



Dave Yost • Auditor of State

MONROE 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, 8th 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 Monroe County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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.

Statistics – Square Footage

1. DODD requested that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent; however, the County Board stated that the final 2010 square footage reflects the correct square footage usage by program in 2011 and 2012 with the exception of service and support administration and pre-school in 2012.

We reported variances in Appendix A (2011) and Appendix B (2012). In addition, we performed limited procedures below in the two areas where the square footage changed in 2012. We also noted that square footage should be allocated for adult nursing and we obtained the County Board's input on allocating this square footage.

Statistics – Square Footage (Continued)

2. DODD requested that we 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*.

For 2012, we measured three rooms and compared the square footage to the County Board's floor plans.

We found no variances for rooms that were measured exceeding 10 percent.

3. DODD requested that we 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*.

For 2012, we compared each room on the floor plans of the School and Administration building to the County Board's summary.

We found no variances exceeding 10 percent.

4. DODD requested that we 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 did not perform this procedure. The County Board provided information on changed usage of space noted in procedure 1 above in the planning questionnaire.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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.

For 2012, we obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure.

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 found no unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2010 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 2011 and, if the hours are the same, to do no additional procedures.

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

We found no differences.

Statistics – Attendance (Continued)

3. DODD requested that we 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 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance, and with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, on

Schedule B-1, Section B, Attendance Statistics and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences exceeding two percent.

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

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

The 2011 number of reported individuals served for Adult Day Services 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 that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Day Services Attendance Summary By Consumer, Location, Acuity, and Month reports to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five Adult Day Service individuals for two months each in 2012 from the County Board's monthly attendance log to *Schedule B-1*.

We reported variances in Appendix B (2012).

We compared each acuity level on the 2012 Day Services Attendance Summary By Consumer, Location, Acuity, and Month reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional three individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

Statistics – Attendance (Continued)

For 2012, we found 16 Adult Day Services attendance days should be reclassified from acuity level A to B. We reported this acuity variance in Appendix B (2012).

Based on differences in attendance days and acuity noted above, we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance log or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days or at the correct acuity level. We found no overpayments.

7. DODD requested that we 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 or if any units did not meet the service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05.

We did not perform this procedure as the County Board does not have a Community Employment program.

Acuity Testing

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

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

We found no variances for 2008, 2009 or 2010.

For 2011, we found the following acuity variances:

- 366 Adult Day Services attendance days should be removed from acuity level A-1;
 - 366 Adult Day Services attendance days should be added to acuity level A;
 - 80 Enclave attendance days should be removed from acuity level A-1; and
 - 724 Enclave attendance days should be removed from acuity level A.
2. We compared two individuals from each acuity level on the County Board's 2008 attendance acuity reports, 2009 and 2010 Attendance By Acuity reports and 2011 Day Services Attendance Summary By Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument for each individual for each respective year.

For 2008, we found 102 Adult Day Service attendance days should be reclassified from acuity level A-1 to A.

For 2009, we found 217 Adult Day Service attendance days should be reclassified from acuity level A-1 to A.

We found no acuity variances for 2010 or 2011.

For the four years tested, we found three instances where the acuity assessment instrument or equivalent document could not be located by the County Board.

We reported the differences from both procedures on revised Days of Attendance by Acuity supplemental worksheet for 2009 and 2011 and submitted to DODD.

Statistics – Transportation

1. DODD requested that we 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 Units Delivered Transportation By Service, Month, and Age Group report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Units Delivered Transportation By Service, Month, and Age Group report for accuracy.

We found no differences in 2011. For 2012, we found differences as reported in Appendix B.

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 four adults and one child for one month of 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested that we 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*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's detailed expenditure report for any of these costs not identified. We found no unreported costs of bus tokens/cabs.

We found that per mile transportation services for 2012 were included in the one-way trips reported on *Schedule B-3*. We obtained miles and authorized costs from the County Board for these transports and we calculated the corresponding number of one-way trips included in the statistics reported on *Schedule B-3*.

We reported differences in number of trips and costs in Appendix B (2012).

We also determined the County Board incorrectly billed the per trip service code instead of the per mile service code in 2012 which resulted in an overpayment. See the Paid Claims Testing section.

