



Dave Yost • Auditor of State

SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings – 2012.....	6
Paid Claims - Recoverable Findings – 2013.....	6
Recommendation: Monitoring of Services Billed to Medicaid.....	6
Recommendation: Contracted Commercial Transportation Costs	8
Appendix A: Income and Expenditure Report Adjustments – 2012.....	13
Appendix B: Income and Expenditure Report Adjustments – 2013.....	17

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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 Summit 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 no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Transportation building for 2012 and the Cuyahoga Falls building for 2013 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 identified any variances greater than 10 percent.

We found no variances.

Statistics – Square Footage (Continued)

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances in Appendix A (2012). We found no variances in 2013.

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 found no variances.

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 Day Service Individual Summary, Day Service Attendance Detail and Supported Employment Community Person Summary 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 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 reported variances in Appendix A (2012). We found no variances greater than two percent in 2013.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Service Attendance Detail 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 Day Service Attendance Detail reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional six individuals in 2012 and five individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation 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 an overpayment for attendance days at the incorrect acuity band; see the Paid Claims Testing section for recoverable findings.

Statistics – Attendance (Continued)

4. We selected 30 Supported Employment-Community Employment units from the Supported Employment Community Detail 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 B-3 Quarterly Transportation Summary 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 found variances as reported in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for nine adults and one child for one month in 2012 and one month in 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 in 2012. We reported variances in Appendix B (2013).

3. We compared the cost of bus tokens/cabs from the County Board's 2012 Ledger Report and 2013 Detail General Ledger 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 reported variances and differences impacting transportation related costs reported on *Worksheet 8* in Appendix A (2012) and Appendix B (2013).

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-NBS Summary reports with the 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.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM-NBS Details 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 in 2012. We found no variances exceeding 10 percent in 2013.

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected a sample of 30 SSA Unallowable units for 2012 from the TCM-NBS Details report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances in Appendix A (2012). We did not perform this procedure for 2013 as the County Board did not report any SSA Unallowable units on *Schedule B-4* and stated it did not perform SSA unallowable activities.

4. DODD asked that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked that we perform additional testing.

We did not perform this procedure as the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Budget Status (Current Period) reports for the Developmental Disabilities (20801) and Consolidated Donations (20813) 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 Report reconciled within acceptable limits in 2012. We reported differences in Appendix B (2013) and, after these adjustments, the Cost Report reconciled within acceptable limits.

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

We reported differences in Appendix A (2012). We found no differences in 2013.

3. We reviewed the County Board's Budget Status (Current Period) reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$115,442 in 2012 and \$699,968 in 2013;
- School Lunch revenues in the amount of \$13,326 in 2012 and \$111,508 in 2013; and
- Title XX revenues in the amount of \$226,031 in 2013.

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 \$179,533 in 2012 and \$268,158 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program*. We also noted the County Board reported corresponding revenue offsets on *Schedule a1, Adult Program* in the amount of \$156,285 in 2012 and \$218,280 in 2013 and corresponding match costs were reported on the *Reconciliation to the County Auditor Worksheet* of \$75,470 in 2012 and \$72,869 in 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, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, DODD asked that we compare 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, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is 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 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 instances of contracted services for commercial transportation; however, we found no differences between the usual and customary and reimbursed rates. However, we also noted that management could not provide supporting documentation necessary to confirm management's assumptions about the reasonableness of charges paid by the County Board for commercial transportation. See procedure 6 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

We found no other contracted services in our sample. We found instances of non-compliance in the following service codes: Supported Employment - Enclave - 15 minute unit (ANF); Adult Day Support and Vocational Habilitation Combination - Daily Unit (AXD and FXD); Supported Employment - Enclave- Daily unit (FND); and Vocational Habilitation - 15 minute unit (FVF) as described below and made corresponding unit adjustments on *Schedule B-1* and *B-4* as reported in Appendix A (2012) and Appendix B (2013).

We also reported findings for Supported Employment - Enclave- Daily unit (AND) and Adult Day Support and Vocational Habilitation Combination - Daily Unit (AXD) from the Statistics - Attendance section.

