



Dave Yost • Auditor of State

ROSS 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 Ross 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 attestation standards established by the American Institute of Certified Public Accountants. 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, and 2010 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 and discussed square footage changes with the County Board and noted significant changes have occurred only for Community Residential, Medicaid Administration, Child Speech and Transportation. Therefore, we performed limited procedures below in those areas where the square footage has changed since 2009.

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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 except for those noted in procedure 1 above.

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 Community Residential, Medicaid Administration, Child Speech and Transportation on the building's floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of each room on the building's floor plan to the County Board's summary.

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*.

We compared the County Board's square footage summary for 2010 and 2011 to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent as reported 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 the number of individuals served for worksheets 7D needed to be obtained as costs were reported in Facility Based Services column for 2010 and 2011. The County Board provided support for these omitted statistics.

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 County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Adult Day Support report for the number of individuals served, days of attendance, and 15 minute units 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. See procedure 6 below for determination of 15 minute units for Community Employment

We found variances exceeding two percent as reported in Appendix A (2010) and Appendix B (2011).

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.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1* for Day Habilitation/Adult Day Services/Vocational Habilitation. The number of reported Enclave individuals served changed more than 10 percent from the prior year's *Schedule B-1* and as a result we performed procedure 5 below.

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

We selected all nine individual names from the County Board's invoices for 2010 and all 11 individual names for 2011, 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 exceeding three individuals.

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 did not report any community employment units in the 2010 and 2011 Cost Reports. The County Board does not maintain a compiled list of community employment units and does not calculate units in accordance with the Cost Report Guides. The County Board receives invoices from its vendors with total hours provided for each individual served each month. We haphazardly selected one month for four individuals in 2010 and 2011 from the County

Board's Community Employment report and determined if the hours reported matched supporting documentation. We found no differences.

We then compared the County Board's summary of hours for each individual to detailed invoices from vendors for all individuals served. We found differences and adjusted hours to match the invoices. We then estimated the 15 minute units provided by taking the adjusted total number of hours provided and dividing this by four.

We reported these estimated units in Appendix A (2010) and Appendix B (2011).

Acuity Testing

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

We compared the County Board's attendance acuity 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 and 2010. We did not perform this procedure for 2011 because the County Board did not prepare the Days of Attendance by Acuity supplemental Cost Report worksheet for this year.

In 2008, we found 268 Facility Based days of attendance that should be added to acuity level A; 1,195 Facility Based days of attendance that should be added to acuity level B; 306 Facility Based days of attendance that should be removed from acuity level C; and 52 Enclave days of attendance that should be removed from acuity level A.

In 2009, we found 591 Facility Based days of attendance that should be added to acuity level A; 360 Facility Based days of attendance that should be added to acuity level B; and 345 Facility Based days of attendance that should be removed from acuity level C.

We found no variances in 2010.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, and 2010 attendance by acuity report to the Acuity Assessment Instrument for each individual for 2008, 2009, and 2010.

In 2008, we found that one of the eight individuals selected did not have an Acuity Assessment Instrument or equivalent instrument.

In 2009, we found 221 Facility Based days of attendance that should be reclassified from acuity level B to A. We also found that one of the eight individuals selected did not have an Acuity Assessment Instrument or equivalent instrument.

We found no acuity variances for any days of attendance reported on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2010.

Statistics – Transportation

1. DODD requested us to report variances if the County 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 transportation report 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 differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five 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*.

The County Board only maintained transportation logs by driver; therefore, we tested five drivers for this procedure. Two of the five drivers transported children. We traced the number of trips for one month for each of the five drivers for 2010 and 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 found no differences or computational errors exceeding two percent in 2010 or 2011.

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 quarterly SSA reports ('TCM Reimbursable', 'TCM Allowable' and 'TCM Non-Billable'), 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 Detailed Billing History by Consumer reports for accuracy.

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

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 Detailed Billing History by Consumer 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).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Detailed Billing History by Consumer 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 3,350 SSA Unallowable units for 2010, we selected our sample of 60 units and found 30 percent of those units were allowable and we projected and then reclassified 949 units as TCM units and 56 units as Other SSA Allowable units. We reported the differences in Appendix A (2010).

