



Dave Yost • Auditor of State

WOOD 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 Wood 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 in 2012 and no variances in 2013. The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013.

We reported variances in Appendix A (2012).

2. DODD asked us to compare the square footage for each room on the floor plan of one of the buildings 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 to 2012 (see procedure 1 above).

Statistics – Square Footage (Continued)

3. DODD asked us to compare 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 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 to 2012 (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.

There were no individuals served or units of service omitted which would result in unassigned program or general expense-all program costs not to be allocated.

2. We compared the County Board's Attendance Calendar Year 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 attendance reports for accuracy.

We reported variances in Appendix A (2012) and Appendix B (2013) for Adult Day Services and Enclave.

We noted that in 2012 the County Board did not track Community Employment service units, but reported Community Employment statistics on *Schedule B-1* and costs on *Worksheet 10, Adult Program*. Without supporting documentation for Community Employment as required under Ohio Admin. Code § 5123:2-9-15(E) and the Cost Report Guides and the lack of programmatic benefit under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) we removed the statistics reported and reclassified the costs as non-federal reimbursable. See also procedure 5 in Revenue Cost Reporting and Reconciliation to the County Auditor Report Section for adjustment to offset expenses reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission).

We reported variances in Appendix A (2012). The County Board did not report Community Employment statistics or costs in 2013.

Statistics – Attendance (Continued)

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 Attendance Calendar Year 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 reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected one additional individual in both 2012 and 2013 to ensure that 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 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 overpayments.

4. DODD asked us to select 30 supported employment-community employment units from the detailed Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure because the County Board did not track Community Employment services in 2012 and did not report any units in 2013.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Quarterly Transportation Trip 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 no variances exceeding two percent. However, see procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for variances related to contract transportation in 2012.

2. We traced the number of trips for four adults and one child for one quarter of 2012 and one quarter of 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 Expense Detail reports to the amount 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* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2012). We found no variances in 2013; however, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in 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 Service and Support Unit Detail by Date 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 variance exceeding two percent in 2012 and no variance in 2013.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Service and Support Unit Detail by Date 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 variance in 2012 and no variance exceeding 10 percent in 2013.

3. DODD asked us to haphazardly select two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Service and Support Unit Detail by Date reports and determine 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 did not perform this procedure as the County Board did not record SSA unallowable units.

4. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

We determined that 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 Departmental Revenue Reports for the Resident Development (072), Community Assistance (073), Board of DD - Business (075), Title VI/B (115), Family Residential Program (116), Supported Living (117), I & R Grant (119), Benefit Separation (301), Construction - Woodlane (304), Trust – Board of DD Health Insurance (706), Trust-STRS Board of DD (707), Trust - AM Fidel - Unreimbursed Medical (770), Trust AM Fidel - Board of DD (771) and Trust - Donations (872) 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 reported differences in Appendix A (2012). We found no differences in 2013. The Cost Reports reconciled within acceptable limits.

2. DODD asked that we compare revenue entries on *Schedule C, Income Report* to the final Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

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

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

3. We reviewed the County Board's Income Detail 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 \$90,176 in 2012 and \$194,631 in 2013;
- IDEA Part B revenues in the amount of \$24,675 in 2012 and \$26,938 in 2013;
- School Lunch Program revenues in the amount of \$33,178 in 2012 and \$29,918 in 2013;
- Title XX revenues in the amount of \$80,933 in 2012 and \$80,020 in 2013; and
- Help Me Grow revenues in the amount of \$12,500 in 2012 and \$10,417 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$202,649 in 2012 and \$222,784 in 2013. We found \$120,553 in 2012 and \$189,689 in 2013 for County Board costs related to this program and corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) Appendix B (2013). In addition, we noted corresponding match costs were reported on the *Reconciliation to the County Auditor Worksheet* of \$82,096 in 2012 and \$33,095 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, 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, 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 asked 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 in our sample. We found no differences between the usual and customary and reimbursed rates.

Paid Claims Testing (Continued)

We found instances of non-compliance in the following service codes: Vocational Habilitation - Daily unit (AVH); Vocational Habilitation - 15 minute unit (AVF); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); and Supported Employment - Enclave - 15 minute unit (ANF) as described below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4*.