Statistics – Service and Support Administration (SSA)

1. DODD requested that we 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 and SSA Unallowable) from the County Board's Units Delivered Targeted Case Management By Service, Month, and Age Group reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

Statistics – Service and Support Administration (Continued)

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

We judgmentally selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent for 2011 or 2012.

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

We haphazardly selected a sample of 29 Unallowable SSA service units for 2011 and 60 Unallowable SSA service units for 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent for 2011. For 2012, the units found to be in error exceeded 10 percent and we reported these differences in Appendix B.

4. DODD requested that we 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 for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Unallowable SSA units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that the SSA received additional training and began documenting case notes more accurately.

The final 2012 TCM, Other SSA Allowable and Unallowable SSA units increased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that it had an increase in the number of clients served, additional consumers were on waivers, it started serving student consumers, and an additional SSA was hired.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked 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 it did not track general time units in 2011 or 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue History for the General Operating (120), Community MR (142), Q-10 Capital Improvements (144) and MEORC (354) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds. Receipts in the county auditor's reports exceeded the County Board receipts by \$61,375 for 2011 and \$363,259 for 2012. We determined the differences were due to the County Board not including funds 144 or 354 on the Cost Reports. We reported these adjustments in Appendix A (2011) and Appendix B (2012) and, with these adjustments, the County Board receipts reconciled within 1/4 percent.

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 revenue reports and other supporting documentation.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's cost report breakdown 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 \$3,465 in 2011 and \$4,558 in 2012;
- IDEA Part B revenues in the amount of \$32,432 in 2011 and \$19,825 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$3,573 in 2011 and \$1,945 in 2012;
- School Lunch Program revenues in the amount of \$5,784 in 2011 and \$4,736 in 2012; and
- Title XX revenues in the amount of \$9,551 in 2011 and \$10,669 in 2012.

Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123:2-9-18(H) (1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - 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;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; 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.

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). We applied the service documentation rules in effect at the time of service delivery. For selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and/or 2012 in the following service codes: Supported Employment - Enclave - 15 minute unit (ANF/FNF); Supported Employment - Enclave - Daily unit (AND/FND); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF); and Non-Medical Transportation - One Way Trip (ATB/FTB). In addition, the County Board, the provider of record, did not document any compiled Enclave statistics. The services were rendered free of charge by an external organization that is not an eligible provider; therefore, these services were not reimbursable under Ohio Admin. Code § 5160:1-02(A)(7) which states, "The service is rendered by an eligible provider..." The County Board stated that the Enclave services were billed in error.

We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a noninstitutional community setting".

We also found the County Board was reimbursed for vehicles only eligible for per mile transportation under the Non-Medical Transportation - One Way Trip - Eligible Vehicle (FTB) service code 2012 (see also Statistics - Transportation, procedure 3). There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

Paid Paid Claims Testing (Continued)

Recoverable Finding - 2011 Finding \$7,117.78

Service Code	Units	Review Results	Findings
AND	29	Units billed for services not delivered by the Board	\$962.22
ATB	2	Billed but no service was actually provided	\$24.03
ANF	583	Units billed for services not delivered by the Board	\$804.54
FND	97	Units billed for services not delivered by the Board	\$2,064.90
FNF	3,612	Units billed for services not delivered by the Board	\$3,258.06
FXF	4	Billed but no service was actually provided	\$4.03
		Total	\$7,117.78

Recoverable Finding - 2012 Finding \$4,402.07

Service Code	Units	Review Results	Findings
FTB	220	Billed per trip required to be billed per mile	\$1,043.14
FND	4	Units billed for services not provided by the Board	\$84.40
FNF	3,692	Units billed for services not provided by the Board	\$3,245.00
TCM	3	Individual resided in an ICF on the date of service	\$29.53
		Total	\$4,402.07

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

- DODD requested that we 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 final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

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

We did not perform this procedure as the County Board was not reimbursed for any of the services on *Schedule A*.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation History report for the General Operating (120), Community MR (142), Q-10 Capital Improvements (144) and MEORC (354) funds.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds. Disbursements in the county auditor's reports exceeded the County Board disbursements by \$30,308 for 2011 and by \$34,103 for 2012. We determined the difference in 2011 was due to the County Board not including a portion of employee benefits on the Cost Report and the difference in 2012 was due to the County Board not including fund 354 on the Cost Report. We reported these adjustments in Appendix A (2011) and Appendix B (2012) and with these adjustments, the Cost Reports reconciled within 1/4 percent.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's 2011 and 2012 detailed expenditure reports and other supporting documentation.

