



Dave Yost • Auditor of State

WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditors' Report	1
Paid Claims - Recoverable Findings – 2010.....	8
Paid Claims - Recoverable Findings – 2011.....	9
Appendix A: Income and Expenditure Report Adjustments – 2010.....	14
Appendix B: Income and Expenditure Report Adjustments – 2011.....	17

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

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 Wood 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 and found the square footage reported was not the same. The County Board stated that the final 2009 square footage reflects the correct square footage usage by program in 2010 and 2011 with the exception of pre-school, school age, community residential (new respite home), facility based services and administration.

We reported variances in Appendix A (2010) and Appendix B (2011). In addition, we performed limited procedures in the new square footage reported under community residential.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied which rolls up to *Schedule B-1, Section A, Square Footage*.

We measured three rooms in the Respite Home building (new building in 2011); however, since the floor plan which rolls up to the County Board's 2011 summary did not have individual square footage listed for each room, we compared the total building square footage per the County Auditor's on-line property data to the County Board's 2011 summary.

We found no variance exceeding 10 percent.

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 the total square footage of the Respite Home floor plan to the County Board's 2011 summary (see procedure 2 above).

We found no variances exceeding 10 percent.

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 community residential program square footage from the 2011 summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

We found no variances.

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 and 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 Worksheet 7F, Physical Therapy was needed for 2011 as costs were reported in Column (X) General Expense and were not being assigned to column (E) Facility Based Services. We also determined that in 2011 the number of individuals served on Worksheet 7-B, Nursing and Worksheet 7-E, Occupational Therapy were incorrectly reported in column (E) Facility Based Services resulting in an incorrect allocation of unassigned and general expenses-all program costs.

The County Board provided the omitted and revised statistics as reported in Appendix B (2011).

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 no differences.

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 Attendance Calendar Year and Current Placement reports for the number of individuals served, 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 attendance reports for accuracy.

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

The County Board did not track Community Employment services and instead provided an estimate for the number of Community Employment units. The County Board has no supporting documentation for Community Employment service units provided in 2010 and 2011 as required under Ohio Admin. Code Section 5123:2-9-15 (E) and the Cost Report Guides. Therefore, without supporting documentation, corresponding costs reported on *Worksheet 10, Adult Program* in 2010 and 2011 could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a). See also procedure 5 in Revenue Cost Reporting and Reconciliation to the County Auditor Report Section for adjustment to offset expenses reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission).

We reported these variances 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 Adult Day Services 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 for Adult Day Services and Enclave 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* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names for both Adult Days Services and Enclave from the County Board's attendance sheets for 2010 and 15 each 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.

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.

We did not perform this procedure because the County Board did not track Community Employment services (see procedure 3 above).

Acuity Testing

1. DODD requested us to report variances if days of attendance 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 Calendar Year 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.

We found no variances in 2008.

We did not perform this procedure for 2009, 2010, and 2011 because the Days of Attendance by Acuity supplemental Cost Report worksheets were not prepared and sent to DODD until August 2013. However, we did perform testing of the Attendance Calendar Year acuity reports provided by the County Board (see procedure 3, Attendance – Statistics and procedure 2 below).

The County Board stated the supplemental acuity spreadsheets were not available at the beginning of the agreed upon procedures engagement because DODD didn't request them until August 2013 at which time the County Board prepared and sent them to DODD.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance Calendar Year reports to the Acuity Assessment Instrument for each individual for each respective year.

For the four years tested, we found five individuals where the acuity assessment instrument or equivalent document could not be located by the County Board and two individuals where the County Board did not document the date the assessment was performed.

For 2009, we also found 193 days of attendance and one facility based individual served that should be reclassified from acuity level B to A.

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 Quarterly Transportation Trip Summary reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's Quarterly Transportation Trip Summary 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 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 nine adult individuals and one child for April, October and December 2010 and for September and December 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 Expense Detail Reports to the amounts reported in *Schedule B-3*.

