



Dave Yost • Auditor of State

BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East 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 Belmont County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs for Facility Based, Enclave and Community Employment services but no square footage reported. The County Board stated that Belco Works Inc. leases the space for these services. We reported this square footage as non-federal reimbursable as part of the adjustments to carry the 2011 square footage forward to 2012 (see below).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. However, the County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013.

We carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 as reported in Appendix A (2012) and Appendix B (2013).

Statistics – Square Footage (Continued)

2. DODD asked us to compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10 percent.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

3. DODD asked us to compare the County Board's original square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in additional square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances in Appendix A (2012) and Appendix B (2013).

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Total Attendance Belco Works, Tomorrows Corner Attendance Totals, Team Consulting Non-waiver Attendance and Paramount Supported Employment Community Services reports for the number of individuals served, days of attendance, 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances in 2012. We found variances greater than two percent as reported in Appendix B (2013).

3. We traced the number of total attendance days for four Adult Day Service and one Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional two individuals in 2012 and two individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

Statistics – Attendance (Continued)

If differences in acuity or attendance days were noted, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012) and Appendix B (2013). We found no overpayment. We also found two individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

4. We selected 30 supported employment-community employment units from the Paramount Supported Employment Community Services and Total Attendance Belco Works reports and determined 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 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Units Delivered - Transportation by Service, Month and Age Group' and 'Paramount Support Services – Non-Medical Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for four adults and one child from 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed and Contracted Transportation (Belco) reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no differences on *Schedule B-3* for 2012. We found variances exceeding two percent as reported in Appendix B (2013). We also noted differences impacting transportation costs on *Worksheet 8, Transportation Services* as reported in Appendix A (2012).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances exceeding two percent.

Statistics – Service and Support Administration (Continued)

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the TCM SSA Unallowable reports 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) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined 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.

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.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the TCM NBGT Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Receipt Reports for the Developmental Disabilities (S66), Reserve Account (S67), Community DD Residential Services (S68), and DD Medicaid Reserve (S69) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Mideast Ohio Regional Council (COG) County Board Summary Workbooks for 2012 and 2013.

We found no differences.

3. We reviewed the County Board's State Account Code Detailed 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.

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

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 \$334,303 in 2012 and \$463,550 in 2013 ;
- IDEA Early Childhood Special Education revenues in the amount of \$5,284 in 2012 and \$2,937 in 2013;
- IDEA Part B revenues in the amount of \$40,935 in 2012 and \$29,831 in 2013;
- School Lunch Program revenues in the amount of \$8,035 in 2012 and \$5,815 in 2013; and
- Title XX revenues in the amount of \$45,844 in 2012 and \$43,517 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$84,297 in 2012 and \$115,562 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there was no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no differences between the usual and customary and reimbursed rates. We found instances of non-compliance with Non-Medical Transportation – One Way Trip (ATB/FTB) services and made corresponding adjustments to *Schedule B-3* as reported in Appendix A (2012) and Appendix B (2013).

Recoverable Finding - 2012 Finding \$3,675.68

Service Code	Units	Review Results	Finding
ATB	49	Units billed in excess of service delivery	\$588.64
FTB	258	Units billed in excess of service delivery	\$3,087.04
		Total	\$3,675.68

Paid Claims Testing (Continued)

Recoverable Finding - 2013 Finding \$452.07

Service Code	Units	Review Results	Finding
ATB	4	Units billed in excess of service delivery	\$47.21
FTB	34	Units billed in excess of service delivery	\$404.86
		Total	\$452.07

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement with the actual number of units in compliance with DODD's Medicaid Waiver Billing Instructions which states in pertinent part, "A provider can only bill for actual units of service delivered." The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. DODD asked us to compare the number of reimbursed TCM units and Supported Employment-Community Employment units from the MBS Summary by Service Code report to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively, to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2012 or 2013.

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget report for the DD Severance Benefit (S65), Developmental Disabilities (S66), Reserve Account (S67), Community DD Residential Services (S68), and DD Medicaid Reserve (S69) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no differences.