Recoverable Finding – 2012

Finding \$1,472.53

Service Code	Units	Review Results	Finding
ATB	4	Lack of supporting documentation	\$70.21
FTB	2	Lack of supporting documentation	\$24.78
FXF	62	Lack of supporting documentation	\$64.25
FXF	16	Units billed in excess of service delivery	\$16.73
TCM	131	Units billed in excess of service delivery	\$1,296.56
		Total	\$1,472.53

Recoverable Finding – 2013

Finding \$2,661.93

Service Code	Units	Review Results	Finding
ATB	2	Lack of supporting documentation	\$24.34
ANF	192	Units billed in excess of service delivery	\$131.00
AXF	73	Lack of supporting documentation	\$193.02
FND	1	Units billed in excess of service delivery	\$10.87
FNF	38	Units billed in excess of service delivery	\$34.55
FXF	49	Lack of supporting documentation	\$50.49
TCM	226	Lack of supporting documentation	\$2,217.66
		Total	\$2,661.93

We also noted that the County Board's paid claims data included 51 instances in 2012 and 110 instances in 2013 of ANF, FNF, AXF, FXF and TCM services in which 40 units of service or more were reimbursed for a recipient on one date of service. Our sample included four of these claims in 2012 and nine in 2013 and our results showed that in all of these 13 instances, the units were billed in excess of actual service delivery time. Similar paid claims errors were noted in the prior (2010-2011) Cost Report agreed upon procedures engagement.

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement under the proper procedure code and 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."

We provided the County Board a document containing all 2012 and 2013 paid claims with 40 or more units on one recipient date of service and recommend the County Board review these paid claims to determine if additional overpayments exist and contact DODD to remit payment as needed. We also recommend that the County Board not submit any claims over 40 units per recipient date of service unless a review by management has been performed to verify actual units of service delivered.

Paid Claims Testing (Continued)

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.

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. DODD asked us to compare 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 Departmental Budget Reports for the Resident Development (072), Community Assistance (073), Board of DD – Business (075), Title VI/B (115), Family Residential Program (116), Supported Living (117), I & R Grant (119), Benefit Separation (301), Construction - Woodlane (304), Trust-Board of DD Health Insurance (706), Trust-STRS Board of DD (707), Trust - AM Fidel - Unreimbursed Medical (770), Trust AM Fidel - Board of DD (771) and Trust - Donations (872) 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 reported no differences in 2012. We reported differences in Appendix B (2013) and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Detail 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 reported variances in Appendix A (2012) and Appendix B (2013).

3. DODD asked us to compare 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 did not perform this procedure as the County Board did not participate in a COG.

4. We scanned the County Board's 2012 and 2013 Expense Detail 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.

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

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

We also scanned for contracted services 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 contract transportation units were omitted and added these statistics as reported in Appendix A (2012).

5. We scanned the County Board's Expense Detail 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 depreciation schedule.

We found no unrecorded purchases meeting the capitalization criteria.

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 March 2012 and October 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Report for Capital and Tagged Assets to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Report for Capital and Tagged Assets and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Report for Capital and Tagged Assets 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 \$250.

We reported 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 six 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 differences for costs that should not have been capitalized as reported on Appendix A (2012) and Appendix B (2013).

Property, Depreciation, and Asset Verification Testing (Continued)

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 the undepreciated basis and any proceeds received from the disposal or sale of the assets to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no variances in 2012. We reported variances in 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 2012 and 2013 Expense Detail Reports for the Board of DD – Business (075), Title VI/B (115), Supported Living (117), Benefit Separation (301), Trust – Board of DD Health Insurance (706), and Trust – STRS Board of DD (707) 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 Report Payroll Sheets 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 40 selected, we compared the County Board's organizational chart, State Report Payroll Sheets 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.

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

4. DODD asked us to scan the County Board's Payroll Ledger for 2012 and 2013 and compare 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater. If the variance was greater than one percent, DODD asked us to contact their Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

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

2. DODD asked us to compare the MAC Cost by Individual reports to *Worksheet 6* for both years.

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

Medicaid Administrative Claiming (MAC) (Continued)

3. DODD asked us to select 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. DODD asked us to determine 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 did not perform this procedure as the County Board did not participate in MAC.

