the County Board's State Expenses Detailed Reports for any of these costs not identified by the County Board. We found no unreported costs for 2010. We found unreported costs for 2011 and reported the difference on Appendix B (see also procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable from the County Board's Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We found no differences or computational errors in 2010. We found differences in 2011 as reported in Appendix B.

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

From the sample population of 8,565 Other SSA Allowable units for 2010, we selected our sample of 60 units and found 11.7 percent of those units were for unallowable activities. We projected and then reclassified 999 units as SSA Unallowable units.

We reported these differences in Appendix A (2010).

From the sample population of 7,362 Other SSA Allowable units for 2011, we selected our sample of 60 units and found 21.7 percent of those units were for unallowable activities. We projected and then reclassified 1,595 units as SSA Unallowable units.

We reported these differences in Appendix B (2011).

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

DODD requested us to select a sample of 60 Unallowable SSA service units for both 2010 and 2011 and determine if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The County Board reported no unallowable units in 2010 and only one unallowable unit in 2011. Upon inquiry, the County Board reported that it did not provide unallowable SSA activities. As noted in procedure 2 above, we determined there were SSA Unallowable units provided but the units were incorrectly classified as Other SSA Allowable. In addition to the units reclassified in procedure 2, we also reviewed a sample of 23 entries from the County Board's Receivable Billing Reimbursable Detail reports with zero reported units to determine if the activities were properly coded. We found no errors in the sample.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 Other SSA Allowable units decreased by more than five percent from the 2009 *Schedule B-4* and we obtained the County Board's explanation that SSA case loads included more individuals on waivers in 2010. The final 2011 TCM units decreased by more than five percent from the 2010 *Schedule B-4* and we obtained the County Board's explanation that SSA productivity decreased in 2011. The final Other SSA Allowable Units decreased from 2010 to 2011 and we obtained the County Board's explanation that this was due to the reclassifying of units from SSA Other Allowable to SSA Unallowable units.

We reported no variances.

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

The County Board did not track general time units; therefore we did not perform this procedure.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Revenue Control Reports for the Board of Mental Retardation (7000) and Disabilities Residential (7001) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail reports and County Auditor reports.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in procedure 2 above.

4. We compared revenue entries on *Schedule C Income Report* to the Southwestern Ohio Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$12,014.40 in 2010 and \$58,974.81 in 2011;
- Title VI-B revenues in the amount of \$92,983.79 in 2010 and \$46,246.02 in 2011;
- School Lunch Program revenues in the amount of \$11,572.53 in 2010 and \$11,299.33 in 2011;
- Title XX revenues in the amount of \$93,148 in 2010 and \$127,868 in 2011;
- Clerco Reimbursements in the amount of \$27,407.30 for 2010 and \$3,148.62 in 2011;
- Insurance Reimbursements in the amount of \$3,917.75 for 2010; and

- Loan Payments in the amount of \$4,671.50 for 2010 and \$605.00 in 2011.

We also noted Pathways revenue in the amount of \$143,635.50 in 2010 and \$280,363.72 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program* worksheet as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123:2-9-18 (H) (1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

Recoverable Finding - 2010 Finding \$625.74

We determined the County Board was over reimbursed for the following units of service:

- two units of Adult Day Support and Vocational Habilitation Combination- Daily (AXD) service in which the supporting documentation for one unit reflects the provision of a different service and one service in which the units billed exceeded units documented;
- six units of Adult Day Support and Vocational Habilitation Combination"-15 minute (AXF) service in which the units billed exceeded units documented;
- four units of Non-Medical Transportation-Per Trip - Eligible Vehicle in (FTB) service in which there was no supporting documentation;
- one unit of Adult Day Support and Vocational Habilitation Combination – Daily (FXD) service in which the supporting documentation reflects the provision of a different service;
- two units of Adult Day Support and Vocational Habilitation Combination-15 minute (FXF) service in which the units billed exceeded units documented; and
- 70 units of Targeted Case Management (TCM) service in which the units billed exceeded units documented for five dates of service and an unallowable activity billed for one service.