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

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C) (3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria in 2012. We reported differences for unrecorded purchases in Appendix B (2013).

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the Month of January 2012 and December 2013 that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Assets Not Totally Depreciated (By Date Span) report to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$500.

We found no differences exceeding \$500.

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Assets Not Totally Depreciated (By Date Span) report and prior year depreciation adjustments to the County Board's 2012 and 2013 Assets Not Totally Depreciated (By Date Span) reports 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 to identify any cell variances greater than \$500.

We reported differences in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected two of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in 2012 and 2013 and determined if the useful life agreed to the estimated useful life prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's 2012 and 2013 State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Budget Reports for the Developmental Disabilities (S66) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 18 selected, we compared the County Board's organizational chart, State Expenses Detailed report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

Payroll Testing (Continued)

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. We scanned the County Board's 2012 and 2013 State Expense Detailed Reports and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no additional differences.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expense Detail Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salary and benefits.

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

We found differences for 2012 and 2013; however, after revisions made in the Payroll Testing section (see procedure 3 above), no further revisions were needed.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 12 observed moments in 2012 and 11 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

For 2012, we found one observed moment for Activity Code 2-Targeted Case Management and one observed moment for Activity Code 18-General Administration that lacked supporting documentation as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

For 2013, we found one observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services and one observed moment for Activity Code 17-Investigating Major and Unusual Incidents that lacked supporting documentation as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

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

Recommendation:

We recommend 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 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."

Belmont County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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, Ohio Department of Medicaid and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

March 22, 2016

Appendix A
Belmont County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (C) Child	1,198	1,697	2,895	To adjust to 2011 square footage totals.
5. Speech/Audiology (C) Child	309	616	925	To adjust to 2011 square footage totals.
7. Occupational Therapy (C) Child	308	92	400	To adjust to 2011 square footage totals.
8. Physical Therapy (C) Child	308	92	400	To adjust to 2011 square footage totals.
11. Early Intervention (C) Child	800	(615)		To adjust to 2011 square footage totals.
		45	230	To correct square footage per payroll
12. Pre-School (C) Child	1,327	10		To adjust to 2011 square footage totals.
		45	1,382	To correct square footage per payroll
13. School Age (C) Child	2,673	11,640		To adjust to 2011 square footage totals.
		(105)		To correct square footage per payroll
		45	14,253	To correct square footage per payroll
14. Facility Based Services (B) Adult			-	To correctly report square footage
15. Supported Emp. - Enclave (B) Adult			-	To correctly report square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	105	105	To correct square footage per payroll
17. Medicaid Administration (A) MAC			-	To correctly report square footage
18. County Board Operated ICF/MR (D) General			-	To correctly report square footage
19. Community Residential (D) General			-	To correctly report square footage
20. Family Support Services (D) General			-	To correctly report square footage
21. Service And Support Admin (D) General	1,247	(423)	824	To correct square footage per payroll
22. Program Supervision (B) Adult			-	To correctly report square footage
22. Program Supervision (C) Child	254	(254)	-	To adjust to 2011 square footage totals.
23. Administration (D) General	2,007	(64)		To adjust to 2011 square footage totals.
		(195)		To correct square footage per payroll
		195	1,943	To correct square footage per payroll
24. Transportation (D) General			-	To correctly report square footage
25. Non-Reimbursable (B) Adult	-	30,622	30,622	To adjust to 2011 square footage totals.
25. Non-Reimbursable (C) Child	-	1,327		To adjust to 2011 square footage totals.
		320	1,647	To correct square footage per payroll
25. Non-Reimbursable (D) General	3,115	(1,327)		To adjust to 2011 square footage totals.
		543	2,331	To correct square footage per payroll
Schedule B-1, Section B				
10. A (A) Facility Based Services	9,371	(37)	9,334	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,839	(307)	11,532	To remove trips due to paid claims finding
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	254	707	961	To correct number of one-way trips
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 13,442	\$ (1,625)	\$ 11,817	To correct for prior audit assets not properly depreciated.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 26,781	\$ 659	\$ 27,440	To correct for prior audit assets not properly depreciated.
8. COG Expenses (O) Non-Federal Reimbursable	\$ 75	\$ (16)	\$ 59	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 122,699	\$ (32,719)		To reclassify MUI Coordinator's salary
	\$	\$ 17,051		To reclassify Director of Provider Development and Support's salary
	\$	\$ 25,992	\$ 133,023	To reclassify Medicaid Service Manager's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 155,531	\$ (19,438)		To reclassify MUI Coordinator's benefits
	\$	\$ 5,582		To reclassify Director of Provider Development and Support's benefits
	\$	\$ 19,439	\$ 161,114	To reclassify Medicaid Service Manager's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 107,268	\$ (37,572)		To reclassify shared services payroll
		\$ 3,088	\$ 72,784	To reclassify contribution/donation activity