From the sample population of 4,318 of SSA Unallowable units for 2011, we selected our sample of 60 units and found 62 percent of those units were allowable and we projected and then reclassified 2,434 as TCM units and 229 units as Other SSA Allowable units. We reported the differences in Appendix B (2011).

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 units decreased by more than five percent from the prior year's *Schedule B-4* for Other Allowable units in both 2010 and 2011 and for Unallowable units in 2011. We obtained the County Board's explanation that the decreases were due to staff training and reduction in caseloads. We reported no variances in Appendix A (2010) and Appendix B (2011).

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 audited *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 indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for 2010 from the 'TCM Allowable' and 'Non-Billable Service' reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides. We did not perform this test in 2011 as the general time units recorded did not exceed 10 percent of total SSA units.

There were no units in our sample found to be in error for 2010.

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 report for the Operating (33-46-85), Special (33-49-89), Residential (42-46-35), and Capital (51-46-01) 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. We compared 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 other supporting documentation.

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 Southern Ohio Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

5. We reviewed the County Board's detailed revenue report 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 \$74,621 in 2010 and \$98,974.51 in 2011;
- Local School District excess cost reimbursements of \$104,226 in 2010 and \$204,701.33;
- Title VI-B revenues in the amount of \$53,633 in 2010 and \$57,575 in 2011; and
- Title XX revenues in the amount of \$56,013 in 2010 and \$55,058 in 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

¹ For non-medical transportation (service codes) 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).

As a result of instances of non-compliance identified in the initial sample, we selected an additional 50 paid claims for transportation services and 13 paid claims for Targeted Case Management services from 2010 for review.

Recoverable Finding - 2010 Finding \$1,232.20

We determined the County Board was over reimbursed for 15 units of Non-Medical Transportation – One-way Trip (ATB) service and 139 units of Targeted Case Management (TCM) service as paid units were not supported by service documentation.

Service Code	Units	Review Results	Total Finding
ATB	15	Units billed did not match supporting documentation	\$ 203.76
TCM	139	Units billed did not match supporting documentation	\$ 1028.44
		Total	\$ 1232.20

Recoverable Finding -2011 Finding \$7.34

We determined the County Board was over reimbursed for 64 units of Non-Medical Transportation – Mileage (ATW) service due to the lack of service documentation to support the paid claim.

Service Code	Units	Review Results	Total Finding
ATW	64	No supporting documentation for billed service	\$ 7.34
		Total	\$ 7.34

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.

We compared 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 found no differences.

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 summary expenditure report for the Operating (33-46-85), Special (33-49-89), Residential (42-46-35), and Capital (51-46-01) funds.

We found no differences in 2010. We found differences as reported in Appendix B (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 in 2010. However, total County Board disbursements were not within 1/4 percent of the County Auditor's yearly disbursements in 2011 as the County Auditor's report exceeded the County Board's disbursements by \$150,000 and we reported differences in Appendix B (2011). See also procedure 1 above.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation.

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

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 as reported in Appendix A (2010) and Appendix B (2011).

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

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

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, 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.

Please note the reclassification of \$31,868 in Early Retirement Incentive Payments from worksheet 2 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3) as reported in Appendix A (2010).

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 Asset Depreciation Record.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements for 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 found no differences exceeding two percent of total service contracts and other expenses on any worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B in 2010. We reported differences from this procedure in Appendix B (2011) for misclassified 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 Asset Depreciation Record to the County Board's 2010 and 2011 Asset Depreciation Records 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 no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule 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 Asset Depreciation Records.

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

4. We scanned the County Board's Asset Depreciation Record 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 reported differences for purchases that were not properly capitalized in Appendix A (2010) and Appendix B (2011).

5. We haphazardly selected one County Board's fixed asset purchased in 2010 and 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 differences as reported in Appendix A (2010). We found no differences in 2011.

6. We haphazardly selected one disposed asset from 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010) and selected two additional disposed assets from 2010 and three disposed assets from 2011 for testing. We found additional variances and reported them in Appendix A (2010) and Appendix B (2011).