We did not perform this procedure since the Cost Reports now reconciled within limits.

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 detailed expenditure report.

We found a difference for 2011 as reported in Appendix A. For 2012, we found no differences exceeding \$100 on any worksheet.

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

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

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 2011 and 2012 detailed expenditure 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 Adult Program 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.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold of \$5,000 and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's 2011 and 2012 detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's 2011 and 2012 detailed expense 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 (2011) and Appendix B (2012) 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 as a result of applying this procedure.

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

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

We found no differences exceeding \$100; however, we found the County Board did not correctly reconcile off depreciation entries on the *Reconciliation to County Auditor Worksheet*. After completing remaining procedures, we ensured that the *Reconciliation to County Auditor Worksheet* reflected updated *Worksheet 1* entries

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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.

Property, Depreciation, and Asset Verification Testing (Continued)

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which met the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 and determined 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 2011. For 2012, we found differences as reported in Appendix B.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure for 2011 because the County Board stated it had no disposed capital assets in that year. We scanned the County Board's revenue report and found no proceeds from the sale or exchange of fixed assets.

We haphazardly selected one disposed asset from the County Board's 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and the gain applicable to 2012 for the disposed item.

We found difference as reported in Appendix B (2012) and selected the three remaining disposed assets for testing. The County Board disposed of three buses in 2012 but was unable to provide us with historical data relating to cost or salvage value for these assets; therefore, we treated the proceeds from the disposal as gains. We reported these differences in Appendix B (2012).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Appropriation History report for the General Operating (120), Community MR (142), Q-10 Capital Improvements (144) and MEORC (354) funds.

The variance was greater than two percent for 2011. We determined this was the result of a portion of County Board employee benefits not being included on the Cost Report as identified in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section. With those adjustments, the total salaries and benefits are within two percent of the county auditor's report totals for these funds.

For 2012, the variance was less than two percent.

Payroll Testing (Continued)

2. DODD asked us to compare the County Board's detailed payroll disbursements 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 Payroll and Benefit Allocation reports.

We found no differences exceeding \$100 on any worksheet for either year.

3. DODD asked us to select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 11 employees and compared the County Board's organizational chart, payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent in 2011, we performed procedure 4.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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 exceeded 10 percent.

We scanned the County Board's Payroll and Benefits Allocation report for 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 no differences. We did not perform this procedure in 2012 as the errors in procedure 3 did not exceed 10 percent.

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 did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked us to compare Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We did not perform this procedure as the County Board did not participate in MAC.

Medicaid Administrative Claiming (MAC) (Continued)

4. DODD asked us to select RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD asked us to determine 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 2011 and 2012.

We did not perform this procedure as the County Board did not participate in MAC.