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 60,258	\$ (9,332)		To reclassify shared services payroll
		\$ (3,088)	\$ 47,838	To reclassify contribution/donation activity
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,967	\$ 154	\$ 2,121	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 56,504	\$ (28,856.00)	\$	To reclassify Administrative Assistant's salary
1.	\$	\$ (17,051)	\$ 10,597	To reclassify Director of Provider Development and Support's salary
2. Employee Benefits (D) Unasgn Children Program	\$ 27,485	\$ (20,033)	\$	To reclassify Administrative Assistant's benefits
2.	\$	\$ (5,582)	\$ 1,870	To reclassify Director of Provider Development and Support's benefits
Worksheet 3				
5. COG Expenses (O) Non-Federal Reimbursable	\$ 46	\$ 2	\$ 48	To match final COG workbook
Worksheet 5				
1. Salaries (C) School Age	\$ 371,026	\$ (10,419)	\$	To reclassify Transition Specialist's salary
	\$	\$ (27,043)	\$ 333,564	To reclassify Transition Counselor's salary
1. Salaries (D) Unasgn Children Program	\$ 16,108	\$ 28,856	\$	To reclassify Administrative Assistant's salary
	\$	\$ (7,544)	\$ 37,420	To reclassify Vehicle Operator 2
1. Salaries (O) Non-Federal Reimbursable	\$ 33,894	\$ 32,719	\$	To reclassify MUI Coordinator's salary
	\$	\$ (33,894)	\$ 32,719	To reclassify shared services payroll
2. Employee Benefits (C) School Age	\$ 194,405	\$ (4,965)	\$	To reclassify Transition Specialist's benefits
	\$	\$ (17,449)	\$ 171,991	To reclassify Transition Counselor's benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 3,474	\$ 20,033	\$ 23,507	To reclassify Administrative Assistant's benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 19,438	\$ 19,438	To reclassify MUI Coordinator's benefits
3. Service Contracts (A) Early Intervention	\$ 75,000	\$ (75,000)	-	To reclassify EI Specialized Account expenses
3. Service Contracts (C) School Age	\$ 63,890	\$ (21,678)	42,212	To reclassify Bridges to Transition expenses
3. Service Contracts (D) Unasgn Children Program	\$ 170,860	\$ (60,000)	\$ 110,860	To reclassify child advocacy center expense
3. Service Contracts (M) Family Support Services	\$ 33,367	\$ 75,000	\$ 108,367	To reclassify EI Specialized Account expenses
4. Other Expenses (L) Community Residential	\$ 5,462	\$ 60,000	\$ 65,462	To reclassify child advocacy center expense
4. Other Expenses (M) Family Support Services	\$ 128,674	\$ (58,258)	\$ 70,416	To reclassify developmental center costs
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6,898	\$ 4,240	\$ 11,138	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 342,190	\$ (33,249)	\$	To reclassify shared services payroll
	\$	\$ (32,323)	\$	To reclassify shared services payroll
	\$	\$ (2,638)	\$ 273,980	To reclassify shared services payroll
1. Salaries (O) Non-Federal Reimbursable	\$ 112,442	\$ (1,019)	\$	To reclassify shared services payroll
	\$	\$ (16,930)	\$	To reclassify shared services payroll
	\$	\$ (13,509)	\$	To reclassify shared services payroll
	\$	\$ (12,774)	\$ 68,210	To reclassify shared services payroll