Paid Claims Testing (Continued)

Recoverable Finding – 2012

Finding \$1,092.49

Service Code	Units	Review Results	Finding
AXD	2	Billed for absent day; Lack of supporting documentation	\$53.01
ANF	16	Lack of supporting documentation	\$14.99
FND	1	Lack of supporting documentation	\$22.40
FXD	2	Billed for absent day	\$53.01
TCM	96	Units billed in excess of service delivery	\$949.08
		Total	\$1,092.49

Recoverable Finding – 2013

Finding \$614.19

Service Code	Units	Review Results	Finding
AXD	2	Lack of supporting documentation	\$52.54
AND	20	Lack of supporting documentation	\$152.60
FVF	18	Lack of attendance documentation	\$18.83
TCM	40	Units billed in excess of service delivery	\$390.22
		Total	\$614.19

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement for the proper number of units and have adequate supporting documentation in compliance with DODD's Medicaid Waiver Billing Instructions which states in pertinent part, "A Provider must maintain all necessary records for a period of seven (7) years in the event of an audit...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. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

In our initial comparison we found the amounts reimbursed for TCM exceeded reported units in 2012. We determined the County Board's original report did not reflect the accurate units, as it excluded units from quality assurance. We then obtained a revised detailed SSA report and reported these differences in Appendix A (2012).

The final comparisons found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units for 2012 or 2013.

Paid Claims Testing (Continued)

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 amounts 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 Status (Current Period) reports for the Developmental Disabilities (20801) and Consolidated Donations (20813) 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 Report reconciled within acceptable limits in 2012. We reported differences in Appendix B (2013) and, after these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Crosswalk, Ledger Report, Statement of Revenues and Expenditures, Detail General Ledger reports and tax settlement sheets 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 \$750.

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

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 Ledger Report and 2013 Detail General Ledger report and judgmentally selected 100 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 \$750.

We reported misclassified and non-federal reimbursable costs, as well as, unrecorded capital asset costs in Appendix A (2012). We reported misclassified costs in 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.

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

We also reviewed the Collaborative Agreement between the County Board and Metro Regional Transit Authority (Metro RTA) and noted the County Board was charged a premium fare of \$5.50 in 2012 and \$7.50 in 2013 for each trip provided to specific programmatic sites. The County Board explained this premium fare referred to in the agreement was for supplemental services provided to the County Board. These services include accepting the County Board's assessment process instead of an application signed by a physician which allows for quicker approvals for transportation services. Also, Metro RTA will report behavior and attendance issues and will work with the County Board on a plan of correction. Metro RTA will also allow County Board individuals to use the provided photo ID as fare media instead of requesting payment upon boarding.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the premium fare was developed or how it related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's 2012 Ledger Report and 2013 Detail General Ledger report 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 Assets reports.

We found no additional unrecorded purchases meeting the capitalization criteria other than those already reported in procedure 4 above.

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 February 2012 showing that it reconciled its income and expenditures on a monthly basis with the county auditor. We did not perform this procedure for 2013 as the County Board began using the county's financial system for reporting.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Fixed Assets reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$750.

We found no differences exceeding \$750.

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Fixed Assets report and prior year depreciation adjustments to the County Board's 2012 and 2013 Fixed Assets 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 \$750.

We found no differences.

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the five 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. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two 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 reported differences in Appendix A (2012) and Appendix B (2013).

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 Status (Current Period) reports for the Developmental Disabilities (20801) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Expense Crosswalk, Ledger Report, Statement of Revenues and Expenditures and Detail General Ledger reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$750.

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 40 selected, we compared the County Board's organizational chart, Employee Lists 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 in 2012, we performed procedure 4 below.

4. We scanned the County Board's Employee Lists for 2012 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 Guide.

We reported differences in Appendix A (2012). We did not perform this procedure for 2013 as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Total Salaries and Benefits by Employee 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 salaries and benefits exceeded MAC salaries and benefits.

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

We found no differences.

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 27 observed moments in 2012 and 24 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.

We found no differences in 2012. We found one observed moment that was not properly classified as Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in 2013 in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment in accordance with the RMTS guide, section on Examples of Unacceptable documentation. .