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.



Dave Yost
Auditor of State

May 26, 2016

Appendix A
Wood 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				
1. Building Services (B) Adult	9,339	(55)	9,284	To match prior year square footage
4. Nursing Services (B) Adult	480	(55)	425	To match prior year square footage
7. Occupational Therapy (B) Adult	1,211	55	1,266	To match prior year square footage
13. School Age (C) Child	14,439	(998)	13,441	To match prior year square footage
14. Facility Based Services (B) Adult	24,199	33	24,232	To match prior year square footage
15. Supported Emp. - Enclave (B) Adult	543	15		To match prior year square footage
		(28)	530	To reclassify job coach square footage
16. Supported Emp. - Comm Emp. (B) Adult	1,314	(66)		To match prior year square footage
		(1,116)	132	To reclassify sq. footage for non-RSC CE employees
				To reclassify job coach square footage
18. County Board Operated ICF/MR (D) General	29,661	1,724	31,385	To match prior year square footage
19. Community Residential (D) General	15,457	(24)	15,433	To match prior year square footage
21. Service And Support Admin (D) General	1,517	207	1,724	To match prior year square footage
23. Administration (D) General	4,335	(541)		To match prior year square footage
		(225)	3,569	To reclassify job coach square footage
25. Non-Federal Reimbursable (B) Adult	-	225		To reclassify job coach square footage
		1,116	1,341	To reclassify sq. footage for non-RSC CE employees
		28	1,369	To reclassify job coach square footage
Schedule B-1, Section B				
1 Individuals served (C.) Supported Community Employment	75	(75)	-	To remove Community Employment individuals served due to lack of supporting statistics
4 15 minute units (C.) Supported Community Employment	23,296	(23,296)	-	To remove Community Employment units due to lack of supporting statistics
6. A (A) Facility Based Services	288	(14)	274	To correct facility-based individuals served
8. B (B) Supported Emp. - Enclave	1	1	2	To correct enclave individuals served
10. A (A) Facility Based Services	27,486	(1,973)		To correct days of facility-based attendance
		(1)		To correct attendance day due to lack of support
		(8)	25,504	To correct days of attendance
12. B (A) Facility Based Services	10,339	351		To correct days of attendance
		11	10,701	To correct days of attendance
12. B (B) Supported Emp. - Enclave	130	3	133	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	9,255	(4)		To report correct number of one-way trips
		(2)		To report correct number of one-way trips
		447	9,696	To report person centered service trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 9,716	\$ (8,426)	\$ 1,290	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	10,910	(131)	10,779	To correctly report SSA units
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,111,271	\$ (69,727)	\$ 1,041,544	To reclassify Public Relations Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 488,046	\$ (30,623)	\$ 457,423	To reclassify Public Relations Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 20,480	\$ 100,350		To reclassify salary and benefits of Public Relations Coordinator
4. Other Expenses (O) Non-Federal Reimbursable		\$ 8,002	\$ 128,832	To reclassify expenses to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 129,924	\$ (8,002)	\$ 121,922	To reclassify expenses to NFR
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 204,075	\$ 12,025	\$ 216,100	To adjust for Co Auditor/Treasurer fees

