



Dave Yost • Auditor of State

SANDUSKY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Sandusky 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 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 to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 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. As a result, we performed limited procedures below.

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

Statistics – Square Footage (Continued)

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2010 Cost Report through 2011 and 2012 (see procedure 1 above).

3. DODD requested 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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2010 Cost Report through 2011 and 2012 (see procedure 1 above).

4. DODD requested 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 found variances exceeding 10 percent as reported 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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2010 Cost Report through 2011 and 2012 (see procedure 1 above).

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 resulted in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for worksheets 7B, 7C, 7E and 7F needed to be obtained as all professional service costs were erroneously classified on worksheet 5 in 2011 and 2012. As part of the reclassifications, costs were reported in Column (D) Unassigned Children Program and Column (X) General Expense-All Programs in 2011 and in Columns (D) Unassigned Children Program, (H) Unassigned Adult Programs, and (X) General Expense-All Programs in 2012 requiring allocation to each program.

The County Board provided the statistics as reported in Appendix A (2011) and Appendix B (2012).

Statistics – Attendance (Continued)

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 for Facility Based Services.

For Enclave services, we found the reported typical hours of service changed in 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

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

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

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

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

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior 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 and Enclave for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

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

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

Due to the County Board using an automated, real-time system that was based on single data entry, it was determined that an independent unrecorded test would not be effective. Instead, we created a spreadsheet showing the difference between 2010 and 2011 Enclave services and worked with the County Board to determine the cause of the decrease. The decrease was the result of Community Employment individuals served being recorded incorrectly as Enclave in 2010, but properly recorded in 2011. We then compared Enclave and Community Employment individuals served for both years and noted the increase in Community Employment was consistent with the decrease in Enclave.

Statistics – Attendance (Continued)

6. DODD requested 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 SIR report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for four Adult Day Service individuals and one Enclave individual from the months of January through May 2012 and July through November 2012 from the County Board's Day Array Billing Detailed Report to *Schedule B-1*.

We found no differences.

We also compared each acuity level on the 2012 Attendance by SIR report 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 acuity variances.

7. DODD requested 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 (as described in Paid Claims testing, procedure 1).

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's CES report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

In 2011, we found no differences or instances of non-compliance with these documentation requirements. In 2012, we found difference as reported in Appendix B.

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation. For 2012, adult statistics in *Schedule B-1* are reported by acuity level and tested as part of procedure 3 in the Statistics - Attendance section.

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

For 2008, we found the following acuity variances:

- 9,060 facility based days of attendance should be added to acuity level A-1;
- 6,875 facility based days of attendance should be removed from acuity level A;
- 791 facility based days of attendance should be removed from acuity level B;
- 532 facility based days of attendance should be removed from acuity level C;
- 1,838 enclave days of attendance should be added to acuity level A-1;
- 1,285 enclave days of attendance should be added to acuity level A;
- 105 enclave days of attendance should be added to acuity level B; and
- 3,228 enclave days of attendance should be added to acuity level C.

Acuity Testing (Continued)

For 2009, we found the following acuity variances:

- 8,677 facility based days of attendance should be added to acuity level A-1;
- 6,616 facility based days of attendance should be removed from acuity level A;
- 1,494 facility based days of attendance should be removed from acuity level B;
- 783 facility based days of attendance should be removed from acuity level C;
- 887 enclave days of attendance should be added to acuity level A-1;
- 2,013 enclave days of attendance should be removed from acuity level A; and
- 3 enclave days of attendance should be removed from acuity level B.

For 2010, we found the following acuity variances:

- 9,646 facility based days of attendance should be added to acuity level A-1;
- 7,998 facility based days of attendance should be removed from acuity level A;
- 1,213 facility based days of attendance should be removed from acuity level B;
- 687 facility based days of attendance should be removed from acuity level C;
- 1,032 enclave days of attendance should be added to acuity level A-1;
- 1,975 enclave days of attendance should be removed from acuity level A; and
- 21 enclave days of attendance should be added to acuity level B.