We reported this instance 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.

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.

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

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.

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

Dave Yost
Auditor of State

June 13, 2016

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	17,910	3,494	21,404	To agree to square footage summary
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	86	(2)	84	To match attendance report
10. A (A) Facility Based Services	101,951	(1)	101,947	To remove day of attendance
		(3)	101,947	To remove days of attendance due to paid claim errors
10. A (B) Supported Emp. - Enclave	12,324	2	12,324	To record days of attendance
		(2)	12,324	To remove days of attendance due to paid claim errors
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 26,652	\$ 54,279	\$ 80,931	To match detailed expense report
6. Supported Emp. - Enclave (G) One-Way Trips - Fourth Quarter	3,147	(2,167)	980	To match transportation report
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 8,880	\$ 8,880	To match detailed expense report
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 8,121	\$ 8,121	To match detailed expense report
Schedule B-4				
1. TCM Units (D) 4th Quarter	59,679	19,086	78,669	To report unrecorded units
		(96)	78,669	To remove units due to paid claim errors
2. Other SSA Allowable Units (D) 4th Quarter	6,322	7	6,329	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	1,186	(7)	1,179	To reclassify allowable units
Schedule C				
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 141,260	\$ 141,260	To match final COG workbook
(B) County Board Subsidy (501) - COG Revenue	\$ 141,620	\$ 882,763	\$ 1,024,383	To match final COG workbook
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ 1,024,383	\$ (1,024,383)	\$ -	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 76,471	\$ 626	\$ 77,097	To record loss on disposal
8. COG Expenses (L) Community Residential	\$ 3	\$ 43	\$ 46	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 59	\$ (59)	\$ -	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 3	\$ (1)	\$ 2	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,935,681	\$ 5,999	\$ 2,941,680	To reclassify Office Aide salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,330,220	\$ 3,844	\$ 1,334,064	To reclassify Office Aide benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,294,787	\$ (987)	\$ 1,293,800	To reclassify unallowable employee morale expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,600	\$ 2,600	To reclassify unallowable public relations, employee morale and donation expenses
		\$ 987	\$ 3,587	To reclassify unallowable employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 310,730	\$ (2,600)	\$ 308,130	To reclassify unallowable public relations, employee morale and donation expenses
5. COG Expenses (L) Community Residential	\$ 106	\$ 2,141	\$ 2,247	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 2,093	\$ (2,093)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 124	\$ 5	\$ 129	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 2,461,833	\$ 4,041	\$ 2,465,874	To match tax settlement sheets