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

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

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



Dave Yost
Auditor of State

June 3, 2015

Appendix A
Monroe County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported</u>	<u>Correction</u>	<u>Corrected</u>	<u>Explanation of Correction</u>
Schedule A				
23. Homemaker/Personal Care (L) Community	\$ 10,707	\$ 20	\$ 10,727	To match COG workbook
Schedule B-1, Section A				
1. Building Services (B) Adult	1,137	(429)		708 To match final 2010 square footage
1. Building Services (C) Child	-	509		509 To match final 2010 square footage
2. Dietary Services (C) Child	599	(80)		519 To match final 2010 square footage
4. Nursing Services (B) Adult	-	80		80 To reclassify adult nursing square footage
4. Nursing Services (C) Child	134	(80)		54 To reclassify adult nursing square footage
12 Pre-School (C) Child	2,365	98		2,463 To match final 2010 square footage
13. School Age (C) Child	3,881	(217)		3,664 To match final 2010 square footage
14. Facility Based Services (B) Adult	4,679	1,341		6,020 To match final 2010 square footage
22. Program Supervision (B) Adult	346	(346)		- To match final 2010 square footage
23. Administration (D) General	1,373	30		1,403 To match final 2010 square footage
25. Non-Reimbursable (C) Child	888	(708)		180 To match final 2010 square footage
Worksheet 1				
3. Buildings/Improve. (H) Unasgn Adult Programs	\$ 7,486	\$ (2,700)		To correct depreciation for workshop roof
		\$ 387		To record depreciation for boiler
		\$ 963	\$ 6,136	To record depreciation for workshop foundation repair
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 650	\$ (65)	\$ 585	To correct depreciation for parking lot lights
5. Movable Equipment (U) Transportation	\$ -	\$ 4,525	\$ 4,525	To record depreciation for passenger van
6. Capital Leases (U) Transportation	\$ 24,960	\$ (24,960)		To reclassify capital lease payment
		\$ 15,725	\$ 15,725	To record depreciation for capital bus lease
6. Capital Leases (X) Gen Expense All Prgm.	\$ -	\$ 1,735	\$ 1,735	To record depreciation for capital copier lease
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 6	\$ 6	To match COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 119	\$ (87)	\$ 32	To match COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 26	\$ (20)	\$ 6	To match COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 31,440	\$ 4,446	\$ 35,886	To add STRS benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 41,939	\$ (1,928)		To reclassify capital lease payments
		\$ (6,894)		To reclassify unallowable contingent billing fees
		\$ (1,277)		To reclassify pre-school program expenses
		\$ (1,000)		To reclassify Special Olympics expense
		\$ (689)	\$ 30,151	To reclassify fees paid to COG
5. COG Expense (E) Facility Based Services	\$ -	\$ 34	\$ 34	To match COG workbook
5. COG Expense (F) Enclave	\$ -	\$ 14	\$ 14	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 219	\$ 219	To match COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,392	\$ (154)	\$ 1,238	To match COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,976	\$ 5,228	\$ 8,204	To match COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 31,380	\$ 6,894	\$ 38,274	To reclassify unallowable contingent billing fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 2,417	\$ (2,417)		- To reclassify Secretary salary
1. Salaries (E) Facility Based Services	\$ 48,113	\$ (14,503)		To reclassify Secretary salary
		\$ (33,610)		- To reclassify Workshop/Transportation Director salary
1. Salaries (U) Transportation	\$ 29,658	\$ (7,251)		To reclassify Secretary salary
		\$ (22,407)		- To reclassify Workshop/Transportation Director salary

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

	<u>Reported</u>	<u>Correction</u>	<u>Corrected</u>	<u>Explanation of Correction</u>
Worksheet 2A (Continued)				
2. Employee Benefits (D) Unasgn Children Program	\$ 752	\$ 106		To add STRS benefits
		\$ (858)	\$	- To reclassify Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 14,964	\$ 2,115		To add STRS benefits
		\$ (5,148)		To reclassify Secretary benefits
		\$ (11,931)	\$	- To reclassify Workshop/Transportation Director benefits
2. Employee Benefits (U) Transportation	\$ 9,224	\$ 1,304		To add STRS benefits
		\$ (2,574)		To reclassify Secretary benefits
		\$ (7,954)	\$	- To reclassify Workshop/Transportation Director benefits
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 3,941	\$ 557	\$ 4,498	To add STRS benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,772	\$ (24,519)		To reclassify facility based program expenses
		\$ (2,732)	\$ 50,521	To reclassify family support expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 5	\$ 5	To match COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 32	\$ (4)	\$ 28	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 7	\$ (1)	\$ 6	To match COG workbook
Worksheet 4				
2. Employee Benefits (B) Pre-School	\$ 1,873	\$ 264	\$ 2,137	To add STRS benefits
2. Employee Benefits (C) School Age	\$ 1,873	\$ 264	\$ 2,137	To add STRS benefits
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 14,461	\$ 2,417	\$ 16,878	To reclassify Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 6,579	\$ 931	\$ 7,510	To add STRS benefits
2. Employee Benefits (B) Pre-School	\$ 20,305	\$ 2,871	\$ 23,176	To add STRS benefits
2. Employee Benefits (C) School Age	\$ 32,985	\$ 4,664	\$ 37,649	To add STRS benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 4,497	\$ 636		To add STRS benefits
		\$ 858	\$ 5,991	To reclassify Secretary benefits
4. Other Expenses (B) Pre-School	\$ -	\$ 1,277		To reclassify pre-school program expenses
		\$ 476	\$ 1,753	To reclassify pre-school program expenses
4. Other Expenses (C) School Age	\$ 14,457	\$ 476	\$ 14,933	To reclassify school age program expenses
4. Other Expenses (M) Family Support Services	\$ 3,046	\$ 2,732	\$ 5,778	To reclassify family support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 991	\$ 991	To match COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,131	\$ (1,131)	\$ -	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,131	\$ 1,131	To match COG workbook
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 4,010	\$ 567	\$ 4,577	To add STRS benefits
2. Employee Benefits (E) Facility Based Services	\$ 6,014	\$ 851	\$ 6,865	To add STRS benefits
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 99,336	\$ 7,251		To reclassify Secretary salary
		\$ 22,407	\$ 128,994	To reclassify
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 30,894	\$ 4,368		To add STRS benefits
		\$ 2,574		To reclassify Secretary benefits
		\$ 7,954	\$ 45,790	To reclassify
4. Other Expenses (X) Gen Expense All Prgm.	\$ 111,438	\$ (24,960)		To match detailed expense report
		\$ (2,988)	\$ 83,490	To reclassify facility based program expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 66	\$ 66	To match COG workbook
5. COG Costs (F) Enclave	\$ -	\$ 27	\$ 27	To match COG workbook
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin.	\$ 12,638	\$ 1,787	\$ 14,425	To add STRS benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,250	\$ 340	\$ 5,590	To match COG workbook