For 2011, we found the following acuity variances:

- 345 facility based days of attendance should be added to acuity level A-1;
- 47 facility based days of attendance should be removed from acuity level A;
- 1 facility based day of attendance should be removed from acuity level B;
- 2 facility based days of attendance should be added to acuity level C;
- 288 enclave days of attendance should be added to acuity level A-1; and
- 71 enclave days of attendance should be added to acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by SIR reports to the Acuity Assessment Instrument for each individual for each respective year.

For 2008, we found 162 facility based service days of attendance should be reclassified from acuity level A-1 to B and 90 enclave days of attendance should be reclassified from acuity level B to A.

For 2009, we found 225 enclave days of attendance should be reclassified from acuity level B to A.

We found no acuity variances for days of attendance for 2010 or 2011. For 2011, we found two enclave individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

We prepared revised supplemental Acuity spreadsheets for 2009, 2010 and 2011 reflecting the differences from both Acuity Testing procedures and submitted them 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 Workshop, School and Other Transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's Workshop, School and Other Transportation reports for accuracy.

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

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 five adult individuals and one child for various months in 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*. Additionally, we tested two individuals in 2011 and 2012 for Community Employment as these trips were originally omitted in the Cost Reports.

We found no differences exceeding 10 percent.

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*.

We did not perform this procedure as the County Board did not report the cost of bus tokens or cabs on *Schedule B-3* for 2011 or 2012. However, we did review the County Board's detailed expenditure report for any of these costs not identified by the County Board (see the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section). We found no unreported costs of bus tokens/cabs.

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 SSA and SSA Other Allowable Units reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA and SSA Other Allowable Units reports for accuracy.

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

In addition, per discussion with the County Board, we discovered that an intake employee's SSA units were not reported on *Schedule B-4*. The County Board provided a methodology for estimating the SSA Unallowable Units based on the number of individuals that went through intake each year and using three hours for completing each eligibility determination. We reported these additional units in Appendix A (2011) and Appendix B (2012).

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 haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the SSA Other Allowable Detailed 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).

We found no units to be in error in our sample 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 did not perform this test in 2011 and 2012. The County Board did report unallowable units in the 2011 Cost Report; however, per the interview with the SSA Director and Business Manager, these units were determined to be Other Allowable units and were adjusted in procedure 1 above. Subsequently, we found that an SSA did not track intake units and we reported estimated units in procedure 1 above.

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 requested that we 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 units did not decrease by more than five percent from the prior year's *Schedule B-4*.

The final 2012 TCM and Other SSA Allowable units decreased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that it was operating with two fewer full time SSA positions for five months of the year. The Board also noted one other employee whose salary and time were reported under the Medicaid Administrative Claiming program. The final 2012 Unallowable Units also decreased by five percent or more from the 2011 *Schedule B-4*. This was related to estimated units and fewer individuals receiving intake services in 2012. We reported no variances.

5. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested that we 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 Ledger Summary Listing for the Mental Retardation/DD (2251), School of Hope Sick Leave (2252), OBRA Diversion/Emergency (2253), Residential (2254), Mental Retardation/Family (2255), ECES Grant (2256), IDEA-B Grant (2257), and School of Hope Donations (2259) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*. We also noted pass-through funding for the Pathways program was incorrectly reported in 2011.

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 within 1/4 percent of the county auditor's yearly receipt totals reported for these funds, and the Cost Reports still reconciled after the adjustments from procedure 1.

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 Cost by Auditor Account, Other Income reports, and other supporting documentation such as county tax settlement sheets.

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

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

In 2011, we found no differences. In 2012, we found differences as reported in Appendix B (2012).

