



Dave Yost • Auditor of State

PIKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on 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 Pike 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 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 the 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.

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*.

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

We found no variances.

STATISTICS – SQUARE FOOTAGE (Continued)

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*.

We compared square footage for each room on the floor plan of the Administration building and the Early Intervention Center to the County Board's summary for each year.

We found variances exceeding 10 percent in the Early Intervention Center as reported in Appendix A (2011) and Appendix B (2012). We found no variances exceeding 10 percent in the Administration building.

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

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

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.

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. We identified differences for 2012 during our payroll testing and we revised the square footage summary to reflect the payroll reclassification. We reported the difference in Appendix B (2012).

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 7-A to 7-H which result in unassigned program or general expenses-all program costs.

We determined that there were no unassigned program or general expenses-all program costs; however, as a result of differences identified in our non-payroll testing, we determined the number of individuals served for *Worksheet 7-C, Speech/Audiology* and *Worksheet 7-E, Occupational Therapy* needed to be obtained as costs were reclassified to column (D) Unassigned Children Program for 2011 and 2012 and needed to be assigned to column (A) Early Intervention, (B) Pre-School and (C) School Age.

The County Board provided these statistics which are reported in Appendix A (2011) and Appendix B (2012).

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.

STATISTICS – ATTENDANCE (Continued)

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011. The typical hours of service changed and we compared the County Board's supporting documentation for typical hours of service to the hours reported on *Schedule B-1* for 2011.

We reported variance in Appendix A (2011).

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 Attendance by Acuity and Units Provided Detail report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found differences exceeding two percent for individuals served as reported in Appendix A (2011) and Appendix B (2012). We also found differences in Community Employment units in 2012 as reported in Appendix B. No differences were noted for 2011 days of attendance or units or 2012 days of attendance.

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 final 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*.

The number of reported individuals served did not change by more than 10 percent.

5. DODD asked us to report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the variance in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was less than 10 percent.

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 attendance by acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five Adult Day Service individuals from January through May and July through November 2012 from the County Board's monthly monitoring sheets to *Schedule B-1*.

We found no differences.

STATISTICS – ATTENDANCE (Continued)

We compared each acuity level on the 2012 Attendance by Acuity 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.

We found no differences. We noted three individuals where the County Board did not document the date the assessment was performed so we were unable to verify the effective dates of the Acuity Assessment.

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1). DODD asked 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 or if any unit did not meet the documentation requirements.

We haphazardly selected 15 units from 2012 from the County Board's Units Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements. We did not perform this procedure for 2011 as the County Board did not provide Community Employment services.

We found no differences or instances of non-compliance with these documentation requirements.

ACUITY TESTING

1. DODD requested that we report variances if the Days of Attendance by Acuity supplemental worksheet for 2011 did not agree to the County Board are supporting documentation.

We compared the County Board's Attendance by Acuity report for Day Habilitation/Adult Day Services/ Vocational Habilitation services with the Days of Attendance by Acuity supplemental worksheet for 2011.

We found 43 Adult Day Services attendance days should be reclassified from acuity level A-1 and added to acuity level A.

2. We compared two individuals from each acuity level on the County Board's 2011 Attendance by Acuity reports to the Acuity Assessment Instrument or other supporting documentation such as Individual Data System (IDS) screen prints for the acuity level reported to DODD for each individual.

We found 131 facility based days of attendance should be reclassified from acuity level A-1 to A and 23 facility based days of attendance should be reclassified from acuity C to B.

We reported the differences from procedure 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2011 and submitted it 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 Transportation by Age Group report with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no differences.

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 in 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We identified that the reported school age trips were actually facility based transports and that the County Board did not include actual school age trips provided in 2012. We reclassified trips in Appendix A (2011) and Appendix B (2012).

After determining that there were unreported school age trips in 2012, we selected one month of children's trips and compared daily trip documentation to the monthly total in the Transportation Units report.

We found no variance. We added the unreported trips to Appendix B (2012).

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detail without Payroll or Benefits (Detailed) reports to the amount reported in *Schedule B-3*.

We found differences we reported in Appendix a (2011) and Appendix B (2012). We also found commercial transportation recorded as one way trips. We removed these trips and reported expenses on *Schedule B-3* as reported in Appendix A (2011) and Appendix B (2012).