Appendix A (Page 2)
Wood 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 (K) Co. Operated ICF/MR	\$ 245,438	\$ (28,408)		To reclassify Executive Assistant salary
		\$ (37,122)	\$ 179,908	To reclassify Program Supervisor salary
1. Salaries (L) Community Residential	\$ 233,559	\$ (27,033)		To reclassify Executive Assistant salary
		\$ (35,325)	\$ 171,201	To reclassify Program Supervisor salary
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 110,222	\$ (14,455)		To reclassify Executive Assistant benefits
		\$ (13,973)	\$ 81,794	To reclassify Program Supervisor benefits
2. Employee Benefits (L) Community Residential	\$ 104,887	\$ (13,755)		To reclassify Executive Assistant benefits
		\$ (13,297)	\$ 77,835	To reclassify Program Supervisor benefits
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 148,434	\$ 11,937	\$ 160,371	To reclassify reseal/restripe parking lot
4. Other Expenses (H) Unasgn Adult Program	\$ 98,142	\$ 19,514	\$ 117,656	To reclassify reseal/restripe parking lot
4. Other Expenses (L) Community Residential	\$ 198,541	\$ 26,141	\$ 224,682	To reclassify reseal/restripe parking lot
4. Other Expenses (V) Admin	\$ 29,232	\$ 2,157	\$ 31,389	To reclassify reseal/restripe parking lot
4. Other Expenses (X) Gen Expense All Prgm.	\$ 86,998	\$ 8,709	\$ 95,707	To reclassify reseal/restripe parking lot
Worksheet 5				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,314,678	\$ 28,408		To reclassify Executive Assistant salary
		\$ 37,122	\$ 3,380,208	To reclassify Program Supervisor salary
1. Salaries (L) Community Residential	\$ 3,692,156	\$ 27,033		To reclassify Executive Assistant salary
		\$ 35,325	\$ 3,754,514	To reclassify Program Supervisor salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,328,336	\$ 14,455		To reclassify Executive Assistant benefits
		\$ 13,973	\$ 1,356,764	To reclassify Program Supervisor benefits
2. Employee Benefits (L) Community Residential	\$ 1,488,855	\$ 13,755		To reclassify Executive Assistant benefits
		\$ 13,297	\$ 1,515,907	To reclassify Program Supervisor benefits
4. Other Expenses (A) Early Intervention	\$ 87,721	\$ (1,372)	\$ 86,349	To reclassify EI program transportation costs performed by parent / guardian / cab
4. Other Expenses (L) Community Residential	\$ 294,191	\$ (5,277)	\$ 288,914	To reclassify program transportation costs performed by cab service
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 5,277	\$ 5,277	To reclassify program transportation costs performed by cab service
4. Other Expenses (A) Early Intervention	\$ -	\$ 1,372	\$ 1,372	To reclassify EI program transportation costs performed by parent / guardian / cab
4. Other Expenses (X) Gen Expense All Prgm.	\$ 210,558	\$ 34,937	\$ 245,495	To adjust to detailed expense report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,748,430	\$ (19,826)		To reclassify J. Hehl - Job Coach salary
		\$ (21,393)		To reclassify A. Dauer - Job Coach salary
		\$ (53,881)	\$ 2,653,330	To reclassify RSC salaries for Transition Specialists
1. Salaries (F) Enclave	\$ 253,652	\$ (4,775)		To reclassify J. Hehl - Job Coach salary
		\$ (5,152)		To reclassify A. Dauer - Job Coach salary
		\$ (12,977)	\$ 230,748	To reclassify RSC salaries for Transition Specialists
1. Salaries (G) Community Employment	\$ 235,111	\$ (235,111)		To reclassify Community Employment salaries as Board does not track Community Employment stats
		53,881		To reclassify RSC salaries for Transition Specialists
		\$ 12,977		To reclassify RSC salaries for Transition Specialists
		\$ 12,031	\$ 78,889	To reclassify RSC salaries for Transition Specialists
2. Employee Benefits (E) Facility Based Services	\$ 1,207,051	\$ (8,707)		To reclassify J. Hehl - Job Coach benefits
		\$ (9,395)		To reclassify A. Dauer - Job Coach benefits
		\$ (23,664)	\$ 1,165,285	To reclassify RSC benefits for Transition Specialists