We found no differences or computational errors exceeding two percent on *Schedule B-3*; however, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and Appendix B (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) from the County Board's Service and Support Unit Detail by Date reports for 2010 and 2011 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 reports for accuracy.

We found no differences or computational errors for TCM or Other SSA Allowable units exceeding two percent. We did not perform this procedure for Unallowable SSA units (see procedure 3 below).

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 61 Other SSA Allowable units for both 2010 and 2011 from the Service and Support Unit Detail by Date 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 either sample.

3. DODD asked us to haphazardly select a sample of 60 Unallowable SSA units for both 2010 and 2011 from the County Board's SSA reports and determine 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). DODD requested that we report variances if the Unallowable SSA units tested had an error rate exceeding 10 percent.

We were unable to perform this procedure because the County Board stated that their Service Coordinators do not perform Unallowable SSA activities.

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 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* in 2010 and 2011 and we obtained the County Board's explanation that due to the expansion of waivers there are fewer non-Medicaid individuals.

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 did not perform this procedure because the County Board stated that it does not track or maintain General Time units.

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 Wood County Departmental Revenue Report for the County Board of Developmental Disabilities and Wood Lane Building Construction 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 Departmental Revenue reports 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 detail expense reports and other supporting documentation such as county tax settlement sheets.

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. DODD asked us to compare revenue entries on *Schedule C, Income Report* to the Council of Government (COG) prepared County Board Summary Workbooks for 2010 and 2011.

We did not perform this procedure because the County Board did not participate in a COG in 2010 or 2011.

5. We reviewed the County Board's Income Worksheet C Assignment 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 \$1,039,629 in 2010 and \$824,306 in 2011;
- IDEA Part B revenues in the amount of \$33,250 in 2010 and \$31,719 in 2011;
- School Lunch Program revenues in the amount of \$6,999 in 2010 and \$6,649 in 2011;
- Title XX revenues in the amount of \$66,844 in 2010 and \$90,737 in 2011; and
- Help Me Grow revenues in the amount of \$13,773 in 2010 and \$12,500 in 2011.

We also noted Pathways revenue in the amount of \$102,471 in 2010 and \$257,390 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

We found instances of non-compliance with these documentation requirements for 2010 and 2011 and selected an additional 50 claims across both years for review.

Recoverable Finding - 2010 Total Finding \$5,913.57

We determined the County Board was over reimbursed for one unit of Adult Day Support and Vocational Habilitation Combination - Daily unit – IO waiver (AXD) service, eight units of Adult Day Support and Vocational Habilitation Combination - 15 minute unit – IO waiver (AXF) service, one unit of Non-Medical Transportation - One-way trip - Eligible vehicle – IO waiver (ATB) service, 51 units of Adult Day Support and Vocational Habilitation Combination - 15 minute unit – Level 1 waiver (FXF) service, two units of Non-Medical Transportation – Mileage - Taxi/Livery/Bus – Level 1 waiver (FTT) service, and 292 units of Targeted Case Management – 15 minute unit (TCM) service.

We also noted AXF and FXF service units in 2010 in which each service had 40 units or greater; however, our review of the documentation found that units were billed in excess of actual service delivery time. We then selected a random sample of 30 recipient dates of service from those two billing codes in which over 40 units were reimbursed per day and determined the amount of overpayment.

The overpayments identified for 25 of 30 recipient dates of service from our statistical random sample were projected across the County Board's total subpopulation of paid recipient dates of service with over 40 units per day for the AXF and FXF services. This resulted in a projected overpayment of \$4,423 with a precision of plus or minus \$1,005 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to method used in Medicare audits), and a finding was made for \$3,588. This allows us to say that we are 95 percent certain that the subpopulation overpayment amount is at least \$3,588.