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 Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's TCM Allowable/Unallowable Detailed Report with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

STATISTICS – SERVICE ND SUPPORT ADMINISTRATION (SSA) (Continued)

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the TCM Allowable/Unallowable Detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent and we reported the differences in Appendix A (2011). The units found to be in error did not exceed 10 percent of our sample for 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 60 SSA Unallowable units for both 2011 and 2012 from the TCM Allowable/Unallowable Detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent as reported in Appendix A (2011) and Appendix B (2012).

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

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 Other SSA Allowable and SSA Unallowable units decreased by five percent or more from 2010. The final 2012 TCM and Other SSA Allowable increased by more than five percent and the SSA Unallowable units decreased by more than five percent from 2011. We obtained the County Board's explanation that it hired additional SSA staff in both years as well as took over its own billing which resulted in better training and correcting of case notes prior to submission.

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 requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2011 and 2012 from the NonBillable General Time detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found units in error exceeding 10 percent as reported in Appendix A (2011). The units found to be in error did not exceed 10 percent for 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 Five Year Revenue History report detail for the General, Capital, ARRA EFMAP Enhanced FMAP, ARRA-Part B IDEA, Family Children First Council, Ohio Children Trust Pass Thru, TANF-Help Me Grow, GRF-Help Me Grow, Part C-Help Me Grow, Family Centered Services and Support, and ARRA Part C Stimulus 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 \$279,755 for 2011 and \$313,369 in 2012.

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

We found differences in TCM match, pass through funds, transfers and advances. We reported these differences in Appendix A (2011) and Appendix B (2012) and the adjusted 2011 and 2012 *Reconciliation to County Auditor Worksheet* are within 1/4 percent of the county auditor's yearly receipt totals for these funds.

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 Southern Ohio Council of Governments (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed revenue 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):

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

- Miscellaneous refunds, reimbursements and other income in the amount of \$22,501 in 2011 and \$178,314 in 2012;
- IDEA Part B revenues in the amount of \$10,014 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$619 in 2011 and \$90,877 in 2012;
- Title XX revenues in the amount of \$30,628 in 2011 and \$30,672 in 2012; and
- Help Me Grow revenues in the amount of \$180,565 in 2011 and \$216,740 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$54,858 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix B

PAID CLAIMS TESTING

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (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 or initials of the person delivering the service;
- 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). In addition, for selected service 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 (contracts, invoices, service documentation) and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements in the following service codes: Non-Medical Transportation – Per Mile (ATW), Adult Day Support and Vocational Habilitation Combination – 15 minute unit (FXF) and Targeted Case Management (TCM) service. We found no difference between the usual and customary and reimbursed rates.

PAID CLAIMS TESTING (Continued)

Recoverable Finding – 2011

Finding \$22.87

Service	Units	Review Results	Finding
ATW	18	Units billed in excess of actual service delivery	\$14.43
FXF	10	Units billed in excess of actual service delivery	\$8.44
		Total	\$22.87

Recoverable Finding – 2012

Finding \$442.90

Service	Units	Review Results	Finding
TCM	45	Units billed in excess of actual service delivery	\$442.90

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 reports 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 units.

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

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board did not receive reimbursement for these services.

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 Five Year Expenditure History report for the MIECHV (T161), Developmental Disabilities (503), Capital (88), General Obligation Bond (031), House Bill 289 FCFC (BA24), Family and Children First Council (BA34), Access to Better Care (ABC) FCFC (BA45), Ohio Children Trust Pass Thru (BA52), TANF-Help Me Grow (BA54), GRF-Help Me Grow (BA55), Part C - Help Me Grow (BA56), FCSS Family Centered Service and Support (BA61), and ARRA Part C Stimulus (BAARRA62) funds.

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

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

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 \$304,135 for 2011. Disbursements in the county auditor's reports exceeded the County Board disbursements by \$508,441 for 2012.

3. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports and other supporting documentation such as county tax settlement sheets.

We found pass through funds, advances out, and transfers out that did not agree. We also noted that the County Board benefits did not match the County Auditor benefits. We reported these differences in Appendix A (2011) and Appendix B (2012). After revisions, the final 2011 or 2012 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's yearly disbursement totals for these funds.

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

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) reports.

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 1 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 1 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011). We found no differences in 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 State Expenses without Payroll or Benefits (Detailed) reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and column (E) Facility Based Services 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 misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and Appendix B (2012).