Recommendation:

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

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 the Operating (33-46-85), Special (33-49-89), Residential (42-46-35), and Capital (51-46-01) 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 found was greater than two percent for 2010 and 2011. We identified misclassified salary and benefit expenses and reported these differences in Appendix A (2010) and Appendix B (2011). See also procedures 2 and 3 below.

2. DODD asked us to compare the County Board disbursements on the State Expense Detailed 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 Expense Detail Reports.

We found differences as reported in Appendix A (2010). We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet in 2011.

3. We selected 32 employees and compared the County Board's staff roster 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 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 Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (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 6-10 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 9 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 Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

We found no differences in 2010. We found one RMTS observed moment for Activity Code 3-Medicaid Outreach and one RMTS observed moment for Activity Code 17-Major Unusual

Incidents and Unusual Incidents Investigation for Combined Population that lacked supporting documentation in 2011.

We 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.

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.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 20, 2014

cc: Rick Marriott, Superintendent, Ross County Board of Developmental Disabilities
David Voskuhl, Business Manager, Ross County Board of Developmental Disabilities
Peggy Misita, Board President, Ross County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	72	(72)	-	To reclassify community residential square footage
19. Community Residential (D) General	48	72	120	To reclassify community residential square footage
22. Program Supervision (C) Child	363	(142)	221	To reclassify direct service square footage
23. Administration (D) General	1,417	142	1,559	To reclassify direct service square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	68	(3)	65	To correct the number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	23	(11)	12	To correct the number of individuals served
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.5	(2.0)	4.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	8,031		To record units
		324	8,355	To record units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	963	198	1,161	To correct number of trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,857	(5,519)	10,338	To correct number of trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,825		To record cost of parent reimbursed trips
		\$ 900	\$ 2,725	To record cost of bus passes
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	3,067	3,067	To record number of trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	4,986	4,986	To record number of trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	11,084	(2,625)		To correct TCM units
		949	9,408	To reclassify allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	536	(488)	48	To correct other SSA allowable units
2. Other SSA Allowable Units (D) 4th Quarter	503	(503)		To correct other SSA allowable units
		56	56	To reclassify allowable units
5. SSA Unallowable Units (A) 1st Quarter	2,243	(1,005)	1,238	To reclassify allowable units
5. SSA Unallowable Units (B) 2nd Quarter	1,258	(151)	1,107	To correct unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	875	(875)	-	To correct unallowable units
5. SSA Unallowable Units (D) 4th Quarter	1,096	(1,096)	-	To correct unallowable units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 600	\$ 600	To record depreciation on asset
3. Buildings/Improve (D) Unasgn Children Programs	\$ 16,509	\$ 1,892	\$ 18,401	To correct audited cell total
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 29,670	\$ (6,672)	\$ 22,998	To correct audited cell total
5. Movable Equipment (U) Transportation	\$ 65,573	\$ 915		To report a loss on a disposed asset
		\$ 5,593		To report a loss on a disposed asset
		\$ 5,706	\$ 77,787	To report a loss on a disposed asset