Service Code	Units	Review Results	Finding
AXD	1	Units billed in excess of actual service delivery	\$7.19
AXF	8	Units billed in excess of actual service delivery	\$13.04
ATB	1	Units billed in excess of actual service delivery	\$13.69
FXF	51	Units billed in excess of actual service delivery	\$61.28
FTT	2	No documentation to support paid service	\$42.81
TCM	292	Units billed in excess of actual service delivery	\$2,187.56
AXF, FXF	N/A	Projected overpayment for units billed in excess of actual service delivery	\$3,588.00
		Total	\$5,913.57

Recoverable Finding - 2011 Total Finding \$4,854.96

We determined the County Board was over reimbursed for 17 units of Supported Employment - Enclave - Daily unit – Level 1 waiver (FND) service, 14 units of Adult Day Support and Vocational

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).

Habilitation Combination - 15 minute unit – IO waiver (AXF) service, 48 units of Supported Employment - Enclave - 15 minute unit – IO waiver (ANF) service, three units of Non-Medical Transportation - One-way trip - Eligible vehicle – IO waiver (ATB) service, 81 units of Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF) service, 7 units of Non-Medical Transportation - One-way trip - Eligible vehicle – Level 1 waiver (FTB) service, one unit of Non-Medical Transportation – Mileage - Taxi/Livery/Bus – Level 1 waiver (FTT) service, and 231 units of TCM service in which there was a lack of supporting documentation.

We also noted AXF, FXF, and ANF service units in 2011 in which each service had 40 units or greater; however, our review of the documentation found units were billed in excess of actual service delivery time. We then selected a random sample of 30 recipient dates of service from those billing codes in which over 40 units were reimbursed per day and determined the amount of overpayment.

The overpayments identified for 24 of 30 recipient dates of service from our statistical random sample were projected across the County Board's total subpopulation of paid recipient dates of service with over 40 units per day for the three service codes. This resulted in a projected overpayment of \$3,684 with a precision of plus or minus \$1,447 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to method used in Medicare audits), and a finding was made for \$2,482. This allows us to say that we are 95 percent certain that the subpopulation overpayment amount is at least \$2,482.

Service Code	Units	Review Results	Finding
FND	17	Service code billed did not match actual service delivery	\$22.86
AXF	14	Units billed in excess of actual service delivery	\$22.60
ANF	48	Units billed in excess of actual service delivery	\$44.03
ATB	3	Units billed in excess of actual service delivery	\$37.16
FXF	81	Units billed in excess of actual service delivery	\$84.29
FTB	7	Units billed in excess of actual service delivery	\$90.46
FTT	1	Units billed in excess of actual service delivery	\$19.25
TCM	231	Units billed in excess of actual service delivery	\$2,052.31
AXF, FXF, ANF	N/A	Projected overpayment for units billed in excess of actual service delivery	\$2,482.00
		Total	\$4,854.96

- 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 Departmental Budget Reports for the County Board of Developmental Disabilities and Wood Lane Building Construction 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.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

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 Expense Detail Reports 2010 and 2011.

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

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs - By Program* and worksheets 2 through 10 of the COG prepared County Board Summary Workbooks for 2010 and 2011.

We did not perform this procedure because the County Board did not participate in a COG in 2010 or 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 Expense Detail 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 Expense Detail 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 40 disbursements from 2010 and 2011 from the County Board's Expense Detail 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 Report to the County Board's 2010 and 2011 Depreciation Reports 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 report 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 Reports.

We found no differences.

4. We scanned the County Board's Depreciation Report 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 a difference as reported in Appendix A (2010). We found no differences in 2011.

5. We haphazardly selected seven of the County Board's fixed assets which met the County Board's capitalization policy and were 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 in 2010. We found differences as reported in Appendix B (2011).

6. We haphazardly selected two disposed assets 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 (and 2011, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

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

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 County Board of Developmental Disabilities fund.

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 Developmental Budget Reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the State Report Payroll Sheets 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 Report Payroll Sheets.

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 staff position reports and organizational chart 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) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. DODD asked us to scan the County Board's Staff Assignment Listing 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 scanned the County Board's Staff Assignment Listing for 2010 and 2011 and compared 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.

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

We received a response from officials to exceptions noted above under Acuity Testing, procedure 1. We did not audit the response and, accordingly, we express no opinion on it.