Please note the reclassification as reported in Appendix B (2012) of \$61,128 in Early Retirement Incentive Payments from the reconciliation worksheet to non-federal reimbursable was a result of the County Board's failure to obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

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 and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012).

8. DODD asked us to select 20 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 State Expenses Without Payroll or Benefits (Detailed) reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

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 Cost* 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 Asset Schedule.

We found no differences exceeding \$100 in 2011. We found difference as reported in Appendix B (2012).

PROPERTY, DEPRECIATION AND ASSET VERIFICATION TESTING (Continued)

3. We compared the County Board's final 2010 Fixed Asset Schedule to the County Board's 2011 and 2012 Fixed Asset 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.

We found differences in depreciation 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 was being depreciated in its first year in either 2011 or 2012 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 each asset, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2011. We found differences as reported Appendix B (2012).

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 haphazardly selected one disposed asset from the County Board's 2011 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 2011 for the disposed item based on its undepreciated basis and any proceeds received from the sale 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 (2011).

We did not perform this procedure in 2012 because the County Board stated that it had no disposed capital assets that year. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

PAYROLL TESTING

1. DODD asked us to determine whether County Board salaries and benefits in the 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 and compared the yearly totals to the county auditor's Five Year Expenditure History reports for the Developmental Disabilities (503), MIECHV (T161), Help Me Grow - Part C (BA56), and Help Me Grow - GRF (BA55) funds.

The variance was greater than two percent. We found un-posted payroll transactions for all of the County Auditor benefits. The County Board provided us with reports allocating County Auditor benefits based on salaries. We reported differences in Appendix A (2011) and Appendix B (2012). After revisions, 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 Totals by Description by Date Span, Payroll Only by SAC/Employee (Summary), and benefit allocation reports.

We found no difference in 2011. We found one difference in 2012 as reported in Appendix B.

3. DODD requested that we 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 us to perform procedure 4.

We selected 19 employees and compared the County Board's organizational chart and staffing/payroll journal 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).

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 above exceeded 10 percent.

We did not perform this procedure as the errors in procedure 3 above 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 compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual reports to Worksheet 6 for both years.

We found no differences in 2011. We reported differences in Appendix B (2012). We also noted payroll differences for employees participating in MAC that impacted other worksheets. We reported the differences in Appendix B (2012).

3. We compared 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 reported differences in Appendix A (2011) and Appendix B (2012).

MEDICAID ADMINISTRATIVE CLAIMING (MAC) (Continued)

4. We selected six 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 seven observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found 1 RMTS observed moments that were not properly classified as Activity Code 2 - Targeted Case Management in 2011 in accordance with the above guidelines when they should have been classified as Activity Code 8 - Referral, Coordination, and Monitoring of Non-Medicaid Services.

We found 1 RMTS observed moments that were not properly classified as Activity Code 2 - Targeted Case Management in 2012 in accordance with the above guidelines when they should have been classified as Activity Code 8 - Referral, Coordination, and Monitoring of Non-Medicaid Services.

We reported these instances of non-compliance to DODD. In response, DODD communicated to use that it is working with the ODM to calculate findings for recovery, if needed.

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, ODM, 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

