



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Butler County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 to identify potential errors.

We found 2013 Medicaid Administrative Claiming (MAC) costs with no corresponding square footage. The County Board provided the omitted square footage as reported in Appendix A. We found no potential errors in 2014.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the Fairfield Team Office building in 2013 and the Liberty Center building in 2014 to the County Board's summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) to identify any variances greater than 10 percent.

We found no variances.

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* to identify variances greater than 10 percent.

We reported variances in Appendix A (2013) and Appendix B (2014).

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

We reported differences in Appendix A (2013) and Appendix B (2014).

Statistics – Attendance

1. We 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 unallocated program or general expenses-all program costs.

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

Statistics – Attendance (Continued)

2. We compared the County Board's Attendance By Consumer By Acuity and Billing History reports for the number of individuals served, days of attendance and 15 minute units with similar information on *Schedule B-1* and determined if the statistics were reported in accordance with the Cost Report Guides. DODD asked that we identify any variances greater than two percent of reported attendance at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances or computational errors.

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and two months in 2014 between the County Board's monthly attendance documentation and Attendance By Consumer By Acuity reports and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual.

We also selected five additional individuals in 2013 and four additional individuals in 2014 and performed the same acuity level comparison. For differences in acuity or attendance days noted, DODD asked that we compare the results to the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We found no differences.

4. We selected 30 Community Employment units from the Billing History 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*.

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 Billing History reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We found no variances or computational errors.

2. We traced the number of trips for 10 adults for August 2013 and February 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found variances and removed unsupported trips for six adults in Appendix A (2013) and for seven adults in Appendix B (2014).

The County Board stated that it contracted with a software vendor to track transportation services and found the data wasn't maintained for the period as is required by the Cost Report Guides.

Statistics – Transportation (Continued)

Recommendation:

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in Audit and Records Retention Requirements section, which states, "Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer." We also recommend the County Board determine the extent of billing data loss and resulting lack of supporting documentation for transportation or other services reimbursed by the Medicaid program and contact DODD to determine if repayment is needed.

3. We compared the cost of bus tokens/cabs from the County Board's 2013 Accounts Payables Distribution Report with Detail and 2014 Expenditures With Project Accounts report to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances or errors impacting *Worksheet 8*.

Statistics – Service and Support Administration (SSA)

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

We reported no variances or computational errors.

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Quarterly Gatekeeper SSA unit reports and determined if the case note documentation described activities in Ohio Admin. Code § 5160-48-01(D) and included the elements listed in Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Quarterly Gatekeeper SSA unit reports and determined if the case note documentation described activities in Ohio Admin. Code § 5160-48-01(D) and included the elements listed in Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

4. We determined that the County Board did not maintain 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*.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Year-to-Date Budget Reports for the Developmental Disabilities (600), Capital (610) and Trust (4000) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

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

2. We compared revenue entries on *Schedule C, Income Report* to the final Southwestern Ohio Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

We reported differences in Appendix A (2013). We found no differences in 2014.

3. We reviewed the County Board's 2013 For State Report - GL Codes and Total Not Included (No State Acct #) and 2014 Month-to-Date 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 to identify any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$38,918 in 2013 and \$4,498 in 2014 and Title XX revenues in the amount of \$239,934 in 2013.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$95,470 in 2013 and \$71,231 in 2014; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 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.

We found instances of non-compliance in Non-Medical Transportation - Per trip (ATB and FTB) and calculated recoverable findings as described in the tables below and made corresponding unit adjustments on *Schedule B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation 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, DODD asked that if the vehicle did not meet the requirements of commercial transportation, we determine if the provision of service met provider and staff qualification requirements as applicable under Ohio Admin. Code §5123:2-9-18.

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.

Paid Claims Testing (Continued)

We found transportation services rendered by City Transport, Inc. and Butler County Regional Transit Authority that were billed as commercial transportation (ATT and FTT). We determined that the selected services met the requirements for commercial transportation. Additionally, we determined the reimbursed rate did not exceed the contract rate.

We found no other contracted services in our sample.