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
2. Employee Benefits (F) Enclave	\$ 111,399	\$ (2,097) \$ (2,263)		To reclassify J. Hehl - Job Coach benefits To reclassify A. Dauer - Job Coach benefits
		\$ (5,699)	\$ 101,340	To reclassify RSC benefits for Transition Specialists
2. Employee Benefits (G) Community Employment	\$ 103,256	\$ (103,256)		To reclassify Community Employment benefits as Board does not track Community Employment stats
		23,664		To reclassify RSC benefits for Transition Specialists
		\$ 5,699		To reclassify RSC benefits for Transition Specialists
		\$ 5,283	\$ 34,646	To reclassify RSC benefits for Transition Specialists
4. Other Expenses (G) Community Employment	\$ -	\$ 7,017	\$ 7,017	To reclassify RSC expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 342,594	\$ (1,500) \$ (7,017)	\$ 334,077	To adjust to detailed expense report. To reclassify RSC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 235,111		To reclassify Community Employment salaries as Co Board does not track Community Employment stats
		\$ 103,256		To reclassify Community Employment benefits as Co Board does not track Community Employment stats
		\$ 19,826		To reclassify J. Hehl - Job Coach payroll
		\$ 21,393		To reclassify A. Dauer - Job Coach payroll
		\$ 4,775		To reclassify J. Hehl - Job Coach payroll
		\$ 5,152		To reclassify A. Dauer - Job Coach payroll
		\$ 8,707		To reclassify J. Hehl - Job Coach benefits
		\$ 9,395		To reclassify A. Dauer - Job Coach benefits
		\$ 2,097		To reclassify J. Hehl - Job Coach benefits
		\$ 2,263		To reclassify A. Dauer - Job Coach benefits
		\$ (12,031)		To reclassify RSC salaries for Transition Specialists
		\$ (5,283)	\$ 394,661	To reclassify RSC benefits for Transition Specialists
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 120,552	\$ 120,552	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 781,843	\$ (68,458)	\$ 713,385	To reconcile reseal/restripe parking lot
Less: County Auditor/Treasurer Fees	\$ (121,912)	\$ (12,025)	\$ (133,937)	To reconcile to the actual Co Auditor/Treasurer fees
Revenue:				
Total from 12/31 County Auditor's Report	\$ 36,994,488	\$ 6,691	\$ 37,001,179	To correct county auditor total

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Appendix B
Wood 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>
Schedule B-1, Section A				
15. Supported Emp. - Enclave (B) Adult	558	(25)	533	To reclassify job coach square footage
16. Supported Emp. - Comm Emp. (B) Adult	1,248	(1,104)		To reclassify sq. footage for non-RSC CE employees
		25	169	To reclassify job coach square footage
25. Non-Federal Reimbursable (B) Adult	-	1,104	1,104	To reclassify sq. footage for non-RSC CE employees
Schedule B-1, Section B				
6. A (A) Facility Based Services	282	(21)	261	To correct individuals served
9. C (A) Facility Based Services	39	(4)	35	To correct individuals served
10. A (A) Facility Based Services	27,506	(1)		To correct day of attendance without support
		(4)	27,501	To correct days of attendance
12. B (A) Facility Based Services	9,952	224	10,176	To correct days of attendance
12. B (B) Supported Emp. - Enclave	162	(19)	143	To correct days of attendance
13. C (A) Facility Based Services	6,336	(390)		To correct days of attendance
		1	5,947	To correct day of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,825	(2)	12,823	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,390	(226)	8,164	To correctly report SSA units
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ 9,683	\$ (5,372)	\$ 4,311	To remove depreciation for reseal/restripe parking lot
2. Land Improvements (H) Unasgn Adult Programs	\$ 13,048	\$ (8,781)	\$ 4,267	To remove depreciation for reseal/restripe parking lot
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 21,296	\$ (11,764)	\$ 9,532	To remove depreciation for reseal/restripe parking lot
2. Land Improvements (U) Transportation	\$ 24,684	\$ (971)	\$ 23,713	To remove depreciation for reseal/restripe parking lot
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,279	\$ (3,919)	\$ 2,360	To remove depreciation for reseal/restripe parking lot
5. Movable Equipment (U) Transportation	\$ 284,063	\$ (3,133)	\$ 280,930	To reconcile gain on asset disposed (F350 4X4)
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,256,518	\$ (69,295)	\$ 1,187,223	To reclassify Public Relations Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 540,527	\$ (29,809)	\$ 510,718	To reclassify Public Relations Coordinator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 16,532	\$ 99,104		To reclassify Public Relations Coordinator salary and benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$	\$ 5,854	\$ 121,490	To reclassify expesnse to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 132,685	\$ (5,854)	\$ 126,831	To reclassify expesnse to NFR
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 225,174	\$ (6,597)	\$ 218,577	To adjust for overstated Co Auditor/Treasurer fees
Worksheet 2A				
1. Salaries (K) Co. Operated ICF/MR	\$ 200,948	\$ (29,917)	\$ 171,031	To reclassify Executive Assistant salary
1. Salaries (L) Community Residential	\$ 183,788	\$ (27,363)	\$ 156,425	To reclassify Executive Assistant salary
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 89,862	\$ (15,101)	\$ 74,761	To reclassify Executive Assistant benefits
2. Employee Benefits (L) Community Residential	\$ 82,188	\$ (13,811)	\$ 68,377	To reclassify Executive Assistant benefits
Worksheet 3				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 283,713	\$ (599)	\$ 283,114	To adjust to detail expense report.