July 30, 2015

Appendix A
Pike County Board of Developmental Disabilities
2011 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	\$ 14,110	\$ 1,331	\$ 15,441	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	192	90	282	To match to square footage summary
4. Nursing Services (C) Child	87	(87)	-	To match to square footage summary
11. Early Intervention (C) Child	849	(161)	688	To match EI Center floor plan
12. Pre-School (C) Child	306	200	506	To match EI Center floor plan
13. School Age (C) Child	608	200	808	To match EI Center floor plan
21. Service And Support Admin (D) General	3,500	(2,817)	683	To match to square footage summary
22. Program Supervision (B) Adult	264	504	768	To match to square footage summary
22. Program Supervision (C) Child	-	210	210	To match to square footage summary
23. Administration (D) General	1,939	685	2,624	To match EI Center floor plan
25. Non-Reimbursable (C) Child	2,207	1,441	3,648	To match EI Center floor plan
25. Non-Reimbursable (D) General	774	1,803	2,577	To match to square footage summary
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	112	5	117	To correct individuals served
3. Typical Hours Of Service (A) Facility Based Services	6	2	8	To correct typical hours of service
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	120	(120)	-	To reclassify facility based trips
3. School Age (C) One Way Trips- Second Quarter	46	(46)	-	To reclassify facility based trips
3. School Age (E) One Way Trips- Third Quarter	38	(38)	-	To reclassify facility based trips
3. School Age (G) One Way Trips- Fourth Quarter	19	(19)	-	To reclassify facility based trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 380	\$ 380	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,948	223	-	To reclassify facility based trips
		(1,875)	-	To remove commercial trips
		(3,014)	1,282	To remove commercial trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 939	-	To report correct cost of bus, tokens, cabs
		\$ 33,000	\$ 33,939	To report commercial costs
Schedule B-4				
2. Other SSA Allowable Units (A) 1st Quarter	147	(30)	-	To correctly report SSA units
		5	122	To reclassify SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	399	(399)	-	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	435	(435)	-	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	270	(270)	-	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	693	(561)	-	To correctly report SSA units
		(1)	131	To reclassify SSA units
5. SSA Unallowable Units (B) 2nd Quarter	942	(942)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	492	(492)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	535	(535)	-	To correctly report SSA units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 1,181	\$ 1,181	To record depreciation for prior year assets
2. Land Improvements (N) Service & Support Admin	\$ -	\$ 338	\$ 338	To record depreciation for prior year assets
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To record depreciation for prior year assets
3. Buildings/Improve. (A) Early Intervention	\$ 87,807	\$ 979	\$ 88,786	To record depreciation for prior year assets
3. Buildings/Improve. (N) Service & Support Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation for prior year assets
3. Buildings/Improve. (V) Admin	\$ -	\$ 3,085	-	To record depreciation for prior year assets
		\$ 2,755	\$ 5,840	To record depreciation for assets purchased by SOCOG
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 15,000	\$ 2,466	\$ 17,466	To record depreciation for prior year assets

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (U) Transportation	\$ 30,878	\$ (2,338)		To correct depreciation for para-transit vehicle
		\$ (3,319)		To remove fully depreciated asset
		\$ (1,103)		To remove item under \$5,000 from schedule
		\$ 990	\$ 25,108	To report loss on sale of 1995 Chevy Lumina
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 190	\$ 1,695		To record depreciation for prior year
		\$ 1,088	\$ 2,973	To record depreciation for prior year
8. COG Expenses (L) Community Residential	\$ 307	\$ (307)	\$ -	To match COG report
8. COG Expenses (M) Family Support Services	\$ 32	\$ (32)	\$ -	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 19	\$ (19)	\$ -	To match COG report
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 129,143	\$ 14,600		To allocate County Auditor benefits
		\$ 1,961	\$ 145,704	To reclassify benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 811	\$ 811	To reclassify promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 78,569	\$ (1,961)		To reclassify benefits
		\$ (250)		To reclassify fees paid to COG
		\$ (9,639)		To reclassify leases and rentals
		\$ (811)	\$ 65,908	To reclassify promotional expenses
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ -	\$ 55,756	\$ 55,756	To reclassify Adult Services Director salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 21,058	\$ 21,058	To reclassify Adult Services Director benefits
5. COG Expenses (L) Community Residential	\$ 875	\$ (875)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 90	\$ (90)	\$ -	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 54	\$ (54)	\$ -	To match COG report
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 504	\$ 1,883	\$ 2,387	To allocate County Auditor benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 279	\$ 279	To reclassify fair booth rental
4. Other Expenses (X) Gen Expense All Prgm.	\$ 190,355	\$ (279)		To reclassify fair booth rental
		\$ (342)		To reclassify leases and rentals
		\$ (323)	\$ 189,411	To reclassify purchase > \$5,000
5. COG Expenses (L) Community Residential	\$ 81	\$ (81)	\$ -	To match COG report
5. COG Expenses (M) Family Support Services	\$ 8	\$ (8)	\$ -	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 5	\$ (5)	\$ -	To match COG report
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 42,167	\$ 6,415	\$ 48,582	To allocate County Auditor benefits
2. Employee Benefits (B) Pre-School	\$ 39,967	\$ (20,425)	\$ 19,542	To allocate County Auditor benefits
2. Employee Benefits (C) School Age	\$ 58,646	\$ 24,524	\$ 83,170	To allocate County Auditor benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 40,134	\$ (6,665)	\$ 33,469	To allocate County Auditor benefits
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 3,172		To reclassify Pike Community Hospital expenses
		\$ 227	\$ 3,399	To reclassify Pike Community Hospital expenses
4. Other Expenses (A) Early Intervention	\$ 3,686	\$ (240)	\$ 3,446	To reclassify advertising expense
4. Other Expenses (L) Community Residential	\$ 1,167	\$ (1,167)	\$ -	To reclassify fees paid to COG
4. Other Expenses (M) Family Support Services	\$ 1,000	\$ (1,000)	\$ -	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 49,633	\$ 240		To reclassify advertising expense
		\$ (49,634)	\$ 239	To reclassify fees paid to COG