Recoverable Finding – 2013

Service Code	Units	Review Results	Finding
ATB	4	Lack of supporting documentation	\$50.38 ¹

Recoverable Finding – 2014

Service Code	Units	Review Results	Finding
ATB	2	Lack of supporting documentation	\$25.08
FTB	2	Lack of supporting documentation	\$25.08
		Total	\$50.16¹

¹ Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final TCM units on *Schedule B-4* and to the final Community Employment units on *Schedule B-1* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM in 2013 and 2014 and Community Employment units in 2013. The County Board was not reimbursed for Community Employment in 2014.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services 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 Year-to-Date Budget Reports for the Developmental Disabilities (600), Capital (610) and Trust (4000) funds.

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

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

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

2. We compared the County Board's 2013 Totals by State Account Number - Backup Sheet for State Report and 2014 State Cost Code Summary and Expenditures with Project Accounts 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 \$750.

We found no variances in 2013. We reported variances in Appendix B (2014).

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 (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 Accounts Payables Distribution Report with Detail and 2014 Expenditures With Project Accounts report and selected 60 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, to identify 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 costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services on *Worksheet 8, Worksheet 9, and Worksheet 10* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

We also reviewed the contract between the County Board and Butler County Regional Transit Authority and noted the County Board was charged specific rates based on transportation to different zones. We also reviewed the City Transport, Inc. and noted the County Board was charged a rate of \$15 per trip or up to \$19.90 based on special rider needs. Through our review of the contract and discussion with the County Board, the amounts paid were also for curb-to-curb service, maintaining compliance with rules, preparing and submitting monthly billings for services and additional training.

The County Board indicated that it compares rates between its contracted transportation vendors and relies on that comparison to ensure reasonableness. The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board.

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). Going forward, 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.

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

5. We scanned the County Board's 2013 Accounts Payables Distribution Report with Detail and 2014 Expenditures With Project Accounts report for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to the County Board's Depreciation - State Reports.

We found no unrecorded capital purchases.

6. We determined the County Board had supporting documentation for March 2013 showing that it reconciled its income and expenditures and October 2014 showing that it reconciled its expenditures with the county auditor. The County Board used the county's financial system for reporting revenues in 2014.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation - State Reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$750.

We found no differences.

2. We compared the County Board's final 2012 Depreciation - State Report and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation - State 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 determined the County Board's capitalization threshold and 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 2013 or 2014. We determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also computed the first year's depreciation for the two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. DODD asked that we select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we calculate depreciation and any gain or loss for the disposed items tested, based on their undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure as the County Board stated that no capital assets were disposed in either year.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Year-to-Date Budget Reports for the Developmental Disabilities (600) fund to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's 2013 Totals by State Account Number - Backup Sheet for State Report and 2014 State Cost Code Summary report to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$750.

We found no variances.

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 40 employees selected, we compared the County Board's organizational chart, Payroll Roster, 2013 Totals by State Account Number - Backup Sheet for State Report and 2014 State Cost Code Summary reports, Hourly Payroll Distribution Reports, and job descriptions to the worksheet in which each employee's payroll 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, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We scanned the County Board's Payroll Roster, 2013 Totals by State Account Number - Backup Sheet for State Report and 2014 State Cost Code Summary reports, Hourly Payroll Distribution Reports and compared the classification of employees to entries on Worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We reported differences in Appendix A (2013) and Appendix B (2014).

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2013 Employee Cost Report - Hourly Payroll - Less Than 100% Billers and 2014 Employee MAC Cost Report - Salary and Hourly Staff reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2013. We found County Board salary and benefits reported were equal to MAC salaries and benefits in 2014.

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

We found no differences.