¹ For non-medical transportation services, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

Service Code	Units in Error	Review Results	Finding
AXD	2	Units billed exceeded actual service delivery and service did not match billed procedure code	\$17.03
AXF	6	Units billed exceeded actual service delivery	\$16.10
FTB	4	No documentation to support paid services	\$56.87
FXD	1	Service did not match billed procedure code	\$4.85
FXF	2	Units billed exceeded actual service delivery	\$7.32
TCM	70	Billed for unallowable activity and units billed exceeded actual service delivery	\$523.57
			TOTAL \$ 625.74

Recoverable Finding - 2011 Finding \$209.22

We determined the County Board was over reimbursed for the following units of service:

- 19 units of Adult Day Support and Vocational Habilitation Combination - 15 minute (AXF) service in which the supporting documentation reflects provision of a different service;
- 29 units of Supported Employment-Enclave -15 minute (FNF) service in which the supporting documentation supports a daily unit of service;
- one unit of Non-Medical Transportation- Per Trip - Eligible Vehicle (FTB) service in which there was no supporting documentation;
- 40 units of Adult Day Service and Vocational Habilitation Combination -15 minute (FXF) service in which units billed exceeded units documented and there is no supporting documentation;
- two units of Adult Day Service and Vocational Habilitation Combination - Daily (AXD) service in which there is no supporting documentation;
- three units of Supported Employment - Enclave - Daily (FND) service in which there is no supporting documentation; and
- one unit of Adult Day Service and Vocational Habilitation Combination - Daily (FXD) service in which there is no supporting documentation.

Service Code	Units in Error	Review Results	Finding
AXF	19	Service did not match billed procedure code	\$ 2.44
FNF	29	Service did not match billed procedure code	\$ 4.76
FTB	1	No documentation to support paid services	\$12.64
FXF	40	Units billed exceeded actual service delivery and no documentation to support paid services	\$42.51
AXD	2	No documentation to support paid services	\$53.24
FND	3	No documentation to support paid services	\$67.20
FXD	1	No documentation to support paid services	\$26.43
			TOTAL \$ 209.22

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM and Supported Employment - Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

DODD requested that we compare the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code report.

We did not perform this procedure as the County Board was not reimbursed for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's expense report balances for the Board of Mental Retardation (7000) and Disabilities Residential (7001) funds.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Expense Detail reports and other supporting documentation such as County Auditor budget reports.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences exceeding \$100 as reported in Appendix A (2010). We found no differences exceeding \$100 in 2011.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found no differences.

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and, if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column X-General Expense-all Programs on worksheets 2 through 8; column N-Service and Support Administration Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listings.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 60 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10.

We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

3. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedules.

We found no differences.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2010 (and 2011, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2010 or 2011. We also scanned the County Board's Revenue Received Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for these funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's financial reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. We selected 40 employees and compared the County Board's payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011).

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC RMTS Summary reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original MAC Costs by Code and MAC RMTS reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2010) and Appendix B (2011).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6 through 10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 13 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to MAC using the RMTS Methodology for 2010 and 2011.

We found one RMTS observed moment for the Activity Code 18- General Administration Activities that lacked supporting documentation in 2010 and we found one RMTS observed moment for Activity Code 6- Facilitating Eligibility for Non-Medicaid Programs that lacked supporting documentation in 2011. The County Board responded that for the exceptions noted, the supporting documentation could not be retrieved.

We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery

Recommendation:

The RMTS program is subject to federal monitoring and is under the oversight of the Ohio Department of Medicaid. A failure to follow established rules may result in unsubstantiated activities and monetary findings against the County Board.

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

April 7, 2014

cc: Sharon Woodrow, Superintendent, Clermont County Board of Developmental Disabilities
David Sininger, Business Manager, Clermont County Board of Developmental Disabilities
Harry Snyder, Board President, Clermont County Board of Developmental Disabilities