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, flowing style.

Dave Yost
Auditor of State

May 20, 2014

cc: Melanie Stretchberry, Superintendent, Wood County Board of Developmental Disabilities
Steve Foster, Business Manager, Wood County Board of Developmental Disabilities
Joe Catalona, Board President, Wood County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
12. Pre-School (C) Child	2,143	133	2,276	To report square footage left off 2010 cost report
13. School Age (C) Child	12,296	765	13,061	To report square footage left off 2010 cost report
14. Facility Based Services (B) Adult	23,976	256	24,232	To report square footage left off 2010 cost report
23. Administration (D) General	4,212	608	4,820	To report square footage left off 2010 cost report
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	51	10		To revise individuals served
		(61)	-	To reclassify expenses to NFR because of lack of supporting statistics
4. Minute Units (C) Supported Emp. -Community Employment	23,296	(23,296)	-	To reclassify expenses to NFR because of lack of supporting statistics
Schedule B-3				
5. Facility-Based Services (G) One Way Trips- Fourth Quarter	9,265	10,820	20,085	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	3,012	(2,327)	685	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	2,923	(2,923)	-	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	2,685	(2,685)	-	To reclassify trips to agree to County Board summary
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	2,405	(676)	1,729	To reclassify trips to agree to County Board summary
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	2,209	(2,209)	-	To reclassify trips to agree to County Board summary
Worksheet 1				
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 17,952	\$ (797)		To adjust for disposal of vehicle.
		\$ (951)	\$ 16,204	To adjust for disposal of vehicle.
5. Movable Equipment (U) Transportation	\$ 202,760	\$ 41,664	\$ 244,424	To adjust for disposal of vehicle.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 6,288	\$ (445)		To adjust for disposal of vehicle.
		\$ 330	\$ 6,173	To adjust for negative depreciation.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,138,661	\$ 59,351	\$ 1,198,012	To reclassify employees based upon job duties.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 435,341	\$ 22,962	\$ 458,303	To reclassify employees based upon job duties.
4. Other Expenses (O) Non-Federal Reimbursable	\$ 20,894	\$ 150		To reclassify non-federal expense
		\$ 2,104		To reclassify non-federal expense
		\$ 1,660		To reclassify non-federal expense
		\$ 1,000		To reclassify non-federal expense
		\$ 303	\$ 26,111	To reclassify non-federal expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 116,310	\$ (150)		To reclassify non-federal expense
		\$ (1,000)		To reclassify non-federal expense
		\$ (2,104)		To reclassify non-federal expense
		\$ (1,660)	\$ 111,396	To reclassify non-federal expense
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 87,718	\$ 146,231	\$ 233,949	To report auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 115,678	\$ 99,118	\$ 214,796	To reclassify employees based upon job duties.
1. Salaries (F) Enclave	\$ 6,799	\$ 14,536	\$ 21,335	To reclassify employees based upon job duties.
1. Salaries (G) Community Employment	\$ 6,297	\$ 13,473	\$ 19,770	To reclassify employees based upon job duties.
2. Employee Benefits (E) Facility Based Services	\$ 44,227	\$ 37,895	\$ 82,122	To reclassify employees based upon job duties.
2. Employee Benefits (F) Enclave	\$ 2,600	\$ 5,557	\$ 8,157	To reclassify employees based upon job duties.
2. Employee Benefits (G) Community Employment	\$ 2,408	\$ 5,151	\$ 7,559	To reclassify employees based upon job duties.