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 518,309	\$ 7,544	525,853	To reclassify Vehicle Operator's salary
3. Service Contracts (F) Enclave	\$ 40,237	\$ 7,665		To reclassify Enclave transportation expenses
		\$ 40,237		To reclassify Enclave transportation expenses
		\$ (40,237)	\$ 47,902	To reclassify misposted transportation expenses
3. Service Contracts (G) Community Employment	\$ 17,568	\$ 446	\$ 18,014	To reclassify Community Employment taxi expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 89,331	\$ 40,237	\$ 129,568	To reclassify misposted transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 204,212	\$ (25,992)	\$ 178,220	To reclassify Medicaid Service Manager's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 141,714	\$ (19,439)	\$ 122,275	To reclassify Medicaid Service Manager's benefits
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 10,419		To reclassify Transition Specialist's salary
	\$ -	\$ 27,043	\$ 37,462	To reclassify Transition Counselor's salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 4,965		To reclassify Transition Specialist's benefits
		\$ 17,449	\$ 22,414	To reclassify Transition Counselor's benefits
3. Service Contracts (E) Facility Based Services	\$ 590,572	\$ (7,665)		To reclassify Enclave transportation expenses
		\$ (40,237)	\$ 542,670	To reclassify Enclave transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 21,678	\$ 21,678	To reclassify Bridges to Transition expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 10,419		To record RSC payroll expenses
		\$ 4,965		To record RSC payroll expenses
		\$ 27,043		To record RSC payroll expenses
		\$ 17,449		To record RSC payroll expenses
		\$ 21,678	\$ 81,554	To record RSC program expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Shared Services for BHN Alliance	\$ 85,598	\$ 33,894		To reconcile shared services with BHN Alliance
		\$ 37,572		To reconcile shared services with BHN Alliance
		\$ 9,332		To reconcile shared services with BHN Alliance
		\$ 33,249		To reconcile shared services with BHN Alliance
		\$ 32,323		To reconcile shared services with BHN Alliance
		\$ 2,638		To reconcile shared services with BHN Alliance
		\$ 1,019		To reconcile shared services with BHN Alliance
		\$ 16,930		To reconcile shared services with BHN Alliance
		\$ 13,509		To reconcile shared services with BHN Alliance
		\$ 12,774	\$ 278,838	To reconcile shared services with BHN Alliance
Plus: Developmental Center Costs	\$ -	\$ 58,258	\$ 58,258	To reconcile developmental center costs
Less: Capital Costs	\$ (226,571)	\$ 1,625		To correct for prior audit assets not properly depreciated.
		\$ (659)	\$ (225,605)	To correct for prior audit assets not properly depreciated.