Appendix A
Clermont County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
15. Supported Emp. -Enclave (B) Adult	-	182	182	To report Enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	1,154	(1,154)	-	To remove community employment square footage
17. Medicaid Administration (A) MAC	-	6	6	To report MAC square footage
21. Service And Support Admin (D) General	2,169	(6)	2,163	To report MAC square footage
22. Program Supervision (B) Adult	1,225	(182)	1,043	To report Enclave square footage
25. Non-Reimbursable (B) Adult	-	1,154	1,154	To remove community employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	79	(79)	-	To remove community employment individuals served
3. Typical Hours Of Service (A) Facility Based Services	6.0	1.3	7.3	To correct facility based typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	1.3	7.3	To correct enclave typical hours of service
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,752	(999)	753	To reclassify SSA units
5. SSA Unallowable Units (D) 4th Quarter	-	999	999	To reclassify SSA units
Worksheet 1				
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 4,117	\$ (510)	\$ 3,607	To correct prior year depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 661,859	\$ (13,532)	\$ 648,327	To reclassify payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 224,619	\$ 297	\$ 224,916	To reclassify worker's compensation
3. Service Contracts (X) Gen Expense All Prgm	\$ 75,996	\$ (3,127)	\$ 72,869	To reclassify payroll to non federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,320	\$ 7,443	\$ 11,763	To reclassify fcf contribution to early intervention
		\$ 2,077	\$ 22,178	To report costs
		\$ 13,532	\$ 35,710	To reclassify expenses as non federal reimbursable
		\$ 3,127	\$ 38,837	To reclassify payroll
4. Other Expenses (X) Gen Expense All Prgm.	\$ 248,876	\$ (7,465)	\$ 241,411	To reclassify payroll to non federal reimbursable
		\$ (2,077)	\$ 239,334	To reclassify costs
		\$ (1,663)	\$ 237,671	To reclassify expenses as non federal reimbursable
		\$ 237,671	\$ 237,671	To reclassify expenses to building services
Worksheet 2A				
1. Salaries (G) Community Employment	\$ 63,569	\$ (63,569)	\$ -	To reclassify community employment salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 63,569	\$ 63,569	To reclassify community employment salaries
2. Employee Benefits (G) Community Employment	\$ 20,499	\$ (20,499)	\$ -	To reclassify community employment benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 20,499	\$ 20,499	To reclassify community employment benefits
4. Other Expenses (G) Community Employment	\$ 1,352	\$ (1,352)	\$ 0	To reclassify community employment other expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,352	\$ 1,352	To reclassify community employment other expenses
Worksheet 3				
4. Other Expenses (C) School Age	\$ -	\$ 3,786	\$ 3,786	To reclassify costs
4. Other Expenses (D) Unasgn Children Program	\$ 16,628	\$ (2,848)	\$ 13,780	To reclassify costs
4. Other Expenses (H) Unasgn Adult Program	\$ 185,057	\$ 7,572	\$ 192,629	To reclassify costs
		\$ (240)	\$ 192,389	To reclassify Krenning costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 21,351	\$ 240	\$ 21,591	To reclassify Krenning costs

Appendix A (Page 2)
Clermont County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 344,372	\$ 1,663	\$ 346,035	To reclassify expenses to building services
Worksheet 4				
3. Service Contracts (D) Unasgn Children Program	\$ 8,088	\$ (8,088)	\$ -	To reclassify costs
4. Other Expenses (D) Unasgn Children Program	\$ 5,329	\$ (5,299)	\$ 30	To reclassify costs
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ 17,489	\$ (7,436)	\$ 10,053	To reclassify payroll
2. Employee Benefits (C) School Age	\$ 267,563	\$ 96	\$ 267,659	To reclassify unemployment and life insurance to employee benefits
2. Employee Benefits (L) Community Residential	\$ 5,737	\$ 975	\$ 6,712	To reclassify worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 4,195	\$ 499		To reclassify worker's compensation
		\$ (1,149)	\$ 3,545	To reclassify benefits
3. Service Contracts (A) Early Intervention	\$ 204,578	\$ 50,000		To reclassify fcf contribution to early intervention
		\$ (2,500)	\$ 252,078	To reclassify parent stipends to family support services
3. Service Contracts (L) Community Residential	\$ 775,883	\$ (64,844)	\$ 711,039	To reclassify costs
3. Service Contracts (M) Family Support Services	\$ 256,500	\$ 2,500	\$ 259,000	To reclassify parent stipends to family support services
4. Other Expenses (C) School Age	\$ 55,715	\$ (421)		To reclassify costs
		\$ (96)	\$ 55,198	To reclassify unemployment and life insurance to employee benefits
4. Other Expenses (L) Community Residential	\$ 239,849	\$ 106,177	\$ 346,026	To reclassify costs
Worksheet 6				
2. Employee Benefits (I) Medicaid Admin	\$ 54,852	\$ (3,169)	\$ 51,683	To reclassify worker's compensation
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 156,745	\$ 1,398	\$ 158,143	To reclassify worker's compensation
4. Other Expenses (N) Service & Support Admin. Costs	\$ 65,078	\$ (38,083)	\$ 26,995	To reclassify costs
Worksheet 10				
1. Salaries (G) Community Employment	\$ 232,400	\$ (232,400)		To reclassify community employment salaries to non federal reimbursable
		\$ 7,436	\$ 7,436	To reclassify payroll
2. Employee Benefits (E) Facility Based Services	\$ 709,847	\$ 12,140	\$ 721,987	To reclassify benefits
2. Employee Benefits (G) Community Employment	\$ 71,930	\$ (71,930)		To reclassify community employment benefits to non federal reimbursable
		\$ 1,149	\$ 1,149	To reclassify benefits
3. Service Contracts (G) Community Employment	\$ 9,449	\$ (9,449)	\$ -	To reclassify community employment service contracts to non federal reimbursable
4. Other Expenses (E) Facility Based Services	\$ 113,015	\$ (12,140)		To reclassify benefits
		\$ (339)	\$ 100,536	To reclassify costs
4. Other Expenses (G) Community Employment	\$ 41,272	\$ (41,272)		To reclassify community employment other expenses to non federal reimbursable
		\$ 1,660		To reclassify RSC expenses
		\$ 984	\$ 2,644	To reclassify RSC expenses