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (cont.)				
4. Other Expenses (K) Co. Operated ICF/MR	\$ 10,731	\$ (1,320)	\$ 9,411	To reclassify direct expense not above first line supervision
4. Other Expenses (L) Community Residential	\$ 10,753	\$ (1,320)	\$ 9,433	To reclassify direct expense not above first line supervision
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 123,182	\$ 2,380	\$ 125,562	To match cost report to General Ledger
4. Other Expenses (U) Transportation	\$ 13,390	\$ 12,351	\$ 25,741	To match General Ledger amount
4. Other Expenses (V) Admin	\$ 28,701	\$ (9,790)	\$ 18,911	To match General Ledger amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 104,690	\$ (5,363)	\$ 99,327	To match General Ledger amount
Worksheet 4				
1. Salaries (X) Gen Expense All Prgm.	\$ 109,665	\$ 213	\$ 109,878	To reclassify employees based upon job duties.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,928	\$ 81	\$ 42,009	To reclassify employees based upon job duties.
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 280,034	\$ 9,959	\$ 289,993	To reclassify Medicaid Services employees
1. Salaries (B) Pre-School	\$ 21,311	\$ 1,540	\$ 22,851	To reclassify Medicaid Services employees
1. Salaries (C) School Age	\$ 428,327	\$ 15,503	\$ 443,830	To reclassify Medicaid Services employees
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,172,549	\$ (7,707)	\$ 3,164,842	To reclassify employees based upon job duties.
1. Salaries (L) Community Residential	\$ 3,794,235	\$ (7,723)	\$ 3,786,512	To reclassify employees based upon job duties.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 15,430	\$ 15,430	To reclassify employees based upon job duties.
2. Employee Benefits (A) Early Intervention	\$ 107,312	\$ 3,807	\$ 111,119	To reclassify Medicaid Services employees
2. Employee Benefits (B) Pre-School	\$ 8,175	\$ 589	\$ 8,764	To reclassify Medicaid Services employees
2. Employee Benefits (C) School Age	\$ 164,041	\$ 5,927	\$ 169,968	To reclassify Medicaid Services employees
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,091,619	\$ (2,940)	\$ 1,088,679	To reclassify employees based upon job duties.
		\$ 15,432	\$ 1,104,111	To reclassify benefits
2. Employee Benefits (L) Community Residential	\$ 1,314,974	\$ (2,946)	\$ 1,312,028	To reclassify employees based upon job duties.
		\$ 15,462	\$ 1,327,490	To reclassify benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,886	\$ 5,886	To reclassify employees based upon job duties.
4. Other Expenses (D) Unasgn Children Program	\$ 47,067	\$ 2,442	\$ 49,509	To match General Ledger
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 819,922	\$ 1,320	\$ 821,242	To reclassify direct expense not above first line supervision
		\$ 1,219	\$ 822,461	To match General Ledger
		\$ (15,432)	\$ 807,029	To reclassify benefits
4. Other Expenses (L) Community Residential	\$ 291,861	\$ (5,108)	\$ 286,753	To reclassify costs to correspond to Schedule B-3.
		\$ 1,320	\$ 288,073	To reclassify direct expense not above first line supervision
		\$ 1,223	\$ 289,296	To match General Ledger
		\$ (15,462)	\$ 273,834	To reclassify benefits
Worksheet 8				
4. Other Expenses (A) Early Intervention	\$ 12,256	\$ (7,027)	\$ 5,229	To reclassify costs to correspond to Schedule B-3.
4. Other Expenses (B) Pre-School	\$ -	\$ 7,027	\$ 7,027	To reclassify costs to correspond to Schedule B-3.
4. Other Expenses (G) Community Employment	\$ -	\$ 5,108	\$ 5,108	To reclassify costs to correspond to Schedule B-3.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 176,062	\$ (6,979)	\$ 169,083	To match General Ledger
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 828,675	\$ (59,351)	\$ 769,324	To reclassify employees based upon job duties.
		\$ (72,483)	\$ 696,841	To reclassify Medicaid Services employees
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 316,825	\$ (22,692)	\$ 294,133	To reclassify employees based upon job duties.
		\$ (27,712)	\$ 266,421	To reclassify Medicaid Services employees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 33,969	\$ (303)	\$ 33,666	To reclassify to NFR