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-B				
2. Employee Benefits (E) Facility Based Services	\$ 25,928	\$ 6,425	\$ 32,353	To allocate County Auditor benefits
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 4,759		To reclassify Pike Community Hospital expenses
		\$ 341	\$ 5,100	To reclassify Pike Community Hospital expenses
13. No. of Individual Served (A) Early Intervention	-	43	43	To record individuals served
13. No. of Individual Served (B) Pre-School	-	12	12	To record individuals served
13. No. of Individual Served (C) School Age	-	26	26	To record individuals served
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 4,759		To reclassify Pike Community Hospital expenses
		\$ 341	\$ 5,100	To reclassify Pike Community Hospital expenses
13. No. of Individual Served (A) Early Intervention	-	43	43	To record individuals served
13. No. of Individual Served (B) Pre-School	-	12	12	To record individuals served
13. No. of Individual Served (C) School Age	-	26	26	To record individuals served
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ 10,784	\$ (4,759)		To reclassify Pike Community Hospital expenses
		\$ (4,759)		To reclassify Pike Community Hospital expenses
		\$ (341)		To reclassify Pike Community Hospital expenses
		\$ (341)		To reclassify Pike Community Hospital expenses
		\$ (227)	\$ 357	To reclassify Pike Community Hospital expenses
4. Other Expenses (D) Unasgn Children Program	\$ 6,209	\$ (3,172)	\$ 3,037	To reclassify Pike Community Hospital expenses
Worksheet 8				
2. Employee Benefits (C) School Age	\$ 7,015	\$ (898)	\$ 6,117	To allocate County Auditor benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,871	\$ 3,474	\$ 6,345	To allocate County Auditor benefits
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 69,669	\$ (1,566)	\$ 68,103	To allocate County Auditor benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 46,443	\$ (21,643)		To reclassify fees paid to COG
		\$ (1,331)	\$ 23,469	To reclassify room and board expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 201,877	\$ (55,756)	\$ 146,121	To reclassify Adult Services Director salary
2. Employee Benefits (E) Facility Based Services	\$ 69,290	\$ (21,058)		To reclassify Adult Services Director benefits
		\$ 6,955	\$ 55,187	To allocate County Auditor benefits
4. Other Expenses (E) Facility Based Services	\$ 72,170	\$ (1,060)	\$ 71,110	To reclassify purchase > \$5,000