Appendix A (Page 3)
 Clermont County Board of Developmental Disabilities
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 232,400		To reclassify community employment salaries to non federal reimbursable
		\$ 71,930		To reclassify community employment benefits to non federal reimbursable
		\$ 9,449		To reclassify community employment service contracts to non federal reimbursable
		\$ 41,272		To reclassify community employment other expenses to non federal reimbursable
		\$ 339		To reclassify costs
		\$ (1,660)		To reclassify RSC expenses
		\$ (23,579)		To reclassify RSC Match
		\$ (984)	\$ 329,167	To reclassify RSC expenses
A1 Adult Worksheet				
10. Community Employment (B) Less Revenue	\$ -	\$ 1,660		To offset RSC expenses
		\$ 8,584		To offset RSC expenses
		\$ 984	\$ 11,228	To offset RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (238,362)	\$ 510	\$ (237,852)	To correct depreciation
Plus: Match Paid To Bridges	\$ -	\$ 23,579	\$ 23,579	To reclassify RSC Match
Total from 12/31 County Auditor's Report	\$ 16,622,952	\$ 481	\$ 16,623,433	To correct County Auditor total
Medicaid Administration Worksheet				
Line 6-10 Ancillary Cost	\$ -	\$ 12,571	\$ 12,571	To report ancillary costs

Appendix B
Clermont County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	907	(907)	-	To remove community employment square footage
17. Medicaid Administration (A) MAC	-	6	6	To report MAC square footage
19. Community Residential (D) General	712	(6)	706	To report MAC square footage
25. Non-Reimbursable (B) Adult	-	907	907	To remove community employment square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	69	(69)	-	To remove community employment individuals served
3. Typical Hours Of Service (A) Facility Based Services	7.0	0.3	7.3	To correct facility based typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	7.0	0.3	7.3	To correct enclave typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	900	(900)	-	To remove 15 minute units
Schedule B-3				
7. Supported Emp. -Comm Emp. (H) Cost of \$ Bus, Tokens, Cabs- Fourth Quarter	-	\$ 3,547	\$ 3,547	To reclassify bridge transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,075	2,671	6,746	To correct SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	2,594	(1,416)		To reclassify SSA units
2. Other SSA Allowable Units (D) 4th Quarter	3,172	(2,993)	1,156	To reclassify SSA units To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	1	(179) 1,595 22	- - 1,618	To reclassify SSA units To reclassify SSA units To reclassify SSA units
Worksheet 1				
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 14,957	\$ 30	\$ 14,987	To correct prior year depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 637,157	\$ (13,713)	\$ 623,444	To reclassify payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 202,825	\$ 134		To reclassify worker's compensation
		\$ 135		To reclassify worker's compensation
		\$ (3,152)	\$ 199,942	To reclassify payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 51,309	\$ (50,000)	\$ 1,309	To reclassify FCFC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 38,839	\$ 407		To reclassify expenses as non federal reimbursable
		\$ 13,713		To reclassify payroll
		\$ 3,152	\$ 56,111	To reclassify benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 318,555	\$ (407)	\$ 318,148	To reclassify expenses as non federal reimbursable
Worksheet 2A				
1. Salaries (G) Community Employment	\$ 64,068	\$ (64,068)	\$ 0	To reclassify community employment salaries to non federal reimbursable
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 64,068	\$ 64,068	To reclassify community employment salaries to non federal reimbursable
2. Employee Benefits (G) Community Employment	\$ 21,178	\$ (21,178)	\$ -	To reclassify community employment benefits to non federal reimbursable
2. Employee Benefits (N) Service & Support Admin	\$ 4,845	\$ 971		To reclassify worker's compensation
		\$ 978	\$ 6,794	To reclassify worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 21,178	\$ 21,178	To reclassify community employment benefits to non federal reimbursable
4. Other Expenses (G) Community Employment	\$ 1,773	\$ (1,773)	\$ (0)	To reclassify community employment expenses to non federal reimbursable