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,814,347	\$ (105,069)		To reclassify employees based upon job duties.
		\$ 35,934	\$ 2,745,212	To reclassify Medicaid Services employees
1. Salaries (F) Enclave	\$ 244,847	\$ (11,557)		To reclassify employees based upon job duties.
		\$ 9,548	\$ 242,838	To reclassify Medicaid Services employees
1. Salaries (G) Community Employment	\$ 226,953	\$ (10,714)		To reclassify employees based upon job duties.
		\$ (216,239)	\$ -	To reclassify expenses to NFR because of lack of supporting statistics
2. Employee Benefits (E) Facility Based Services	\$ 1,076,000	\$ (40,171)		To reclassify employees based upon job duties.
		\$ 13,738	\$ 1,049,567	To reclassify Medicaid Services employees
2. Employee Benefits (F) Enclave	\$ 93,612	\$ (4,419)		To reclassify employees based upon job duties.
		\$ 3,650	\$ 92,843	To reclassify Medicaid Services employees
2. Employee Benefits (G) Community Employment	\$ 86,770	\$ (4,096)		To reclassify employees based upon job duties.
		\$ (82,674)	\$ -	To reclassify expenses to NFR because of lack of supporting statistics
3. Service Contracts (H) Unasgn Adult Program	\$ 133,664.00	\$ (7,542.25)		To reclassify RSC expense
		\$ (27,355.48)		To reclassify RSC expense
		\$ (59,564.00)		To subtract allocated portion of enclave based and move to column F
		\$ (39,202.00)	\$ 0.27	To reclassify expenses to NFR because of lack of supporting statistics
4. Other Expenses (E) Facility Based Services	\$ 11,179	\$ 224,943	\$ 236,122	To subtract allocated portion of facility based and move to column E
4. Other Expenses (F) Enclave	\$ -	\$ 207		To subtract allocated portion of enclave based and move to column F
		\$ 59,564	\$ 59,771	To subtract allocated portion of enclave based and move to column F
4. Other Expenses (G) Community Employment	\$ -	\$ 7,542		To reclassify RSC expense and offset
		\$ 27,355		To reclassify RSC expense
		\$ 6,062	\$ 40,959	To reclassify RSC expense
4. Other Expenses (H) Unasgn Adult Program	\$ 228,697.00	\$ (6,062.00)		To reclassify RSC expense
		\$ 2,515.00		To match General Ledger
		\$ (224,943.00)		To subtract allocated portion of facility based and move to column E
		\$ (207.00)	\$ -	To subtract allocated portion of enclave based and move to column F
4. Other Expenses (O) Non-Federal Reimbursable	\$ 125	\$ 216,239		To reclassify expenses to NFR because of lack of supporting statistics
		\$ 82,674		To reclassify expenses to NFR because of lack of supporting statistics
		\$ 39,202	\$ 338,240	To reclassify expenses to NFR because of lack of supporting statistics
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (813,647)	\$ 951		To adjust for disposal of vehicle.
		\$ (330)		To adjust for negative depreciation.
		\$ (40,422)		To adjust for the unreported net loss on disposals
		\$ (1)	\$ (853,449)	To adjust to agree to the beginning Worksheet 1 total
Less: County Auditor/Treasurer Fees	\$ -	\$ (146,231)	\$ (146,231)	To reconcile off auditor/treasurer fees
A1 Adult				
10. Community Employment	\$ -	\$ 7,542		To offset RSC expense
		\$ 27,355		To offset RSC expense
		\$ 6,062	\$ 40,959	To offset RSC expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 2,912	\$ 2,912	To reclassify adaptive equipment expense to Sch A
Schedule B-1, Section A				
13. School Age (C) Child	14,439	998	15,437	To report square footage left off 2011 cost report
14. Facility Based Services (B) Adult	23,976	256	24,232	To report square footage left off 2011 cost report
23. Administration (D) General	4,268	608	4,876	To report square footage left off 2011 cost report
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	71	(71)	-	To reclassify expenses to NFR because of lack of supporting statistics
4. Minute Units (C) Supported Emp. -Community Employment	23,296	(23,296)	-	To reclassify expenses to NFR because of lack of supporting statistics
Schedule B-3				
5. Facility-Based Services (G) One Way Trips- Fourth Quarter	9,767	10,142	19,909	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	3,000	(2,385)	615	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	3,000	(3,000)	-	To reclassify trips to agree to County Board summary
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	3,000	(3,000)	-	To reclassify trips to agree to County Board summary
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,967	(1,757)	210	To reclassify trips to agree to County Board summary
7. Supported Emp. -Comm Emp. (H) Cost of Bus Tokens, Cabs - Fourth Quarter	\$ 1,146	\$ 23,822	\$ 24,968	To reclassify RSC transportation expenses