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Appendix B
Belmont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	309	616	925	To adjust to 2011 square footage totals.
7. Occupational Therapy (C) Child	308	92	400	To adjust to 2011 square footage totals.
8. Physical Therapy (C) Child	308	92	400	To adjust to 2011 square footage totals.
11. Early Intervention (C) Child	800	(615)		To adjust to 2011 square footage totals.
		(185)		To correct square footage per payroll
12. Pre-School (C) Child	1,327	10		To adjust to 2011 square footage totals.
		45	1,382	To correct square footage per payroll
13. School Age (C) Child	14,190	123		To adjust to 2011 square footage totals.
		(105)		To correct square footage per payroll
		45	14,253	To correct square footage per payroll
14. Facility Based Services (B) Adult			-	To correctly report sq. footage
15. Supported Emp. - Enclave (B) Adult			-	To correctly report sq. footage
16. Supported Emp. - Comm Emp. (B) Adult	-	105	105	To correct square footage per payroll
17. Medicaid Administration (A) MAC			-	To correctly report sq. footage per payroll
18. County Board Operated ICF/MR (D) General			-	To correctly report sq. footage per payroll
19. Community Residential (D) General			-	To correctly report sq. footage per payroll
20. Family Support Services (D) General			-	To correctly report sq. footage per payroll
21. Service And Support Admin (D) General	1,247	(310)	937	To correct square footage per payroll
22. Program Supervision (B) Adult			-	To correctly report sq. footage
22. Program Supervision (C) Child	120	(120)	-	To adjust to 2011 square footage totals.
23. Administration (D) General	2,141	(198)		To adjust to 2011 square footage totals.
		(307)		To correct square footage per payroll
		62	1,698	To correct square footage per payroll
24. Transportation (D) General			-	To correct square footage per payroll
25. Non-Reimbursable (B) Adult			-	To correct square footage per payroll
25. Non-Reimbursable (C) Child	1,327	328	1,655	To correct square footage per payroll
25. Non-Reimbursable (D) General	1,788	459	2,247	To correct square footage per payroll
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	4,488	4,488	To correct 15 Minute units
8. B (A) Facility Based Services	28	1	29	To correct individuals served
10. A (A) Facility Based Services	7,332	(3)	7,329	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,090	(38)	11,052	To remove trips due to paid claims finding
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 8,058	\$ 2,136	\$ 10,194	To report correct cost of bus, tokens, cabs
7. Supported Emp. - Comm. Emp. (E) One Way Trips- Third Quarter	249	(67)	182	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	238	(238)	-	To report correct number of one-way trips
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 9,300	\$ (1,625)	\$ 7,675	To correct for prior audit assets not properly depreciated.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 27,294	\$ 659	\$ 27,953	To correct for prior audit assets not properly depreciated.
8. COG Expenses (N) Service & Support Admin	\$ 126	\$ 49	\$ 175	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 48	\$ 26	\$ 74	To match final COG workbook

Appendix B (Page 2)
Belmont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 112,389	\$ (33,492)	\$	To reclassify MUI Coordinator's salary
	\$	\$ (23,303)	\$	To reclassify Administrative Services Coordinator's salary
	\$	\$ 30,043	\$ 85,637	To reclassify Medicaid Service Manager's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 212,108	\$ (20,870)	\$	To reclassify MUI Coordinator's benefits
	\$	\$ (12,862)	\$	To reclassify Administrative Services Coordinator's benefits
	\$	\$ 20,716	\$ 199,092	To reclassify Medicaid Service Manager's benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 88,736	\$ (6,030)	\$ 82,706	To reclassify awareness activity expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 161,675	\$ (55,633)	\$	To reclassify shared services payroll
	\$	\$ 6,030	\$	To reclassify awareness activity expense
	\$	\$ 572	\$ 112,644	To reclassify promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 68,814	\$ (9,409)	\$ 59,405	To reclassify shared services payroll
5. COG Expense (N) Service & Support Admin	\$ 2,457	\$ (91)	\$ 2,366	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 930	\$ 74	\$ 1,004	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 85,525	\$ (9,203)	\$ 76,322	To reclassify Administrative Services Coordinator's salary
2. Employee Benefits (D) Unasgn Children Program	\$ 25,746	\$ (6,435)	\$ 19,311	To reclassify Administrative Services Coordinator's benefits
Worksheet 3				
5. COG Expense (N) Service & Support Admin	\$ 112	\$ (7)	\$ 105	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 42	\$ 3	\$ 45	To match final COG workbook
Worksheet 5				
1. Salaries (C) School Age	\$ 434,933	\$ (10,522)	\$	To reclassify Transition Specialist's salary
	\$	\$ (28,386)	\$ 396,025	To reclassify Transition Counselor's salary
1. Salaries (D) Unasgn Children Program	\$ 9,883	\$ 23,303	\$	To reclassify Administrative Services Coordinator's salary
	\$	\$ 9,203	\$ 42,389	To reclassify Administrative Services Coordinator's salary
1. Salaries (O) Non-Federal Reimbursable	\$ 12,944	\$ 33,492	\$	To reclassify MUI Coordinator's salary
	\$	\$ (5,382)	\$	
	\$	\$ (7,562)	\$ 33,492	To reclassify shared services payroll
2. Employee Benefits (C) School Age	\$ 236,084	\$ (5,245)	\$	To reclassify Transition Specialist's benefits
	\$	\$ (18,775)	\$ 212,064	To reclassify Transition Counselor's benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 2,587	\$ 12,862	\$	To reclassify Administrative Services Coordinator's benefits
	\$	\$ 6,435	\$ 21,884	To reclassify Administrative Services Coordinator's benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 20,870	\$ 20,870	To reclassify MUI Coordinator's benefits
3. Service Contracts (C) School Age	\$ 44,703	\$ (16,875)	\$ 27,828	To reclassify Bridges to Transition expenses
4. Other Expenses (D) Unasgn Children Program	\$ 80,142	\$ (7,108)	\$	To reclassify purchase > \$5K
	\$	\$ (572)	\$ 72,462	To reclassify promotional expenses
4. Other Expenses (M) Family Support Services	\$ 191,648	\$ (53,644)	\$ 138,004	To reclassify developmental center costs
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 192,146	\$ (36,951)	\$	To reclassify shared services payroll
	\$	\$ (46,513)	\$	To reclassify shared services payroll
	\$	\$ (13,973)	\$	To reclassify shared services payroll
	\$	\$ (10,643)	\$	To reclassify shared services payroll
	\$	\$ (9,372)	\$ 74,694	To reclassify shared services payroll