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

	<u>Reported</u>		<u>Correction</u>		<u>Corrected</u>	<u>Explanation of Correction</u>
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 170,924	\$	14,503	\$	219,037	To reclassify Secretary salary
			33,610			To reclassify Workshop/Transportation Director salary
2. Employee Benefits (E) Facility Based Services	\$ 53,158	\$	7,516			To add STRS benefits
			5,148			To reclassify Secretary benefits
			11,931	\$	77,753	To reclassify Workshop/Transportation Director benefits
4. Other Expenses (E) Facility Based Services	\$ 2,935	\$	24,519			To reclassify facility based program expenses
			2,988			To reclassify facility based program expenses
			(476)			To reclassify pre-school program expenses
			(476)			To reclassify school age program expenses
			1,000	\$	30,490	To reclassify Special Olympics expense
5. COG Expenses (E) Facility Based Services	\$ -	\$	87	\$	87	To match COG workbook
5. COG Expenses (F) Enclave	\$ -	\$	35	\$	35	To match COG workbook
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Leases And Rentals	\$ -	\$	24,960			To reclassify capital lease payment
			1,928	\$	26,888	To reclassify capital lease payments
Plus: Fees Paid To COG, Or Payments And	\$ -	\$	689	\$	689	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 11,435	\$	(9,600)	\$	1,835	To remove previously reported
Plus: MEORC pass-through	\$ -	\$	43,305	\$	43,305	To record pass-through fund
Less: Capital Costs	\$ (11,172)	\$	(15,725)			To reconcile off depreciation expense
			2,700			To reconcile off depreciation expense
			(387)			To reconcile off depreciation expense
			(4,525)			To reconcile off depreciation expense
			65			To reconcile off depreciation expense
			(963)			To reconcile off depreciation expense
			(1,735)	\$	(31,742)	To reconcile off depreciation expense
Less: Schedule A COG Expenses	\$ -	\$	(11,827)	\$	(11,827)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 1,362,727	\$	33,248	\$	1,395,975	To correct County Auditor total
Revenue:						
Plus: Transfers	\$ -	\$	10,000	\$	10,000	To record transfers
Plus: MEORC pass-through	\$ -	\$	51,364	\$	51,364	To record pass-through fund
Total from 12/31 County Auditor's Report	\$ 1,451,097	\$	61,365	\$	1,512,462	To correct County Auditor total