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 108,084	\$ (30,640)	\$	To reclassify Calico Manager salary
		\$ (65,270)	\$ 12,174	To reclassify Calico Manager salary
1. Salaries (D) Unasgn Children Program	\$ 176,403	\$ (17,384)	\$	To reclassify Office Aide salary
		\$ (5,999)	\$ 153,020	To reclassify Office Aide salary
1. Salaries (U) Transportation	\$ 523,405	\$ (21,084)	\$	To reclassify Routing Specialist salary
		\$ (6,019)		To reclassify Routing Specialist Dispatcher Sub salary
		\$ (32,259)		To reclassify Routing Specialist salary
		\$ (47,453)	\$ 416,590	To reclassify Routing Specialist salary
2. Employee Benefits (B) Pre-School	\$ 36,236	\$ (4,746)	\$	To reclassify Calico Manager benefits
		\$ (23,908)	\$ 7,582	To reclassify Calico Manager benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 65,614	\$ (8,394)	\$	To reclassify Office Aide benefits
		\$ (3,844)	\$ 53,376	To reclassify Office Aide benefits
2. Employee Benefits (U) Transportation	\$ 212,607	\$ (11,443)	\$	To reclassify Routing Specialist benefits
		\$ (940)		To reclassify Routing Specialist Dispatcher Sub benefits
		\$ (19,351)		To reclassify Routing Specialist benefits
		\$ (21,307)	\$ 159,566	To reclassify Routing Specialist benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 211,163	\$ (30,990)	\$ 180,173	To reclassify RSC expense
5. COG Expenses (L) Community Residential	\$ 3	\$ (3)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 68	\$ (68)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4	\$ (4)	\$ -	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 6	\$ 155	\$ 161	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 127	\$ (127)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 8	\$ (1)	\$ 7	To match final COG workbook
Worksheet 5				
1. Salaries (B) Pre-School	\$ 1,107,865	\$ 30,640	\$	To reclassify Calico Manager salary
		\$ 65,270	\$ 1,203,775	To reclassify Calico Manager salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 17,384	\$ 17,384	To reclassify Office Aide salary
2. Employee Benefits (B) Pre-School	\$ 476,985	\$ 4,746	\$	To reclassify Calico Manager benefits
		\$ 23,908	\$ 505,639	To reclassify Calico Manager benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 8,394	\$ 8,394	To reclassify Office Aide benefits
5. COG Expenses (L) Community Residential	\$ 1,204	\$ (1,204)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,400	\$ 139	\$ 1,539	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ -	\$ 36,914	\$ 36,914	To match final COG workbook
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 3,429,428	\$ 21,084	\$	To reclassify Routing Specialist salary
		\$ 6,019		To reclassify Routing Specialist Dispatcher Sub salary
		\$ 32,259		To reclassify Routing Specialist salary
		\$ 47,453	\$ 3,536,243	To reclassify Routing Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,581,110	\$ 11,443	\$	To reclassify Routing Specialist benefits
		\$ 940		To reclassify Routing Specialist Dispatcher Sub benefits
		\$ 19,351		To reclassify Routing Specialist benefits
		\$ 21,307	\$ 1,634,151	To reclassify Routing Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 106,605	\$	To reclassify Metro RTA expenses
		\$ 54,279	\$ 160,884	To reclassify Facility Based transportation costs
3. Service Contracts (F) Enclave	\$ -	\$ 8,880	\$ 8,880	To reclassify Enclave transportation costs
3. Service Contracts (G) Community Employment	\$ -	\$ 8,121	\$ 8,121	To reclassify Community Employment transportation costs

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8 (Continued)				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,175,362	\$ (54,279)		To reclassify Facility Based transportation costs
		\$ (8,880)		To reclassify Enclave transportation costs
		\$ (8,121)	\$ 1,104,082	To reclassify Community Employment transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,277,272	\$ 50,477	\$ 2,327,749	To reclassify QA Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,519,802	\$ 22,286	\$ 1,542,088	To reclassify QA Specialist benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 28,995	\$ 6,272	\$ 35,267	To reclassify QA review expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 82,613	\$ (80,750)	\$ 1,863	To reclassify capital asset acquisition
5. COG Expenses (N) Service & Support Admin. Costs	\$ 23,693	\$ (23,693)	\$ -	To match final COG workbook
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 232,892	\$ (50,477)	\$ 182,415	To reclassify QA Specialist salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 100,280	\$ (22,286)	\$ 77,994	To reclassify QA Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 2,621,389	\$ (106,605)	\$ 2,514,784	To reclassify Metro RTA expenses
3. Service Contracts (G) Community Employment	\$ 5,045	\$ 30,990	\$ 36,035	To reclassify RSC expense
3. Service Contracts (H) Unasgn Adult Program	\$ 27,882	\$ (6,272)	\$ 21,610	To reclassify QA review expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 877,704	\$ 80,750	\$ 958,454	To reclassify capital asset acquisition