Appendix A (page 2)
Ross County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 433,947	\$ (630)	\$ 433,317	To correct audited cell total
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 145,152	\$ 423		To correct audited cell total
		\$ 13,858	\$ 159,433	To reclassify benefit expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 107,767	\$ (100)		To correct audited cell total
		\$ (44,625)		To reclassify non-federal reimbursable expenses
		\$ (12,965)	\$ 50,077	To reclassify RSC match expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 31,868		To reclassify STRS payout
		\$ 18,199		To reclassify non-federal reimbursable expenses
		\$ 44,625	\$ 94,692	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 91,700	\$ (13,858)		To reclassify benefit expenses
		\$ (18,199)		To reclassify non-federal reimbursable expenses
		\$ (31,868)		To reclassify STRS payout
		\$ (1,190)	\$ 26,585	To reclassify auditor fees
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 234,309		To reclassify admin and auditor fees
		\$ 1,190	\$ 235,499	To reclassify auditor fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 1,548	\$ (1,548)	\$ -	To reclassify Fisher salary
1. Salaries (L) Community Residential	\$ 25,682	\$ 19,740	\$ 45,422	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 239	\$ (239)	\$ -	To reclassify Fisher benefits
2. Employee Benefits (L) Community Residential	\$ 12,774	\$ 2,709	\$ 15,483	To reclassify benefit expenses
4. Other Expenses (L) Community Residential	\$ 3,277	\$ (2,709)	\$ 568	To reclassify benefit expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 32,253	\$ 3,255	\$ 35,508	To reclassify benefit expenses
4. Other Expenses (N) Service & Support Admin		\$ 5,173	\$ 5,173	To reclassify utility expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 125,507	\$ (3,255)	\$ 122,252	To reclassify benefit expenses
Worksheet 4				
2. Employee Benefits (C) School Age	\$ 1,959	\$ 908	\$ 2,867	To reclassify benefit expenses
4. Other Expenses (C) School Age	\$ 908	\$ (908)	\$ -	To reclassify benefit expenses
Worksheet 5				
1. Salaries (C) School Age	\$ 698,809	\$ 116	\$ 698,925	To reclassify salary expense
1. Salaries (D) Unasgn Children Program	\$ 175,615	\$ 1,548	\$ 177,163	To reclassify Fisher salary
2. Employee Benefits (B) Pre-School	\$ 47,569	\$ 1,613	\$ 49,182	To reclassify benefit expenses
2. Employee Benefits (C) School Age	\$ 292,189	\$ 41,619	\$ 333,808	To reclassify benefit expenses
2. Employee Benefits (D) Unasgn Children	\$ 143,411	\$ 239	\$ 143,650	To reclassify Fisher benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 96	\$ 96	To reclassify benefit expenses
4. Other Expenses (B) Pre-School	\$ 9,175	\$ (1,613)	\$ 7,562	To reclassify benefit expenses
4. Other Expenses (C) School Age	\$ 63,292	\$ (41,619)		To reclassify benefit expenses
		\$ (116)	\$ 21,557	To reclassify payroll expense
4. Other Expenses (D) Unasgn Children Program	\$ 16,102	\$ (6,606)	\$ 9,496	To reclassify non-federal reimbursable expenses
4. Other Expenses (M) Family Support Services	\$ 39,222	\$ (96)	\$ 39,126	To reclassify benefit expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,606	\$ 6,606	To reclassify non-federal reimbursable expenses

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Ross County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 99,177	\$ (34,402)	\$ 64,775	To correct MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 39,556	\$ (13,536)	\$ 26,020	To correct MAC salaries
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 25,898	\$ 3,510	\$ 29,408	To reclassify benefit expenses
4. Other Expenses (D) Unasgn Children Program	\$ 5,045	\$ (3,510)	\$ 1,535	To reclassify benefit expenses
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 13,968	\$ 3,292	\$ 17,260	To reclassify benefit expenses
4. Other Expenses (D) Unasgn Children Program	\$ 4,253	\$ (3,292)	\$ 961	To reclassify benefit expenses
Worksheet 7-D				
3.. Service Contracts (E) Facility Based Services	\$ -	\$ 2,823		To reclassify psychology expenses
		\$ 1,837	\$ 4,660	To reclassify psychology expenses
13. No. of Individual Served (E) Facility Based Services	-	12		To record individuals served
		9	21	To record individuals served
Worksheet 7-E				
2. Employee Benefits (D) Unasgn Children Program	\$ 17,659	\$ 3,651	\$ 21,310	To reclassify benefit expenses
4. Other Expenses (D) Unasgn Children Program	\$ 4,474	\$ (3,651)	\$ 823	To reclassify benefit expenses
Worksheet 7-F				
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 2,800	\$ 2,800	To reclassify benefit expenses
4. Other Expenses (D) Unasgn Children Program	\$ 3,196	\$ (2,800)	\$ 396	To reclassify benefit expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,451	\$ 15,833	\$ 54,284	To reclassify benefit expenses
3. Service Contracts (E) Facility Based Services		\$ 40,131	\$ 40,131	To reclassify transportation expenses
3. Service Contracts (F) Enclave		\$ 36,804	\$ 36,804	To reclassify transportation expenses
3. Service Contracts (G) Community Employment		\$ 59,832	\$ 59,832	To reclassify transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 102	\$ 102	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 235,190	\$ (15,833)		To reclassify benefit expenses
		\$ (102)	\$ 219,255	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 617,669	\$ 28,198	\$ 645,867	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 222,387	\$ 14,625	\$ 237,012	To reclassify benefit expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 11,830	\$ 35,518		To reclassify rent expenses
		\$ (2,823)	\$ 44,525	To reclassify psychology expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 31,905	\$ (14,625)		To reclassify benefit expenses
		\$ (117)		To reclassify non-federal reimbursable expenses
		\$ (2,000)	\$ 15,163	To reclassify capital asset purchase
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 117	\$ 117	To reclassify non-federal reimbursable expenses