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Appendix B
Monroe County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 438	\$ 948	\$ 1,386	To match COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 131,353	\$ (131,353)	\$ -	To match COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 40	\$ (39)	\$ 1	To match COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 11,856	\$ (11,640)	\$ 216	To match COG workbook
Schedule B-1, Section A				
1. Building Services (B) Adult	1,137	(429)	708	To match final 2010 square footage
1. Building Services (C) Child	-	509	509	To match final 2010 square footage
2. Dietary Services (C) Child	599	(80)	519	To match final 2010 square footage
4. Nursing Services (B) Adult	-	80	80	To reclassify adult nursing square footage
4. Nursing Services (C) Child	134	(80)	54	To reclassify adult nursing square footage
12. Pre-School (C) Child	2,365	98	2,463	To match final 2010 square footage
		(1,232)	1,231	To reclassify school age square footage
13. School Age (C) Child	3,881	(217)	3,664	To match final 2010 square footage
		1,232	4,896	To reclassify school age square footage
14. Facility Based Services (B) Adult	4,679	1,341	6,020	To match final 2010 square footage
21. Service And Support Admin (D) General	124	21	145	To reclassify SSA square footage
22. Program Supervision (B) Adult	346	(346)	-	To match audited 2010 square footage
23. Administration (D) General	1,373	(21)	1,352	To reclassify SSA square footage
		30	1,382	To match final 2010 square footage
25. Non-Reimbursable (C) Child	-	180	180	To match final 2010 square footage
Schedule B-1, Section B				
10. Days Of Attendance (A) Facility Based Services - A	6,828	(16)	6,812	To correct days of attendance
11. Days Of Attendance (A) Facility Based Services - A-1	360	(1)	359	To remove day of attendance
12. Days Of Attendance (A) Facility Based Services - B	724	16	740	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth	3,583	(496)	3,087	To remove trips in per mile vehicle
5. Facility Based Services (H) Cost of Bus, Tokens,	\$ -	\$ 5,676	\$ 5,676	To record per mile costs
6. Supported Emp. -Enclave (A) One Way Trips- First	75	(75)	-	To remove enclave trips
6. Supported Emp. -Enclave (E) One Way Trips- Third	2	(2)	-	To remove enclave trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	152	6	158	To reclassify allowable unit errors
5. SSA Unallowable Units (D) 4th Quarter	72	(6)	66	To reclassify allowable unit errors
		(10)	56	To remove general time unit errors

Appendix B (Page 2)
Monroe County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1						
3. Buildings/Improve (E) Facility Based Services	\$ 9,579	\$	(2,700)			To correct depreciation for workshop roof
			\$ 963			To record depreciation for workshop foundation repair
			\$ 387			To record depreciation for boiler
			\$ (837)	\$	7,392	To correct depreciation for A/C unit
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 650	\$	(65)	\$	585	To correct depreciation for parking lot lights
5. Movable Equipment (U) Transportation	\$ -	\$	4,525			To record depreciation for van
			\$ 1,980			To record depreciation for van
			\$ (5,057)	\$	1,448	To record gain for disposal of
6. Capital Leases (U) Transportation	\$ 43,035	\$	(43,035)			To reclassify capital lease payments
			\$ 15,725	\$	15,725	To record depreciation for capital bus lease
6. Capital Leases (X) Gen Expense All Prgm.	\$ 1,928	\$	(193)	\$	1,735	To correct depreciation for capital copier lease
8. COG Expenses (E) Facility Based Services	\$ -	\$	1	\$	1	To match COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$	753	\$	753	To match COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 15	\$	10	\$	25	To match COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 17	\$	(3)	\$	14	To match COG workbook
Worksheet 2						
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	348	\$	348	To reclassify unallowable advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 24,156	\$	(348)	\$	23,808	To reclassify unallowable advertising expenses
5. COG Expense (E) Facility Based Services	\$ -	\$	33	\$	33	To match COG workbook
5. COG Expense (F) Enclave	\$ -	\$	13	\$	13	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$	23,178	\$	23,178	To match COG workbook
5. COG Expense (N) Service & Support Admin	\$ 321	\$	441	\$	762	To match COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 9,370	\$	(1,721)	\$	7,649	To match COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 10,079	\$	35,307	\$	45,386	To record auditor and treasurer fees
Worksheet 2A						
1. Salaries (E) Facility Based Services	\$ 34,137	\$	(34,137)	\$		- To reclassify Workshop/Transportation Director salary
1. Salaries (U) Transportation	\$ 22,758	\$	(22,758)	\$		- To reclassify Workshop/Transportation Director salary
2. Employee Benefits (E) Facility Based Services	\$ 13,658	\$	(13,658)	\$		- To reclassify Workshop/Transportation Director benefits
2. Employee Benefits (U) Transportation	\$ 9,105	\$	(9,105)	\$		- To reclassify Workshop/Transportation Director benefits
Worksheet 3						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 94,704	\$	(26,619)			To reclassify facility based program expenses
			\$ (9,098)			To reclassify transportation communication expenses
			\$ 692	\$	59,679	To reclassify building service expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$	1	\$	1	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$	606	\$	606	To match COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 9	\$	11	\$	20	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 10	\$	1	\$	11	To match COG workbook