Appendix B (Page 3)
Belmont County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 305,686	\$ (19,074)	\$ 286,612	To reclassify vehicle purchase > \$5K
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 258,619	\$ (30,043)	\$ 228,576	To reclassify Medicaid Service Manager's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 176,124	\$ (20,716)	\$ 155,408	To reclassify Medicaid Service Manager's benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 27,291	\$ (2,944)	\$ 24,347	To match final COG workbook
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 10,522	\$ 10,522	To reclassify Transition Specialist's salary
		\$ 28,386	\$ 38,908	To reclassify Transition Counselor's salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 5,245	\$ 5,245	To reclassify Transition Specialist's benefits
		\$ 18,775	\$ 18,775	To reclassify Transition Counselor's salary
4. Other Expenses (G) Community Employment	\$ -	\$ 16,875	\$ 16,875	To reclassify Bridges to Transition expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 10,522	\$ 10,522	To record RSC payroll expenses
		\$ 5,245	\$ 5,245	To record RSC payroll expenses
		\$ 28,386	\$ 28,386	To record RSC payroll expenses
		\$ 18,775	\$ 18,775	To record RSC payroll expenses
		\$ 16,875	\$ 16,875	To record Bridges to Transition expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 43,848	\$ 19,074	\$ 24,774	To reconcile vehicle purchase > \$5K
		\$ 7,108	\$ 7,108	To reconcile purchase > \$5K
Plus: Shared Services for BHN Alliance	\$ 103,928	\$ 5,382	\$ 109,310	To reconcile shared services with BHN Alliance
		\$ 7,562	\$ 7,562	To reconcile shared services with BHN Alliance
		\$ 36,951	\$ 36,951	To reconcile shared services with BHN Alliance
		\$ 46,513	\$ 46,513	To reconcile shared services with BHN Alliance
		\$ 55,633	\$ 55,633	To reconcile shared services with BHN Alliance
		\$ 9,409	\$ 9,409	To reconcile shared services with BHN Alliance
		\$ 13,973	\$ 13,973	To reconcile shared services with BHN Alliance
		\$ 10,643	\$ 10,643	To reconcile shared services with BHN Alliance
		\$ 9,372	\$ 9,372	To reconcile shared services with BHN Alliance
Plus: Other (Developmental Center)	\$ -	\$ 53,644	\$ 53,644	To reconcile developmental center costs
Less: Capital Costs	\$ (223,665)	\$ 1,625	\$ (222,040)	To correct for prior audit assets not properly depreciated.
		(659)	(222,699)	To correct for prior audit assets not properly depreciated.

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Dave Yost • Auditor of State

BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BELMONT 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
APRIL 19, 2016**