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	75	(1)	74	To reclassify individual served
7. A-1 (B) Supported Emp. - Enclave	-	1	1	To reclassify individual served
10. A (A) Facility Based Services	97,863	(2)		To remove days of attendance
		(1)	97,860	To remove days of attendance due to paid claim errors
10. A (B) Supported Emp. - Enclave	11,258	(160)	11,098	To reclassify days of attendance
11. A-1 (B) Supported Emp. - Enclave	-	160	160	To reclassify days of attendance
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	108	18	126	To report unrecorded trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	52,815	30	52,845	To report unrecorded trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 39,040	\$ 65,073	\$ 104,113	To match detailed expense report
6. Supported Emp. - Enclave (E) One Way Trips - Third Quarter	4,139	(2,729)	1,410	To match transportation report
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	4,280	5		To report unrecorded trips
		(4,285)	-	To match transportation report
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 12,191	\$ 12,191	To match detailed expense report
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	3,089	(12)	3,077	To remove unsupported trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 7,242	\$ 7,242	To match detailed expense report
Schedule B-4				
1. TCM Units (D) 4th Quarter	65,602	(40)	65,562	To remove units due to paid claim errors
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 159,238	\$ (957)	\$ 158,281	To record loss on disposal
8. COG Expenses (L) Community Residential	\$ -	\$ 392	\$ 392	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 27	\$ (25)	\$ 2	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,734,608	\$ (8,994)	\$ 2,725,614	To reclassify Registered II salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,020,473	\$ (1,390)	\$ 1,019,083	To reclassify Registered II benefits
5. COG Expenses (L) Community Residential	\$ 11	\$ 10,868	\$ 10,879	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 13,553	\$ (13,510)	\$ 43	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 5	\$ 5	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 2,703,358	\$ 2,373	\$ 2,705,731	To match tax settlement sheets
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 191,310	\$ (17,535)	\$ 173,775	To reclassify Office Aide salary
2. Employee Benefits (D) Unasgn Children	\$ 66,245	\$ (9,108)	\$ 57,137	To reclassify Office Aide benefits
5. COG Expenses (N) Service & Support Admin	\$ 71	\$ (71)	\$ -	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 1	\$ 926	\$ 927	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 692	\$ (688)	\$ 4	To match final COG workbook
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 17,535	\$ 17,535	To reclassify Office Aide salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 9,108	\$ 9,108	To reclassify Office Aide benefits
5. COG Expenses (L) Community Residential	\$ 73	\$ 131,283	\$ 131,356	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 58	\$ 58	To match final COG workbook

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 8						
3. Service Contracts (E) Facility Based Services	\$ -	\$	156,160			To reclassify Metro RTA expenses
		\$	65,073	\$	221,233	To reclassify Facility Based transportation costs
3. Service Contracts (F) Enclave	\$ -	\$	12,191	\$	12,191	To reclassify Enclave transportation costs
3. Service Contracts (G) Community Employment	\$ -	\$	7,242	\$	7,242	To reclassify Community Employment transportation costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,384,671	\$	(65,073)			To reclassify Facility Based transportation costs
		\$	(12,191)			To reclassify Enclave transportation costs
		\$	(7,242)	\$	1,300,165	To reclassify Community Employment transportation costs
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 3,884,068	\$	50,394	\$	3,934,462	To reclassify QA Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,422,830	\$	23,655	\$	1,446,485	To reclassify QA Specialist benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 92,233	\$	(91,717)	\$	516	To match final COG workbook
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 6,245,358	\$	7,645	\$	6,253,003	To reclassify Registered II salary
1. Salaries (F) Enclave	\$ 431,580	\$	1,349	\$	432,929	To reclassify Registered II salary
1. Salaries (H) Unasgn Adult Program	\$ 113,412	\$	(50,394)	\$	63,018	To reclassify QA Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 2,917,111	\$	1,181	\$	2,918,292	To reclassify Registered II benefits
2. Employee Benefits (F) Enclave	\$ 221,106	\$	208	\$	221,314	To reclassify Registered II benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 58,986	\$	(23,655)	\$	35,331	To reclassify QA Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 3,095,435	\$	(156,160)	\$	2,939,275	To reclassify Metro RTA expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 105,958	\$	(64,514)	\$	41,444	To reclassify fees paid to COG
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	64,514	\$	64,514	To reclassify fees paid to COG
Total from 12/31 County Auditor's Report	\$ 70,585,628	\$	7,898	\$	70,593,526	To correct county auditor total
Revenue:						
Total from 12/31 County Auditor's Report	\$ 67,663,507	\$	12,004	\$	67,675,511	To correct county auditor total



Dave Yost • Auditor of State

SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SUMMIT 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
AUGUST 4, 2016**