Medicaid Administrative Claiming (Continued)

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 1st quarter of 2013 and 4th quarter of 2014. We selected 18 observed moments in 2013 and 21 observed moments in 2014 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.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

June 12, 2017

Appendix A
Butler County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	801	304	1,105	To reclassify RN square footage
14. Facility Based Services (B) Adult	21,935	(70)	21,865	To reclassify Behavior Specialist square footage
17. Medicaid Administration (A) MAC	-	24	24	To reclassify MAC square footage
19. Community Residential (D) General	2,323	1,152		To match square footage summary
		70		To reclassify Behavior Specialist square footage
		(64)		To reclassify Provider Relations square footage
		(304)	3,177	To reclassify RN square footage
21. Service And Support Admin (D) General	6,467	64	6,531	To reclassify Provider Relations square footage
22. Program Supervision (B) Adult	621	65		To reclassify Program Services Director square footage
		(130)	556	To reclassify SSA Director square footage
22. Program Supervision (C) Child	257	65	322	To reclassify Program Services Director square footage
23. Administration (D) General	9,282	(24)		To reclassify MAC square footage
		(65)		To reclassify Program Services Director square footage
		(65)	9,128	To reclassify Program Services Director square footage
25. Non-Reimbursable (B) Adult	58,583	130	58,713	To reclassify SSA Director square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,921	(164)		To remove unsupported trips
		(4)	6,753	To remove trips due to paid claim error
Schedule C				
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
44. Kroger Good Neighbor Rewards	\$ -	\$ 944	\$ 944	To match final COG workbook
Worksheet 1				
5. Movable Equipment (V) Admin	\$ 17,369	\$ 202	\$ 17,571	To correct depreciation on phone system
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 995,792	\$ (50,342)		To reclassify PR Coordinator salary
		\$ (12,355)		To reclassify SSA Director salary
		\$ (85,041)	\$ 848,054	To reclassify Program Services Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 818,266	\$ (15,417)		To reclassify PR Coordinator benefits
		\$ (4,441)		To reclassify SSA Director benefits
		\$ (21,897)	\$ 776,511	To reclassify Program Services Director benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 50,342		To reclassify PR Coordinator salary
		\$ 15,417		To reclassify PR Coordinator benefits
		\$ 14,536	\$ 80,295	To reclassify unallowable advertising and employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 603,585	\$ (14,536)	\$ 589,049	To reclassify unallowable advertising and employee morale expenses
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,370,329	\$ 18,000	\$ 1,388,329	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 256,119	\$ (47,734)	\$ 208,385	To reclassify match payment
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 66,524	\$ 42,521	\$ 109,045	To reclassify Program Services Director salary
1. Salaries (E) Facility Based Services	\$ 454,543	\$ (16,133)		To reclassify Behavior Specialist salary
		\$ (40,378)		To reclassify ISP Coordinator salary
		\$ (47,981)	\$ 350,051	To reclassify Day Hab Manager salary
1. Salaries (L) Community Residential	\$ 31,914	\$ 42,521		To reclassify Program Services Director salary
		\$ (7,112)		To reclassify QARN salary
		\$ (4,327)		To reclassify Program Secretary of QA salary
		\$ (7,685)		To reclassify Provider Relations salary
		\$ (8,783)	\$ 46,528	To reclassify QA Manager salary
2. Employee Benefits (A) Early Intervention	\$ 27,717	\$ 10,948	\$ 38,665	To reclassify Program Services Director benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (E) Facility Based Services	\$ 209,146	\$ (9,805) \$ (13,771) \$ (25,150)	\$ 160,420	To reclassify Behavior Specialist benefits To reclassify ISP Coordinator benefits To reclassify Day Hab Manager benefits
2. Employee Benefits (L) Community Residential	\$ 18,839	\$ 10,948 \$ (930) \$ (3,730) \$ (2,113) \$ (3,529)	\$ 19,485	To reclassify Program Services Director benefits To reclassify Program Secretary of QA benefits To reclassify QA Manager benefits To reclassify QARN benefits To reclassify Provider Relations benefits
4. Other Expenses (E) Facility Based Services	\$ 14,561	\$ (4,160)	\$ 10,401	To reclassify comm employment consulting expenses
4. Other Expenses (N) Service & Support Admin	\$ 17,385	\$ (6,553)	\$ 10,832	To reclassify comm employment consulting expenses
Worksheet 5				
1. Salaries (L) Community Residential	\$ 160,866	\$ 8,783 \$ (160,866) \$ 4,803 \$ 6,108 \$ 7,112 \$ 4,327	\$ 31,133	To reclassify QA Director salary To reclassify RN and LPN salaries To reclassify Medicaid Admin Specialist salary To reclassify Medicaid Admin Specialist salary To reclassify QARN salary To reclassify Program Secretary of QA salary
1. Salaries (O) Non-Federal Reimbursable	\$ 19,236	\$ 12,355	\$ 31,591	To reclassify SSA Director salary
2. Employee Benefits (L) Community Residential	\$ 57,524	\$ 3,730 \$ (57,126) \$ 2,113 \$ 930	\$ 7,171	To reclassify QA Manager benefits To reclassify RN and LPN benefits To reclassify QARN benefits To reclassify Program Secretary of QA benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 18,741	\$ 4,441	\$ 23,182	To reclassify SSA Director benefits
3. Service Contracts (L) Community Residential	\$ 844,801	\$ (255,427)	\$ 589,374	To reclassify developmental center fees
Worksheet 7-B				
1. Salaries (L) Community Residential	\$ -	\$ 160,866	\$ 160,866	To reclassify RN and LPN salaries
2. Employee Benefits (L) Community Residential	\$ -	\$ 57,126	\$ 57,126	To reclassify RN and LPN benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 2,248,655	\$ 16,133 \$ 7,685	2,272,473	To reclassify Behavior Specialist salary To reclassify Provider Relations salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,154,049	\$ 9,805 \$ 3,529	\$ 1,167,383	To reclassify Behavior Specialist benefits To reclassify Provider Relations benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,066,280	\$ 40,378 \$ 47,981	\$ 1,154,639	To reclassify ISP Coordinator salary To reclassify Day Habilitation Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 594,002	\$ 13,771 \$ 25,150	\$ 632,923	To reclassify ISP Coordinator benefits To reclassify Day Habilitation Manager benefits
3. Service Contracts (G) Community Employment	\$ 105,472	\$ 4,160 \$ 6,553	\$ 116,185	To reclassify comm employment consulting expenses To reclassify comm employment consulting expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 167,085	\$ (27,116)	\$ 139,969	To offset RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Bridges Match	\$ -	\$ 47,734	\$ 47,734	To reclassify match payment
Plus: Developmental Center Fees	\$ -	\$ 255,427	\$ 255,427	To reclassify developmental center fees