5. We reviewed the County Board's Cost by Auditor Account report, Other Income 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 \$1,923 in 2011 and \$73,140 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$574,452 in 2011 and \$643,856 in 2012; and
- Title XX revenues in the amount of \$61,746 in 2011 and \$39,404 in 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$184,499 in 2011 and \$157,215 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H) (1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation (service codes ATT and FTT) 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 also tested seven additional TCM services in 2011 with dates of service after the recipient's date of death and five TCM services, across both 2011 and 2012, for individuals residing in an intermediate care facility (ICF) or nursing facility (NF).

We found instances of non-compliance with these documentation requirements for 2011 in the following service codes: Adult Day Support and Vocation Habilitation Combination -15 minute units (AXF), Non-Medical Transportation-Per Trip Eligible Vehicle (ATB), and Targeted Case Management (TCM). We found no instances of non-compliance with these documentation requirements for 2012. We also found TCM service units in 2011 in which the date of service was after the individual's date of death. We noted no non-compliance related to services provided to individuals residing in an ICF or NF.

Recommendation

We recommend the County Board monitor billing process to ensure compliance with Ohio Admin. Code § 5160:1-2-01.2(J)(4) which states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death."

Paid Claims Testing (Continued)

Recoverable Finding - 2011

Finding \$375.61

Service Code	Units	Review Results	Finding
TCM	25	Units billed after recipient's date of death	\$248.26
AXF	56	Units billed in excess of actual service delivery	\$58.14
ATB	9	Units billed in excess of actual service delivery	\$69.21
		Total	\$375.61

2. 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 TCM units. The County Board was not reimbursed for Supported Employment - Community Employment during 2011 or 2012.

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

We compared the amounts reported on *Schedule A, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

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 report and found the County Board was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. 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 Expense Ledger Summary Listing report for the Mental Retardation/DD (2251), School of Hope Sick Leave (2252), OBRA Diversion/Emergency (2253), Residential (2254), Mental Retardation/Family (2255), ECES Grant (2256), IDEA-B Grant (2257), and School of Hope Donations (2259) funds.

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

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

Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds, and the Cost Reports still reconciled after the adjustments from procedure 1.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expenditure reports and other supporting documentation such as county tax settlement sheets.

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

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 reports.

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

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* 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 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 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.

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

We scanned the County Board's 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 Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

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

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 detailed expense report 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 between the County Board's capitalization procedures and the guidelines listed above.

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 Depreciation Schedule.

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

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.

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

4. We haphazardly selected three of the County Board's fixed assets which meet the County Board's capitalization policy and purchased 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 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.

Property, Depreciation, and Asset Verification Testing (Continued)

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 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 Guides 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 disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011). We selected one additional disposed asset for testing from the 2012 list of disposed assets as there were only two disposed assets in total. We found an additional variance as reported 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 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Expense Ledger Summary Listing report for the Mental Retardation/DD (2251), School of Hope Sick Leave (2252), OBRA Diversion/Emergency (2253), Residential (2254), Mental Retardation/Family (2255), ECES Grant (2256), IDEA-B Grant (2257), and School of Hope Donations (2259) funds.

The variance was less than two percent.

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 Cost Report Detail reports.

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

3. DODD requested that we select a sample of 25 percent of the average number of County Board 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 the misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 29 employees and compared the County Board's organizational chart, staffing/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 found no differences.

Payroll Testing (Continued)

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 we found no misclassification errors in procedure 3 above.

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 Cost Report Detail reports.

We found no variance exceeding one percent.

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

We found no differences for 2011; however, we noted that the County Board had entered a duplicate entry on worksheet 2 for the unreimbursed MAC costs causing the Cost Report to be out of balance and, subsequently, the County Board included this amount as a reconciling item. We removed both of these entries in Appendix A (2011). We reported differences to worksheet 6 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).

4. We selected 13 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 13 RMTS 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 one RMTS observed moment for Activity Code 12-Program Planning, Development, and Interagency Coordination of Non-Medicaid Services that lacked supporting documentation in 2011. We found one RMTS observed moment for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services and one RMTS observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2012.