Appendix B (Page 2)
Wood 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 5				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 3,269,540	\$ 29,917	\$ 3,299,457	To reclassify Executive Assistant salary
1. Salaries (L) Community Residential	\$ 3,604,866	\$ 27,363	\$ 3,632,229	To reclassify Executive Assistant salary
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 1,281,318	\$ 15,101	\$ 1,296,419	To reclassify Executive Assistant benefits
2. Employee Benefits (L) Community Residential	\$ 1,431,872	\$ 13,811	\$ 1,445,683	To reclassify Executive Assistant benefits
4. Other Expenses (L) Community Residential	\$ 311,874	\$ (4,349)	\$ 307,525	To reclassify program transportation costs performed by cab service
4. Other Expenses (M) Family Support Services	\$ 185,227	\$ (2,139)	\$ 183,088	To adjust to detailed expense report.
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 4,349	\$ 4,349	To reclassify program transportation costs performed by cab service
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,903,937	\$ (21,754) \$ (53,430)	\$ 2,828,753	To reclassify A. Dauer - Job Coach salary To reclassify RSC salaries for Transition Specialists
1. Salaries (F) Enclave	\$ 268,696	\$ (5,240) \$ (12,868)	\$ 250,588	To reclassify A. Dauer - Job Coach salary To reclassify RSC salaries for Transition Specialists
1. Salaries (G) Community Employment	\$ -	\$ 53,430 \$ 12,868 \$ 11,930	\$ 78,228	To reclassify RSC salaries for Transition Specialists To reclassify RSC salaries for Transition Specialists To reclassify RSC salaries for Transition Specialists
2. Employee Benefits (E) Facility Based Services	\$ 1,249,210	\$ (9,358) (22,984)	\$ 1,216,868	To reclassify A. Dauer - Job Coach benefits To reclassify RSC benefits for Transition Specialists
2. Employee Benefits (F) Enclave	\$ 115,587	\$ (2,254) (5,536)	\$ 107,797	To reclassify A. Dauer - Job Coach benefits To reclassify RSC benefits for Transition Specialists
2. Employee Benefits (G) Community Employment	\$ -	\$ 22,984 \$ 5,536 \$ 5,132	\$ 33,652	To reclassify RSC benefits for Transition Specialists To reclassify RSC benefits for Transition Specialists To reclassify RSC benefits for Transition Specialists
4. Other Expenses (G) Community Employment	\$ -	\$ 77,808	\$ 77,808	To reclassify Bridges to Transitions expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 344,343	\$ (29,569) \$ (77,808)	\$ 236,966	To adjust to detailed expense report. To reclassify Bridges to Transitions expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 341,778	\$ 21,754 \$ 5,240 \$ 9,358 \$ 2,254 \$ (11,930) \$ (5,132)	\$ 363,322	To reclassify A. Dauer - Job Coach salary To reclassify A. Dauer - Job Coach salary To reclassify A. Dauer - Job Coach benefits To reclassify A. Dauer - Job Coach benefits To reclassify RSC salaries for Transition Specialists To reclassify RSC benefits for Transition Specialists

Appendix B (Page 3)
Wood 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>
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	189,688	\$	189,688	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Less: Capital Costs	\$ (1,013,582)	\$	30,807	\$		To reconcile depreciation for reseal/restripe parking lots
Less: Capital Costs			3,132		(979,643)	To reconcile gain on asset disposed (F350 4X4)
Less: County Auditor/Treasurer Fees	\$ (129,783)	\$	6,597	\$	(123,186)	To adjust for overstated Co Auditor/Treasurer fees
Total from 12/31 County Auditor's Report	\$ 38,483,083	\$	5,353	\$	38,488,436	To adjust the reported total to agree to Co Auditor's report

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Dave Yost • Auditor of State

WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WOOD 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 30, 2016**