Appendix B (Page 3)
Monroe County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5				
4. Other Expenses (D) Unasgn Children Program	\$ 8,759	\$ (692)		To reclassify building service expenses
		\$ (214)	\$ 7,853	To reclassify family support expenses
4. Other Expenses (M) Family Support Services	\$ 357	\$ 214	\$ 571	To reclassify family support expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 142,316	\$ 142,316	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,584	\$ 984	\$ 2,568	To match COG workbook
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 98,109	\$ 22,758	\$ 120,867	To reclassify Workshop/Transportation Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 39,252	\$ 9,105	\$ 48,357	To reclassify Workshop/Transportation Director benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 87,908	\$ 9,098		To reclassify transportation communication expenses
		\$ (2,741)	\$ 94,265	To reclassify facility based program expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 85	\$ 85	To match COG workbook
5. COG Costs (F) Enclave	\$ -	\$ 33	\$ 33	To match COG workbook
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 1,328	\$ 3,350	\$ 4,678	To match COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 198,987	\$ 34,137	\$ 233,124	To reclassify Workshop/Transportation Director salary
2. Employee Benefits (E) Facility Based Services	\$ 79,612	\$ 13,658	\$ 93,270	To reclassify Workshop/Transportation Director benefits
4. Other Expenses (E) Facility Based Services	\$ 12,684	\$ 26,619		To reclassify facility based program expenses
		\$ 2,741		To reclassify facility based program expenses
		\$ (345)	\$ 41,699	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 119	\$ 119	To match COG workbook
5. COG Expenses (F) Enclave	\$ -	\$ 46	\$ 46	To match COG workbook
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$	\$ (35,307)	\$ (35,307)	To reconcile auditor and treasurer fees
Plus: Leases And Rentals	\$ -	\$ 43,035		To reclassify capital lease payments
		\$ 1,928	\$ 44,963	To record capital copier lease payments
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$	\$ 345	\$ 345	To reclassify fees paid to COG
Plus: MEORC pass-through	\$ -	\$ 34,061	\$ 34,061	To record pass-through fund
Less: Capital Costs	\$ (13,265)	\$ (1,928)		To correct for lease payment
		\$ 2,700		To reconcile off depreciation expense
		\$ (387)		To reconcile off depreciation expense
		\$ (4,525)		To reconcile off depreciation expense
		\$ (15,725)		To reconcile off depreciation expense
		\$ 65		To reconcile off depreciation expense
		\$ (963)		To reconcile off depreciation expense

Appendix B (Page 4)
 Monroe County Board of Developmental Disabilities
 2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet (Continued)				
Expense: (Continued)				
Less: Capital Costs (Continued)		\$ 193		To reconcile off depreciation expense
		\$ (1,980)		To reconcile off depreciation expense
		\$ 837		To reconcile off depreciation expense
		\$ 5,057	\$ (29,921)	To reconcile off loss on disposals
Less: COG Expenses - Posted on Schedule A	\$ (143,687)	\$ 142,084	\$ (1,603)	To reconcile off COG expenses
Total from 12/31 County Auditor's Report	\$ 1,781,383	\$ 34,105	\$ 1,815,488	To correct County Auditor total
Revenue:				
Plus: Transfers	\$ -	\$ 342,400	\$ 342,400	To record transfers
Plus: MEORC pass-through	\$ -	\$ 23,151	\$ 23,151	To record pass-through fund
Total from 12/31 County Auditor's Report	\$ 1,566,307	\$ 363,251	\$ 1,929,558	To correct County Auditor total



Dave Yost • Auditor of State

MONROE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONROE 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
JULY 7, 2015**