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

Medicaid Administrative Claiming (Continued)

Recommendation:

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

We did not receive a response from 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, 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

December 17, 2014

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	143	143	To reclassify square footage to agree to final 2010
4. Nursing Services (C) Child	-	153	153	To reclassify square footage to agree to final 2010
5. Speech/Audiology (C) Child	-	71	71	To reclassify square footage to agree to final 2010
7. Occupational Therapy (C) Child	-	71	71	To reclassify square footage to agree to final 2010
8. Physical Therapy (C) Child	-	757	757	To reclassify square footage to agree to final 2010
11. Early Intervention (C) Child	1,184	141	1,325	To reclassify square footage to agree to final 2010
13. School Age (C) Child	9,340	(1,744)	7,596	To reclassify square footage to agree to final 2010
14. Facility Based Services (B) Adult	21,604	(2,100)	19,504	To remove leased building space
15. Supported Emp. - Enclave (B) Adult	-	297	297	To reclassify square footage to agree to final 2010
16. Supported Emp. - Comm Emp. (B) Adult	313	(297)		To reclassify square footage to agree to final 2010
		243	259	To add square footage for pathways
17. Medicaid Administration (A) MAC	-	529	529	To reclassify square footage to agree to final 2010
22. Program Supervision (B) Adult	738	144	882	To reclassify square footage to agree to final 2010
25. Non-Reimbursable (B) Adult	-	151	151	To add square footage for FCFC
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	243	(19)	224	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	43	32	75	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	28	(9)	19	To correct individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	2,453	(1,919)	534	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	8	8	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	650	650	To correct 15 Minute units
Schedule B-3				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	2,268	2,268	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (A) 1st Quarter	-	1,816	1,816	To correctly report SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	-	1,776	1,776	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	-	1,453	1,453	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	-	1,035	1,035	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	1,816	(1,816)	-	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	1,776	(1,776)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,453	(1,453)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,035	(1,035)	-	To correctly report SSA units
		416	416	To correctly report SSA units
Schedule C				
IV. Federal Programs				
39 Pathways Billing Reimbursement	\$ 184,499	\$ (169,049)	\$ 15,450	To reconcile PATHWAYS pass through