Worksheet 1				
5. Moveable Equipment (L) Community Residential	\$ 18,308	\$ 3,100		To adjust for the gain on a vehicle which was not disposed of
		\$ 180	\$ 21,588	To adjust for miscalculated depreciation
5. Movable Equipment (U) Transportation	\$ 350,445	\$ (6,271)	\$ 344,174	To adjust for the gain on disposal of assets.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,097,726	\$ 58,864	\$ 1,156,590	To reclassify employees based upon job duties.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 468,411	\$ 25,118	\$ 493,529	To reclassify employees based upon job duties.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 29,773	\$ (325)	\$ 29,448	To reclassify NFR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 39,852	\$ 325		To reclassify NFR expenses
		\$ 97		To reclassify NFR expenses
		\$ 572		To reclassify NFR expenses
		\$ 160		To reclassify NFR expenses
		\$ 1,111		To reclassify NFR expenses
		\$ 500	\$ 42,617	To reclassify NFR expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 108,251	\$ (97)		To reclassify NFR expenses
		\$ (572)		To reclassify NFR expenses
		\$ (1,111)		To reclassify NFR expenses
		\$ (160)		To reclassify NFR expenses
		\$ (500)	\$ 105,811	To reclassify NFR expenses
10 Unallowable Fees (O) Non-Federal Reimbursable				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
4. Other Expenses (M) Family Support Services	\$ 933	\$ (933)	\$ -	To reclassify SSA program supervision expense
4. Other Expenses (N) Service & Support Admin	\$ -	\$ 933	\$ 933	To reclassify SSA program supervision expense
Worksheet 3				
4. Other Expenses (L) Community Residential	\$ 192,077	\$ (7,450)	\$ 184,627	To match the cost report to General Ledger amount
4. Other Expenses (X) Gen Expense All Prgm.	\$ 106,376	\$ (2,996)	\$ 103,380	To match the General Ledger amount
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 324,655	\$ 14,001	\$ 338,656	To reclassify Medicaid Services employees
1. Salaries (C) School Age	\$ 397,436	\$ 3,795	\$ 401,231	To reclassify Medicaid Services employees
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,262,784	\$ (7,947)	\$ 3,254,837	To reclassify employees based upon job duties.
1. Salaries (L) Community Residential	\$ 3,666,329	\$ (7,563)	\$ 3,658,766	To reclassify employees based upon job duties.
1. Salaries (O) Non-Federal Reimbursable	\$ 45,404	\$ 15,510	\$ 60,914	To reclassify employees based upon job duties.
2. Employee Benefits (A) Early Intervention	\$ 138,795	\$ 5,353	\$ 144,148	To reclassify Medicaid Services employees
2. Employee Benefits (C) School Age	\$ 169,843	\$ 1,451	\$ 171,294	To reclassify Medicaid Services employees
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,136,063	\$ (3,058)	\$ 1,133,005	To reclassify employees based upon job duties.
2. Employee Benefits (L) Community Residential	\$ 1,269,307	\$ (2,903)	\$ 1,266,404	To reclassify employees based upon job duties.
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 19,374	\$ 5,962	\$ 25,336	To reclassify employees based upon job duties.
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 821,460	\$ 505	\$ 821,965	To match cost report to General Ledger
4. Other Expenses (L) Community Residential	\$ 283,531	\$ (4,773)		To reclassify costs to correspond to Schedule B-3.
		\$ 481	\$ 279,239	To match cost report to General Ledger
Worksheet 7B				
13. No. of Individuals Served (E) Facility Based Services	599	(196)	403	To correct professional services individual served
Worksheet 7E				
13. No. of Individuals Served (E) Facility Based Services	599	(196)	403	To correct professional services individual served
Worksheet 7F				
13. No. of Individuals Served (E) Facility Based Services	-	403	403	To correct professional services individual served
Worksheet 8				
4. Other Expenses (G) Community Employment	\$ -	\$ 4,773		To reclassify costs to correspond to Schedule B-3.
		\$ 23,822	\$ 28,595	To reclassify RSC transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 224,347	\$ (12,500)	\$ 211,847	To march cost report to General Ledger
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 794,762	\$ (58,864)		To reclassify employees based upon job duties.
		\$ (80,078)	\$ 655,820	To reclassify Medicaid Services employees
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 339,133	\$ (25,118)		To reclassify employees based upon job duties.
		\$ (34,170)	\$ 279,845	To reclassify Medicaid Services employees
4. Other Expenses (N) Service & Support Admin. Costs	\$ 32,016	\$ (2,912)	\$ 29,104	To reclassify adaptive equipment expense to Sch A