Appendix A (Page 4)
Pike County Board of Developmental Disabilities
2011 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				
Expense:				
Plus: Advance Out-General	\$ 75,000	\$ (11,221)	\$ 63,779	To reconcile advances
Plus: Leases And Rentals	\$ -	\$ 9,639		To reconcile leases and rentals
		\$ 342	\$ 9,981	To reconcile leases and rentals
Plus: Purchases Greater Than \$5,000	\$ 39,360	\$ 323	\$ 39,683	To reconcile purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 61,622	\$ 250		To reconcile fees paid to COG
		\$ 1,167		To reconcile fees paid to COG
		\$ 1,000		To reconcile fees paid to COG
		\$ 49,634		To reconcile fees paid to COG
		\$ 21,643	\$ 135,316	To reconcile fees paid to COG
Less: COG Expenses Posted on Schedule A	\$ 14,110	\$ (14,110)	\$ -	To reconcile off Room and Board Expenses
Less: Pass Thru Funds	\$ -	\$ 304,134	\$ 304,134	To reconcile pass thru funds
Total from 12/31 County Auditor's Report	\$ 3,687,793	\$ 304,135	\$ 3,991,928	To match county auditor expense report
Revenue:				
Less: TCM Match	\$ 54,428	\$ 1,573	\$ 56,001	To correct TCM Match
Plus: Pass thru funds	\$ -	\$ 242,856	\$ 242,856	To post pass thru funds
Plus: Transfers In	\$ 25,000	\$ 18,448	\$ 43,448	To record transfers in
Plus: Advances - In	\$ 25,000	\$ 25,000	\$ 50,000	To record advances in
Total from 12/31 County Auditor's Report	\$ 4,150,534	\$ 279,755	\$ 4,430,289	To match county auditor's revenue report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 1,915	\$ 1,915	To record ancillary costs
10. Through Calendar Year				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	192	90	282	To match to square footage summary
4. Nursing Services (C) Child	87	(55)	32	To match to square footage summary
11. Early Intervention (C) Child	849	(161)	688	To match EI Center floor plan
12. Pre-School (C) Child	306	200	506	To match EI Center floor plan
13. School Age (C) Child	608	1,457	2,065	To match EI Center floor plan
21. Service And Support Admin (D) General	3,500	(2,817)	683	To match to square footage summary
22. Program Supervision (B) Adult	264	504	768	To match to square footage summary
22. Program Supervision (C) Child	-	210	-	To match to square footage summary
		(210)	-	To reclassify administration square footage
23. Administration (D) General	1,939	685	2,624	To match EI Center floor plan
		210	2,834	To reclassify administration square footage
25. Non-Reimbursable (C) Child	-	3,648	3,648	To match EI Center floor plan
25. Non-Reimbursable (D) General	-	1,289	1,289	To match to square footage summary
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	9	9	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	1,246	1,246	To correct 15 minute units
6. Total Individuals Served by Acuity A (A) Facility Based Services	40	4	44	To correct individuals served
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	7	(7)	-	To reclassify facility based trips
3. School Age (C) One Way Trips- Second Quarter	158	(158)	-	To reclassify facility based trips
3. School Age (E) One Way Trips- Third Quarter	182	(182)	-	To reclassify facility based trips
3. School Age (G) One Way Trips- Fourth Quarter	108	(108)	-	To reclassify facility based trips
		542	542	To add omitted school age trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 100	\$ 100	To report correct cost of bus, tokens, cabs
		\$ 40	\$ 140	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,693	455	6,148	To reclassify facility based trips
		(1,661)	4,487	To remove commercial trips
		(2,853)	1,634	To remove commercial trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 832	\$ 832	To report correct cost of bus, tokens, cabs
		\$ 27,500	\$ 28,332	To report cost of commercial transportation
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	208	(180)	28	To correctly report SSA units
		18	46	To reclassify SSA units
5. SSA Unallowable Units (A) 1st Quarter	681	(595)	86	To correctly report SSA units
		(17)	69	To reclassify SSA units
5. SSA Unallowable Units (B) 2nd Quarter	574	(574)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	631	(631)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	963	(963)	-	To correctly report SSA units
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ -	\$ 1,181	\$ 1,181	To record depreciation for prior year assets
		\$ 1,489	\$ 2,670	To record depreciation for 2011 asset
2. Land Improvements (N) Service & Support Admin	\$ -	\$ 338	\$ 338	To record depreciation for prior year assets
2. Land Improvements (V) Admin	\$ -	\$ 338	\$ 338	To record depreciation for prior year assets
3. Buildings/Improve (A) Early Intervention	\$ 87,807	\$ 979	\$ 88,786	To record depreciation for prior year assets
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 837	\$ 837	To record depreciation for 2011 asset
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 3,085	\$ 3,085	To record depreciation for prior year assets