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
3. Buildings/Improve. (E) Facility Based Services	\$ 50,784	\$ (22,498)	\$ 28,286	To correct cell total
3. Buildings/Improve. (N) Service & Support Admin	\$ 22,498	\$ (22,498)	\$ -	To correct cell total
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ -	\$ 67,322		To correct depreciation
		\$ 6,273	73,595	To correct depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 22,324	\$ (22,324)	\$ -	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 124,650	\$ 2,102	\$ 126,752	To add a loss on disposal
5. Movable Equipment (X) Gen Expense All	\$ 5,818	\$ (2,727)	\$ 3,091	To correct depreciation
8. COG Expenses (L) Community Residential	\$ 298	\$ (15)	\$ 283	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 15	\$ (1)	\$ 14	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 26	\$ (1)	\$ 25	To match COG report
Worksheet 2				
4. Other Expenses (O) Non-Federal	\$ 88,986	\$ (88,986)	\$ -	To remove duplicate entry of expenses
5. COG Expenses (L) Community Residential	\$ 9,932	\$ (3,441)	\$ 6,491	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 505	\$ (175)	\$ 330	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 864	\$ (299)	\$ 565	To match COG report
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 54,324	\$ 54,324	To add County Auditor fees
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 212,962	\$ 6,888	\$ 219,850	To re-classify costs for purchases >\$5000
5. COG Expenses (L) Community Residential	\$ 584	\$ (29)	\$ 555	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 30	\$ (2)	\$ 28	To match COG report
5. COG Expenses (O) Non-Federal	\$ 51	\$ (3)	\$ 48	To match COG report
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 56,078	\$ (56,078)	\$ -	To reclassify nursing salary
2. Employee Benefits (D) Unasgn Children	\$ 24,865	\$ (24,865)	\$ -	To reclassify nursing benefits
3. Service Contracts (D) Unasgn Children Program	\$ 229,813	\$ (83,973)		To reclassify professional service expense
		\$ (69,765)		To reclassify professional service expense
		\$ (75,805)		To reclassify professional service expense
		\$ 4,295	\$ 4,565	To reclassify from Adult Program to Childrens Program
4. Other Expenses (D) Unasgn Children Program	\$ 16,763	\$ (574)		To reclassify professional service expense
		\$ (190)		To reclassify professional service expense
		\$ (106)		To reclassify professional service expense
		\$ (1,401)		To reclassify professional service expense
		\$ (4,851)	\$ 9,641	To reclassify professional service expense
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 56,078	\$ 56,078	To reclassify nursing salary
1. Salaries (E) Facility Based Services	\$ -	\$ 97,800	\$ 97,800	To reclassify nursing salary
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 24,865	\$ 24,865	To reclassify nursing benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 37,367	\$ 37,367	To reclassify nursing benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 65	\$ 65	To reclassify professional service expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 190	\$ 190	To reclassify professional service expense
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,541	\$ 3,541	To reclassify professional service expense
13. No. of Individual Served (B) Pre-School	-	45	45	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-	302	302	To record statistics to allocate costs
13. No. of Individual Served (E) Facility Based	-	1,119	1,119	To record statistics to allocate costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children	\$ -	\$ 83,973	\$ 83,973	To reclassify professional service expense
4. Other Expenses (C) School Age	\$ -	\$ 574	\$ 574	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-	962	962	To record statistics for excluded units
13. No. of Individual Served (B) Pre-School	-	1,000	1,000	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-	1,694	1,694	To record statistics to allocate costs
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 8,645	\$ 8,645	To reclassify professional service expense
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children	\$ -	\$ 69,765	\$ 69,765	To reclassify professional service expense
4. Other Expenses (C) School Age	\$ -	\$ 106	\$ 106	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-	305	305	To record statistics to allocate costs
13. No. of Individual Served (B) Pre-School	-	201	201	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-	634	634	To record statistics to allocate costs
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children	\$ -	\$ 75,805	\$ 75,805	To reclassify professional service expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 1,401	\$ -	To reclassify professional service expense
		\$ 4,851	\$ 6,252	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-	446	446	To record statistics to allocate costs
13. No. of Individual Served (B) Pre-School	-	197	197	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-	474	474	To record statistics to allocate costs
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 963,697	\$ (97,800)	\$ 865,897	To reclassify nursing salary
2. Employee Benefits (E) Facility Based Services	\$ 418,913	\$ (37,367)	\$ 381,546	To reclassify nursing benefits
3. Service Contracts (E) Facility Based Services	\$ 115,890	\$ (8,645)	\$ 107,245	To reclassify professional service expense
3. Service Contracts (G) Community	\$ 65	\$ (65)	\$ -	To reclassify professional service expense
4. Other Expenses (E) Facility Based Services	\$ 68,564	\$ (4,295)	\$ -	To reclassify from Adult Program to
		\$ (180)	\$ -	To reclassify NFR expenditure
		\$ 2,890	\$ -	To move costs for new purchase <\$5000
		\$ (1,300)	\$ 65,679	To reclassify NFR expenditures
4. Other Expenses (G) Community Employment	\$ 7,348	\$ (3,541)	\$ -	To reclassify professional service expense
		\$ 169,049	\$ 172,856	To reclassify workshop costs
4. Other Expenses (O) Non-Federal	\$ -	\$ 180	\$ -	To reclassify NFR expenditures
		\$ 1,300	\$ 1,480	To reclassify NFR expenditures
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 18,388	\$ 18,388	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ -	\$ 1,658,931	\$ 1,658,931	To correct County Auditor transfers
Plus: Purchases Greater Than \$5,000	\$ 821,700	\$ (2,890)	\$ -	To move costs for new purchase <\$5000
		\$ (6,888)	\$ 811,922	To re-classify costs for purchases >\$5000
Plus: Pathways	\$ 231,714	\$ (169,049)	\$ 62,665	To reclassify workshop costs
Less: Capital Costs	\$ (232,058)	\$ 22,498	\$ -	To correct cell total
		\$ (6,273)	\$ -	To correct depreciation
		\$ (67,322)	\$ -	To correct depreciation
		\$ 2,727	\$ -	To correct depreciation
		\$ 22,498	\$ -	To correct cell total
		\$ 22,324	\$ -	To correct depreciation
		\$ (2,102)	\$ (237,708)	To add a loss on disposal
Less: County Auditor/Treasurer Fees	\$ -	\$ (54,324)	\$ (54,324)	To add County Auditor fees
Less: MAC Unreimbursed	\$ (88,985)	\$ 88,985	\$ -	To remove item added to reconcile with duplicate entry on worksheet 2
Total from 12/31 County Auditor's Report	\$ 9,610,087	\$ 1,658,931	\$ 11,269,018	To match county auditor report total
Revenue:				
Plus:	\$ -	\$ 169,049	\$ 169,049	To reconcile PATHWAYS pass through
Total from 12/31 County Auditor's Report	\$ 10,200,133	\$ 18,474	\$ 10,218,607	To match county auditor report total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 17,685	\$ 17,685	To record ancillary costs
10. Requested Through Calendar Year				