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,647,150	\$ 52,731	\$ 2,699,881	To reclassify Medicaid Services employees
1. Salaries (F) Enclave	\$ 232,913	\$ 9,552	\$ 242,465	To reclassify Medicaid Services employees
1. Salaries (G) Community Employment	\$ 215,885	\$ (215,885)	\$ -	To reclassify expenses to NFR because of lack of supporting statistics
2. Employee Benefits (G) Community Employment	\$ 92,120	\$ (92,120)	\$ -	To reclassify expenses to NFR because of lack of supporting statistics
2. Employee Benefits (E) Facility Based Services	\$ 1,129,565	\$ 22,501	\$ 1,152,066	To reclassify Medicaid Services employees
2. Employee Benefits (F) Facility Based Services	\$ 99,386	\$ 4,076	\$ 103,462	To reclassify Medicaid Services employees
3. Service Contracts (H) Unasgn Adult Program	\$ 96,250	\$ (208)		To match cost report to General Ledger
		\$ (18,325)		To reclassify RSC expenses
		\$ (27,896)		To subtract allocated portion of facility based and move to column F
		\$ (49,821)	\$ -	To reclassify expenses to NFR because of lack of supporting statistics
4. Other Expenses (E) Facility Based Services	\$ 15,448	\$ 282,787	\$ 298,235	To subtract allocated portion of facility based and move to column F
4. Other Expenses (F) Enclave Services	\$ -	\$ 23,328		To subtract allocated portion of facility based and move to column F
4. Other Expenses (G) Community Employment	\$ -	\$ 18,325	\$ 18,325	To reclassify RSC expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 329,737	\$ 200		To reclassify transportation expense
		\$ (23,822)		To reclassify RSC transportation expenses
		\$ (282,787)		To subtract allocated portion of facility based and move to column E
		\$ (23,328)	\$ -	To subtract allocated portion of facility based and move to column F
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 215,885		To reclassify expenses to NFR because of lack of supporting statistics
		\$ 92,120		To reclassify expenses to NFR because of lack of supporting statistics
		\$ 49,821	\$ 357,826	To reclassify expenses to NFR because of lack of supporting statistics
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Capital Costs	\$ (1,003,765)	\$ 4,315		Adjustment to reconcile with worksheet 1
		\$ 3,171		To adjust for the net gain on the disposal of assets
		\$ (180)	\$ (996,459)	To adjust for miscalculated depreciation
Total from 12/31 County Auditor's Report	\$ 34,386,503	\$ 5,680	\$ 34,392,183	To match County Auditor expense report
A1 Adult				
10. Community Employment	\$ -	\$ 18,325	\$ 18,325	To offset RSC expenses
19 Transportation	\$ -	\$ 23,822	\$ 23,822	To offset RSC expenses

This page intentionally left blank.



Dave Yost • Auditor of State

WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WOOD 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