Appendix A (page 4)
Ross County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 45,413	\$ 45,413	To reclassify Nickles salary
1. Salaries (H) Unasgn Adult Program	\$ 45,413	\$ (45,413)	\$ -	To reclassify Nickles salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 20,757		To reclassify Nickles benefits
		\$ 1,004	\$ 21,761	To reclassify benefit expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 20,757	\$ (20,757)	\$ -	To reclassify Nickles benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 1,022,623	\$ (127,237)		To reclassify fees paid to COG
		\$ (1,867)		To reclassify psychology expenses
		\$ (40,131)		To reclassify transportation expenses
		\$ (36,804)		To reclassify transportation expenses
		\$ (59,832)	\$ 756,752	To reclassify transportation contract expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 1,304	\$ (1,004)	\$ 300	To reclassify benefit expenses
Reconciliation to County Auditor Worksheet				
Expense:			\$ -	
Plus: Leases And Rentals	\$ 40,691	\$ (5,173)		To reclassify utility expenses
		\$ (35,518)	\$ -	To reclassify rent expenses
Plus: Purchases Greater Than \$5,000	\$ 282,496	\$ 2,000	\$ 284,496	To reclassify capital asset purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 127,237	\$ 127,237	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers			\$ -	
Plus: Match Paid To ODMRDD For TCM			\$ -	
Plus: Auditor Fees + Admin 1.5%	\$ 234,209	\$ 100		To correct audited cell total
		\$ (234,309)	\$ -	To reclassify admin and auditor fees
Plus: Other (RSC Match Payment)	\$ -	\$ 12,965	\$ 12,965	To reclassify RSC match payment
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)			\$ -	
Less: Capital Costs	\$ (144,012)	\$ (1,892)		To reconcile off depreciation expense
		\$ 6,672		To reconcile off depreciation expense
		\$ (600)		To reconcile off depreciation expense
		\$ (915)		To reconcile off depreciation expense
		\$ (5,593)		To reconcile off depreciation expense
		\$ (5,706)	\$ (152,046)	To reconcile off depreciation expense
Medicaid Administration Worksheet				
Line 6-10 Ancillary Costs	\$ -	\$ 4,114	\$ 4,114	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	863	(59)	745	To reclassify OT square footage
		(59)	657	To reclassify PT square footage
7. Occupational Therapy (C) Child	598	59	657	To correct square footage
8. Physical Therapy (C) Child	598	59	657	To correct square footage
22. Program Supervision (C) Child	363	(142)	221	To reclassify direct service square footage
23. Administration (D) General	1,417	142	1,559	To reclassify direct service square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	82	(20)	62	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	12	(1)	11	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	22	(3)	19	To correct number of individuals served
2. Days Of Attendance (A) Facility Based Services	8,899	(1,041)	7,858	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.5	(2.0)	4.5	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	6,744		To record units
		1,226	7,970	To record units
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	14,629	3,336	17,965	To correct number of trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 150	\$ 1,210	\$ 1,360	To record cost of parent reimbursed trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	3,009	3,009	To correct number of trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	4,415	4,415	To correct number of trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	9,526	2,434	11,960	To reclassify allowable units
2. Other SSA Allowable Units (D) 4th Quarter	395	(132)	229	To correct other SSA allowable units
		(515)	1,655	To reclassify allowable units
5. SSA Unallowable Units (A) 1st Quarter	2,170	(2,025)	-	To reclassify allowable units
5. SSA Unallowable Units (B) 2nd Quarter	2,025	(1,804)	-	To correct unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	1,927	(123)	-	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	1,720	(1,720)	-	To correct unallowable units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 600	\$ 600	To report depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 21,919	\$ (3,519)	\$ 18,400	To correct audited cell total
4. Fixtures (V) Admin	\$ -	\$ 86	\$ 86	To report a loss on a disposed asset
5. Movable Equipment (D) Unasgn Children Programs	\$ 2,308	\$ 999	\$ 3,307	To correct audited cell total
5. Movable Equipment (N) Service & Support Admin	\$ 2,612	\$ 180	\$ 2,792	To correct depreciation expense
5. Movable Equipment (U) Transportation	\$ 97,864	\$ 6,094		To report a loss on a disposed asset
		\$ 4,299	\$ 108,257	To report a loss on a disposed asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 239	\$ (239)	\$ -	To remove depreciation expense
8. COG Expenses (N) Service & Support Admin	\$ 30	\$ (30)	\$ -	To agree to audited COG workbook