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 20,565	\$ 20,565	To match COG report
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	143	143	To reclassify square footage to agree to 2010
4. Nursing Services (C) Child	-	153	153	To reclassify square footage to agree to 2010
5. Speech/Audiology (C) Child	-	71	71	To reclassify square footage to agree to 2010
7. Occupational Therapy (C) Child	-	71	71	To reclassify square footage to agree to 2010
8. Physical Therapy (C) Child	-	757	757	To reclassify square footage to agree to 2010
11. Early Intervention (C) Child	1,184	141	1,325	To reclassify square footage to agree to 2010
14. Facility Based Services (B) Adult	20,292	(2,100)	18,192	To remove leased building space
15. Supported Emp. -Enclave (B) Adult	282	15	297	To reclassify square footage to agree to 2010
16. Supported Emp. -Comm Emp. (B) Adult	31	(15)	243	To reclassify square footage to agree to 2010
17. Medicaid Administration (A) MAC	-	529	529	To add square footage for pathways
21. Service And Support Admin (D) General	887	114	1,001	To reclassify square footage to agree to 2010
23. Administration (D) General	797	3,138	3,935	To reclassify square footage to agree to 2010
25. Non-Reimbursable (B) Adult	-	151	151	To add square footage for FCFC
Schedule B-1, Section B				
6. Total Individuals Served By Program (A) Facility Based Services - A Acuity	110	(7)	103	To correct individuals served
8. Total Individuals Served By Program (A) Facility Based Services - B Acuity	35	(2)	33	To correct individuals served
9. Total Individuals Served By Program (A) Facility Based Services - C Acuity	32	(2)	30	To correct individuals served
6. Total Individuals Served By Program (B) Supported Emp. - Enclave - A Acuity	1	30	31	To correct individuals served
7. Total Individuals Served By Program (B) Supported Emp. - Enclave - A-1 Acuity	2	23	25	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	23	1	24	To correct individuals served
11. Days Of Attendance (A) Facility Based Services - A-1 Acuity	6,971	(326)	6,645	To correct days of attendance
10. Days Of Attendance (B) Supported Emp. - Enclave - A Acuity	422	(321)	101	To correct days of attendance
11. Days Of Attendance (B) Supported Emp. - Enclave - A-1 Acuity	418	(122)	296	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. - Community Employment	604	90	690	To correct 15 Minute units
		(4)	690	To correct error in compiling units
Schedule B-3				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	2,377	2,377	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,365	(4,590)	3,775	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	-	4,590	4,590	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	-	208	208	To correctly report SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 2,261	\$ 2,261	To match COG report
II. Department of MR/DD				
(E) Waiver Administration- COG Revenue	\$ -	\$ 3,123	\$ 3,123	To match COG report
Worksheet 1				
5. Movable Equipment (E) Facility Based	\$ 3,744	\$ (945)	\$ 2,799	To correct depreciation
5. Movable Equipment (X) Gen Expense All	\$ 3,091	\$ 628	\$ 3,719	To add a loss on disposal
8. COG Expenses (L) Community Residential	\$ 20,565	\$ (20,438)	\$ 127	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 6	\$ 6	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 16	\$ 16	To match COG report