Appendix B (Page 2)
Pike 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 1 (Continued)				
3. Buildings/Improve (V) Admin	\$ -	\$ 3,085		To record depreciation for prior year assets
		\$ 2,755		To record depreciation for assets purchased by SOCOG
		\$ 661	\$ 6,501	To record depreciation for 2011 purchase
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 15,096	\$ 2,466	\$ 17,562	To record depreciation for prior year assets
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 5,423	\$ 5,423	To record depreciation for 2011 asset
5. Movable Equipment (U) Transportation	\$ 31,037	\$ (159)		To match depreciation summary
		\$ (2,338)		To correct depreciation for para-transit vehicle
		\$ (3,319)		To remove fully depreciated asset
		\$ (1,103)		To remove item under \$5,000 from schedule
		\$ 2,613	\$ 26,731	To record depreciation for 2011 asset
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 159		To match depreciation summary
		\$ 1,695		To record depreciation for prior year assets
		\$ 1,088	\$ 2,942	To record depreciation for prior year
6. Capital Leases (X) Gen Expense All Prgm.	\$ 9,026	\$ (8,999)	\$ 27	To reclassify lease payments
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 358,860	\$ (40,436)		To reclassify MAC salary
		\$ (5,520)		To reclassify MAC salary
		\$ (4,792)		To reclassify Director of Children's Programs salary
		\$ 55,825		To reclassify Assistant Superintendent's salary
		\$ (21,753)	\$ 342,184	To reclassify Community Employment salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 61,128	\$ 61,128	To report ERIP for Jeff Noble
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 154,869	\$ (1,929)		To reclassify Director of Children's Programs benefits
		\$ 22,472		To reclassify Assistant Superintendent's benefits
		\$ (10,415)		To allocate County Auditor benefits
		\$ 825		To reclassify life insurance benefits
		\$ (10,411)	\$ 155,411	To reclassify Community Employment benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 65	\$ 65	To reclassify promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 83,092	\$ (2,994)		To reclassify adult program expenses
		\$ (5,421)		To reclassify billing and MAC fees
		\$ (825)		To reclassify life insurance benefits
		\$ (65)		To reclassify promotional expenses
		\$ (746)		To reclassify lease payments
		\$ (137)	\$ 72,904	To reclassify billing fees
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 50,225	\$ 33,125		To reclassify auditor/treasurer fees
		\$ 5,421		To reclassify billing and MAC fees
		\$ 137	\$ 88,908	To reclassify billing fees
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 35,775	\$ (10,717)		To reclassify Director of Children's Programs salary
		\$ (25,058)	\$ -	To reclassify Secretary's salary
1. Salaries (D) Unasgn Children Program	\$ 98,155	\$ (23,764)		To reclassify Director of Children's Programs salary
		\$ (18,300)		To reclassify Director of Children's Programs salary
		\$ (55,825)		To reclassify Assistant Superintendent's salary
		\$ (266)	\$ -	To match payroll report

Appendix B (Page 3)
Pike 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 2A (Continued)				
2. Employee Benefits (A) Early Intervention	\$ 23,412	\$ (4,315)		To reclassify Director of Children's Programs salary
		\$ (10,087)		To reclassify Secretary's salary
		\$ (9,010)	\$ -	To allocate County Auditor benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 41,207	\$ (9,566)		To reclassify Director of Children's Programs salary
		\$ (7,367)		To reclassify Director of Children's Programs salary
		\$ (22,472)		To reclassify Assistant Superintendent's salary
		\$ (1,802)	\$ -	To allocate County Auditor benefits
2. Employee Benefits (E) Facility Based Services	\$ 14,580	\$ 8,532	\$ 23,112	To allocate County Auditor benefits
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,073	\$ 3,512	\$ 5,585	To allocate County Auditor benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 177,899	\$ (7,245)		To reclassify purchase > \$5,000
		\$ (28,767)	\$ 141,887	To reclassify principal and interest payment
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 180,239	\$ 25,058	\$ 205,297	To reclassify Secretary's salary
1. Salaries (D) Unasgn Children Program	\$ 51,177	\$ 10,719		To reclassify Director of Children's Services salary
		\$ 23,764		To reclassify Director of Children's Services salary
		\$ 4,792		To reclassify Director of Children's Services salary
		\$ 18,300	\$ 108,752	To reclassify Director of Children's Services salary
2. Employee Benefits (A) Early Intervention	\$ 90,170	\$ 10,087		To reclassify Secretary's benefits
		\$ (17,617)	\$ 82,640	To allocate County Auditor benefits
2. Employee Benefits (B) Pre-School	\$ 17,220	\$ (2,169)	\$ 15,051	To allocate County Auditor benefits
2. Employee Benefits (C) School Age	\$ 77,852	\$ 18,011	\$ 95,863	To allocate County Auditor benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 14,516	\$ 4,315		To reclassify Director of Children's Services benefits
		\$ 9,566		To reclassify Director of Children's Services benefits
		\$ 1,929		To reclassify Director of Children's Services benefits
		\$ 7,367		To reclassify Director of Children's Services benefits
		\$ 6,085	\$ 43,778	To allocate County Auditor benefits
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 2,646	\$ 2,646	To reclassify Pike Community Hospital expenses
4. Other Expenses (A) Early Intervention	\$ 87,478	\$ (813)		To reclassify promotional expenses
		\$ (500)	\$ 86,165	To reclassify promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 813		To reclassify promotional expenses
		\$ 500	\$ 1,313	To reclassify promotional expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 70,003	\$ 70,003	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 9,555	\$ 9,555	To reclassify MAC salary
Worksheet 7-B				
2. Employee Benefits (E) Facility Based Services	\$ 21,156	\$ (9,643)	\$ 11,513	To allocate County Auditor benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,702	\$ 8,821	\$ 23,523	To allocate County Auditor benefits
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 3,969	\$ 3,969	To reclassify Pike Community Hospital expenses
13. No. of Individual Served (A) Early Intervention	-	32	32	To record individuals served
13. No. of Individual Served (B) Pre-School	-	19	19	To record individuals served
13. No. of Individual Served (C) School Age	-	96	96	To record individuals served