Appendix B (page 2)
Ross County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 476,689	\$ 1,132		To reclassify salary expense
		\$ (33,125)	\$ 444,696	To reclassify Guerra-Hazelton salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 154,548	\$ (1,132)		To reclassify salary expense
		\$ 1,414		To reclassify benefit expense
		\$ 3,818		To reclassify benefit expense
3. Service Contracts (X) Gen Expense All Prgm	\$ 110,539	\$ (41,858)	\$ 151,116	To reclassify Guerra-Hazelton benefits
		\$ (41,858)		To reclassify non-federal reimbursable expenses
		\$ (2,697)		To reclassify billing fees
		\$ (10,090)	\$ 55,894	To reclassify settlement fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 11,812	\$ 9,775		To reclassify non-federal reimbursable expenses
		\$ 41,858	\$ 63,445	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 151,287	\$ 2,348		To correct audited cell total
		\$ (1,414)		To reclassify benefit expenses
		\$ (9,775)		To reclassify non-federal reimbursable expenses
		\$ (3,818)		To reclassify benefit expenses
		\$ (5,738)		To reclassify auditor fees
		\$ (104,958)	\$ 27,932	To reclassify capital housing pass-through
5. COG Expense (N) Service & Support Admin	\$ 1,405	\$ (1,405)	\$ -	To agree to audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 2,697		To reclassify billing fees
		\$ 280,200		To reclassify admin and auditor fees
		\$ 5,738		To reclassify auditor fees
		\$ (19,703)	\$ 268,932	To reclassify TCM match
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 3,108	\$ (3,108)	\$ -	To reclassify Fisher salary
Worksheet 4				
3. Service Contracts (D) Unasgn Children Program	\$ 14,225	\$ 1,689	\$ 15,914	To reclassify dietary expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 176,932	\$ 1,500	\$ 178,432	To reclassify salary expenses
1. Salaries (C) School Age	\$ 692,237	\$ 1,500		To reclassify salary expenses
		\$ 85	\$ 693,822	To reclassify salary expenses
1. Salaries (D) Unasgn Children Program	\$ 157,120	\$ 3,108		To reclassify Fisher salary
		\$ 33,125	\$ 193,353	To reclassify Guerra-Hazelton salary
2. Employee Benefits (A) Early Intervention	\$ 124,324	\$ (1,500)	\$ 122,824	To reclassify salary expenses
2. Employee Benefits (C) School Age	\$ 415,268	\$ (1,500)	\$ 413,768	To reclassify salary expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 118,082	\$ 7,532	\$ 125,614	To reclassify Guerra-Hazelton benefits
3. Service Contracts (C) School Age	\$ 23,892	\$ (1,689)	\$ 22,203	To reclassify dietary expenses
4. Other Expenses (C) School Age	\$ 26,321	\$ (85)		To reclassify salary expenses
		\$ 3,825	\$ 30,061	To reclassify direct expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8,661	\$ 8,661	To agree to audited COG workbook