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2						
4. Other Expenses (O) Non-Federal	\$ -	\$	212			To reclassify NFR expenditure
			193	\$	405	To reclassify NFR expenditure
4. Other Expenses (X) Gen Expense All Prgm.	\$ 140,048	\$	(212)			To reclassify NFR expenditure
			(193)	\$	139,643	To reclassify NFR expenditure
5. COG Expenses (L) Community Residential	\$ 5,061	\$	(1,106)	\$	3,955	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 270	\$	(81)	\$	189	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 723	\$	(232)	\$	491	To match COG report
10. Unallowable Fees (O) Non-Federal	\$ -	\$	50,398	\$	50,398	To add County Auditor fees
Worksheet 3						
5. COG Expenses (L) Community Residential	\$ 344	\$	(20)	\$	324	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 18	\$	(3)	\$	15	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ 49	\$	(9)	\$	40	To match COG report
Worksheet 5						
1. Salaries (D) Unasgn Children Program	\$ 57,549	\$	(57,549)	\$	-	To reclassify nursing salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 15,137	\$	(10,547)			To reclassify MAC expenditures
			(3,322)	\$	1,268	To reclassify MAC expenditures
2. Employee Benefits (D) Unasgn Children	\$ 27,622	\$	(27,622)	\$	-	To reclassify nursing benefits
3. Service Contracts (D) Unasgn Children	\$ 220,411	\$	(86,388)			To reclassify professional service expense
			(68,163)			To reclassify professional service expense
			(65,681)	\$	179	To reclassify professional service expense
3. Service Contracts (L) Community Residential	\$ 422,767	\$	(387,494)	\$	35,273	To reclassify match paid to DODD
4. Other Expenses (D) Unasgn Children Program	\$ 15,486	\$	(389)			To reclassify professional service expense
			(12,615)	\$	2,482	To reclassify professional service expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,463	\$	(321)	\$	2,142	To match COG report
Worksheet 6						
1. Salaries (I) Medicaid Admin	\$ 354,841	\$	10,547	\$	365,388	To reclassify MAC expenditures
1. Salaries (O) Non-Federal Reimbursable	\$ 110,642	\$	3,322	\$	113,964	To reclassify MAC expenditures
Worksheet 7-B						
1. Salaries (D) Unasgn Children Program	\$ -	\$	57,549	\$	57,549	To reclassify nursing salaries
1. Salaries (H) Unasgn Adult Program	\$ -	\$	71,142	\$	71,142	To reclassify nursing salaries
2. Employee Benefits (D) Unasgn Children	\$ -	\$	27,622	\$	27,622	To reclassify nursing benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	34,804	\$	34,804	To reclassify nursing benefits
4. Other Expenses (D) Unasgn Children Program	\$ -	\$	545			To reclassify professional service expense
			389	\$	934	To reclassify professional service expense
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$	710	\$	710	To reclassify professional service expense
13. No. of Individual Served (B) Pre-School	-		33		33	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-		175		175	To record statistics to allocate costs
13. No. of Individual Served (E) Facility Based Services	-		767		767	To record statistics to allocate costs
Worksheet 7-C						
3. Service Contracts (D) Unasgn Children	\$ -	\$	86,388	\$	86,388	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-		1,111		1,111	To record statistics to allocate costs
13. No. of Individual Served (B) Pre-School	-		1,082		1,082	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-		1,598		1,598	To record statistics to allocate costs
Worksheet 7-D						
3. Service Contracts (E) Facility Based Services	\$ -	\$	5,640	\$	5,640	To reclassify professional service expense
Worksheet 7-E						
3. Service Contracts (D) Unasgn Children	\$ -	\$	68,163	\$	68,163	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-		341		341	To record statistics to allocate costs
13. No. of Individual Served (B) Pre-School	-		193		193	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-		552		552	To record statistics to allocate costs