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 3,969	\$ 3,969	To reclassify Pike Community Hospital expenses
13. No. of Individual Served (A) Early Intervention	-	32	32	To record individuals served
13. No. of Individual Served (B) Pre-School	-	19	19	To record individuals served
13. No. of Individual Served (C) School Age	-	96	96	To record individuals served
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ 13,230	\$ (3,969)		To reclassify Pike Community Hospital expenses
		\$ (3,969)		To reclassify Pike Community Hospital expenses
		\$ (2,646)	\$ 2,646	To reclassify Pike Community Hospital expenses
Worksheet 8				
2. Employee Benefits (C) School Age	\$ 572	\$ 1,543	\$ 2,115	To allocate County Auditor benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,722	\$ 4,355	\$ 7,077	To allocate County Auditor benefits
4. Other Expenses (C) School Age	\$ 100	\$ 40	\$ 140	To reclassify Susan Ross expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,701	\$ (40)	\$ 68,661	To reclassify Susan Ross expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 242,871	\$ (29,566)		To reclassify MAC salary
		\$ (4,036)	\$ 209,269	To reclassify MAC salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 95,224	\$ 2,540	\$ 97,764	To allocate County Auditor benefits
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 21,753	\$ 21,753	To reclassify Community Employment salary
2. Employee Benefits (E) Facility Based Services	\$ 59,595	\$ (1,486)	\$ 58,109	To allocate County Auditor benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 10,411	\$ 10,411	To reclassify Community Employment benefits
4. Other Expenses (E) Facility Based Services	\$ 5,044	\$ 2,994	\$ 8,038	To reclassify adult program expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 4,500	\$ 4,500	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 28,767		To reconcile transfers
		\$ 13,876	\$ 42,643	To reconcile transfers
Plus: Advance Out-General	\$ -	\$ 125,364		To reconcile advances
		\$ 75,000	\$ 200,364	To reconcile advances
Plus: Leases And Rentals	\$ -	\$ 8,999		To reconcile lease payments
		\$ 746	\$ 9,745	To reconcile lease payments
Plus: Purchases Greater Than \$5,000	\$ -	\$ 7,245	\$ 7,245	To reconcile purchase > \$5,000
Plus: Pass Thru Funds	\$ -	\$ 258,516	\$ 258,516	To reconcile pass thru funds
Plus: Other	\$ -	\$ 28,767	\$ 28,767	To reconcile principal and interest payment
Less: County Auditor/Treasurer Fees	\$ -	\$ (33,125)	\$ (33,125)	To reconcile auditor/treasurer fees
Less: Capital Payment; ERIP; Bridges Match	\$ 161,976	\$ (61,128)	\$ 100,848	To remove ERIP payment
Less: COG Expenses Posted on Schedule A	\$ -	\$ (375)	\$ (375)	To reconcile COG expenses on Schedule A
Total from 12/31 County Auditor's Report	\$ 3,823,523	\$ 508,441	\$ 4,331,964	To match county auditor expense report
Revenue:				
Plus: Pass thru funds	\$ -	\$ 277,989	\$ 277,989	To report pass thru funds
Plus: Transfers In	\$ -	\$ 42,504	\$ 42,504	To report transfers in
Total from 12/31 County Auditor's Report	\$ 4,718,208	\$ 313,369	\$ 5,031,577	To match county auditor revenue report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 3,500	\$ 3,500	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

PIKE COUNTY BOARD OF DEVELOPMENT DISABILITIES

PIKE 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
OCTOBER 15, 2015