Appendix B (page 3)
Ross County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 194,586	\$ (60,425)	\$ 134,161	To adjust MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 60,397	\$ 60,397	To adjust MAC salaries
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ 78,298	\$ 1,500	\$ 79,798	To reclassify salary expenses
4. Other Expenses (D) Unasgn Children Program	\$ 2,187	\$ (1,500)	\$ 687	To reclassify salary expenses
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 5,757		To reclassify psychology expenses
		\$ 400	\$ 6,157	To reclassify psychology expenses
13. No. of Individual Served (E) Facility Based Services	-	21		To record individuals served
		3	24	To record individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,944	\$ 232	\$ 42,176	To reclassify benefit expenses
3. Service Contracts (E) Facility Based Services		\$ 31,472	\$ 31,472	To reclassify transportation expenses
3. Service Contracts (F) Enclave		\$ 32,105	\$ 32,105	To reclassify transportation expenses
3. Service Contracts (G) Community Employment		\$ 53,105	\$ 53,105	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 258,664	\$ (232)	\$ 258,432	To reclassify benefit expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 590,347	\$ 1,500	\$ 591,847	To reclassify salary expense
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 278,371	\$ (1,500)	\$ 276,871	To reclassify salary expense
3. Service Contracts (N) Service & Support Admin. Costs	\$ 22,984	\$ (5,620)		To reclassify fees paid to COG
		\$ (5,757)		To reclassify psychology expenses
		\$ 37,620	\$ 49,227	To reclassify lease payments
5. COG Expenses (N) Service & Support Admin. Costs	\$ 7,962	\$ 7,988	\$ 15,950	To agree audited COG workbook
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 47,420	\$ 47,420	To reclassify Nickles salary
1. Salaries (H) Unasgn Adult Program	\$ 47,420	\$ (47,420)	\$ -	To reclassify Nickles salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 23,729	\$ 23,729	To reclassify Nickles benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 23,729	\$ (23,729)	\$ -	To reclassify Nickles benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 914,405	\$ (102,223)		To reclassify fees paid to COG
		\$ (31,472)		To reclassify transportation expense
		\$ (32,105)		To reclassify transportation expense
		\$ (53,105)		To reclassify transportation expense
		\$ (400)	\$ 695,100	To reclassify psychology expenses

Appendix B (page 4)
Ross County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Housing	\$ -	\$ 104,958	\$ 104,958	To reclassify capital housing pass-through
Plus: Transfers Out-General	\$ -	\$ 150,000	\$ 150,000	To record transfer out
Plus: Leases And Rentals	\$ 37,620	\$ (37,620)	\$ -	To reclassify lease payments
Plus: Purchases Greater Than \$5,000	\$ 424,610	\$ (3,825)	\$ 420,785	To reclassify direct expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 102,223		To reclassify fees paid to COG
		\$ 5,620	\$ 107,843	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For TCM	\$ 149,071	\$ 19,703	\$ 168,774	To reclassify TCM Match
Plus: Auditor Fees and Medicaid Admin Fees and MAC Fees	\$ 287,252	\$ (2,348)		To correct audited cell total
		\$ (280,200)	\$ 4,704	To reclassify admin and auditor fees
Less: Capital Costs	\$ (165,210)	\$ 3,519		To reconcile off depreciation expense
		\$ (999)		To reconcile off depreciation expense
		\$ 239		To reconcile off depreciation expense
		\$ (600)		To reconcile off depreciation expense
		\$ (180)		To reconcile off depreciation expense
		\$ (86)		To reconcile off depreciation expense
		\$ (6,094)		To reconcile off depreciation expense
		\$ (4,299)	\$ (173,710)	To reconcile off depreciation expense
Less: Settlement Fees	\$ -	\$ 10,090	\$ 10,090	To reclassify settlement fees
Total from 12/31 County Auditor's Report	\$ 9,479,147	\$ 150,000	\$ 9,629,147	To correct County Auditor total
Medicaid Administration Worksheet				
Line 6-10 Ancillary Costs	\$ -	\$ 8,425	\$ 8,425	To record ancillary costs



Dave Yost • Auditor of State

ROSS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ROSS 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
MAY 8, 2014