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 7-F						
3. Service Contracts (D) Unasgn Children	\$ -	\$	65,681	\$	65,681	To reclassify professional service expense
4. Other Expenses (D) Unasgn Children Program	\$ -	\$	12,615	\$	12,615	To reclassify professional service expense
13. No. of Individual Served (A) Early Intervention	-		363		363	To record statistics to allocate costs
13. No. of Individual Served (B) Pre-School	-		205		205	To record statistics to allocate costs
13. No. of Individual Served (C) School Age	-		352		352	To record statistics to allocate costs
Worksheet 9						
5. COG Expenses (N) Service & Support Admin. Costs	\$ 918	\$	(94)	\$	824	To match COG report
Worksheet 10						
1. Salaries (H) Unasgn Adult Program	\$ 123,534	\$	(71,142)	\$	52,392	To reclassify nursing salaries
2. Employee Benefits (H) Unasgn Adult Program	\$ 54,239	\$	(34,804)	\$	19,435	To reclassify nursing benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 5,640	\$	(5,640)	\$	-	To reclassify professional service expense
4. Other Expenses (E) Facility Based Services	\$ 27,524	\$	(204)			To reclassify NFR expenditure
		\$	(180)	\$	27,140	To reclassify NFR expenditure
4. Other Expenses (G) Community Employment	\$ 681	\$	481	\$	1,162	To reclassify professional service expense
4. Other Expenses (H) Unasgn Adult Program	\$ 4,150	\$	(545)			To reclassify professional service expense
		\$	(710)	\$	2,895	To reclassify misclassified expense
4. Other Expenses (O) Non-Federal	\$ -	\$	204			To reclassify NFR expenditure
		\$	180	\$	384	To reclassify NFR expenditure
a1 Adult						
2. Indirect/Overhear Costs (B) Less Revenue	\$ -	\$	30,224	\$	30,224	To record RSC expenses
3. Program Supervision (B) Less Revenue	\$ -	\$	19,106	\$	19,106	To record RSC expenses
10. Community Employment (B) Less Revenue	\$ -	\$	73,455	\$	73,455	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Transfers Out-General	\$ -	\$	2,307,237	\$	2,307,237	To add transfers
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 910,898	\$	387,494	\$	1,298,392	To reclassify match paid to DODD
Plus: Other	\$ 481	\$	(481)	\$	-	To correct misclassified expenditure
Less: Capital Costs	\$ (299,963)	\$	945			To correct depreciation
		\$	(628)	\$	(299,646)	To add a loss on disposal
Less: County Auditor/Treasurer Fees	\$ -	\$	(50,398)	\$	(50,398)	To add County Auditor fees
Less: COG Expenses Posted on Schedule A	\$ -	\$	(20,565)	\$	(20,565)	To reconcile Schedule A
Total from 12/31 County Auditor's Report	\$ 8,573,837	\$	2,307,237	\$	10,881,074	To match county auditor report total
Revenue:						
Plus: Transfers	\$ -	\$	2,320,508	\$	2,320,508	To add transfers
Total from 12/31 County Auditor's Report	\$ 8,947,129	\$	2,320,508	\$	11,267,637	To match county auditor report total
Medicaid Administration Worksheet						
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$	22,802	\$	22,802	To record ancillary costs
10. Through Calendar Year						



Dave Yost • Auditor of State

SANDUSKY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SANDUSKY 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
FEBRUARY 10, 2015**