Appendix B (Page 2)
Clermont County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,773	\$ 1,773	To reclassify community employment expenses to non federal reimbursable
Worksheet 3				
4. Other Expenses (H) Unasgn Adult Program	\$ 230,402	\$ (1,082)	\$ 229,320	To reclassify krenning building expenses to non federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ 39,637	\$ 1,082	\$ 40,719	To reclassify krenning building expenses to non federal reimbursable
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ 47,144	\$ (37,308)	\$ 9,836	To reclassify payroll
2. Employee Benefits (A) Early Intervention	\$ 167,124	\$ 417	\$ 167,541	To reclassify unemployment to employee benefits
2. Employee Benefits (C) School Age	\$ 285,884	\$ 189	\$ 286,073	To reclassify unemployment to employee benefits
2. Employee Benefits (L) Community Residential	\$ 17,839	\$ 838		To reclassify worker's compensation
		\$ 844	\$ 19,521	To reclassify worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 9,659	\$ (5,764)		To reclassify benefits
		\$ 453		To reclassify worker's compensation
		\$ 456	\$ 4,804	To reclassify worker's compensation
3. Service Contracts (A) Early Intervention	\$ -	\$ 50,000	\$ 50,000	To reclassify FCFC expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ 19,275	\$ (3,547)		To reclassify bridge transportation costs
		\$ (14,738)	\$ 990	To reclassify RSC expenses
4. Other Expenses (A) Early Intervention	\$ 431,729	\$ (417)		To reclassify unemployment to employee benefits
		\$ (645)	\$ 430,667	To reclassify stipends to family services
4. Other Expenses (C) School Age	\$ 38,838	\$ (189)	\$ 38,649	To reclassify unemployment to employee benefits
4. Other Expenses (M) Family Support Services	\$ -	\$ 645	\$ 645	To reclassify stipends to family services
Worksheet 6				
2. Employee Benefits (I) Medicaid Admin	\$ 48,307	\$ (2,799)	\$ 45,508	To reclassify worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 48,641	\$ (2,817)	\$ 45,824	To reclassify worker's compensation
Worksheet 8				
4. Other Expenses (G) Community Employment	\$ -	\$ 3,547	\$ 3,547	To reclassify bridge transportation costs
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 146,784	\$ 402		To reclassify worker's compensation
		\$ 405	\$ 147,591	To reclassify worker's compensation
Worksheet 10				
1. Salaries (G) Community Employment	\$ 236,992	\$ (236,992)		To reclassify community employment salaries to non federal reimbursable
		\$ 37,308	\$ 37,308	To reclassify payroll
2. Employee Benefits (E) Facility Based Services	\$ 721,076	\$ 10,460	\$ 731,536	To reclassify unemployment to employee benefits
2. Employee Benefits (G) Community Employment	\$ 66,764	\$ (66,764)		To reclassify community employment benefits to non federal reimbursable
		\$ 5,764	\$ 5,764	To reclassify benefits
3. Service Contracts (G) Community Employment	\$ 6,797	\$ (6,797)		To reclassify community employment service contracts to non federal reimbursable
		\$ 14,738	\$ 14,738	To reclassify RSC expenses
4. Other Expenses (E) Facility Based Services	\$ 135,511	\$ (10,460)		To reclassify unemployment to employee benefits
		\$ (48)	\$ 125,003	To reclassify community employment other expenses to non federal reimbursable
4. Other Expenses (G) Community Employment	\$ 17,049	\$ (17,049)	\$ -	To reclassify community employment other expenses to non federal reimbursable

Appendix B (Page 3)
Clermont County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 236,992		To reclassify community employment salaries to non federal reimbursable
		\$ 66,764		To reclassify community employment benefits to non federal reimbursable
		\$ 6,797		To reclassify community employment service contracts to non federal reimbursable
		\$ 17,049		To reclassify community employment other expenses to non federal reimbursable
		\$ 48	\$ 327,650	To reclassify community employment other expenses to non federal reimbursable
A1 Adult Worksheet				
10. Community Employment (B) Less Revenue	\$ -	\$ 43,072		To offset RSC expenses
		\$ 14,738	\$ 57,810	To offset RSC expenses
Reconciliation to County Auditor Expense:				
Less: Capital Costs	\$ (249,541)	\$ 30	\$ (249,511)	To correct depreciation
Medicaid Administration Worksheet				
Line 6-10 Ancillary Costs	\$ -	\$ 11,425	\$ 11,425	To report ancillary costs



Dave Yost • Auditor of State

CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLERMONT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JUNE 3, 2014