Appendix B
Butler County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 349,071	\$ 52,002	\$ 401,073	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	1,895	(1,376)	519	To match square footage summary
4. Nursing Services (B) Adult	627	80		To reclassify RN square footage
		112		To reclassify RN square footage
		112	931	To reclassify LPN square footage
19. Community Residential (D) General	2,323	1,152		To match square footage summary
		(64)		To reclassify Provider Relations square footage
		(80)		To reclassify RN square footage
		(112)		To reclassify RN square footage
		(112)	3,107	To reclassify LPN square footage
21. Service And Support Admin (D) General	6,467	64	6,531	To reclassify Provider Relations square footage
22. Program Supervision (B) Adult	947	(130)		To reclassify SSA Director square footage
		65	882	To reclassify Program Services Director square footage
22. Program Supervision (C) Child	257	65	322	To reclassify Program Services Director square footage
23. Administration (D) General	9,258	(65)		To reclassify Program Services Director square footage
		(65)	9,128	To reclassify Program Services Director square footage
25. Non-Reimbursable (B) Adult	58,583	130	58,713	To reclassify SSA Director square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips-Fourth Quarter	6,025	(191)		To remove unsupported trips
		(4)	5,830	To remove trips due to paid claim error
Worksheet 1				
5. Movable Equipment (V) Admin	\$ 21,580	\$ 202	\$ 21,782	To correct depreciation on phone system
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,380,864	\$ (106,446)		To reclassify Program Services Director payroll
		\$ (66,219)		To reclassify Public Relations Coordinator payroll
		\$ 66,223	\$ 1,274,422	To reclassify Eligibility and Referral Coordinator payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 50,948	\$ (1,063)	\$ 49,885	To reclassify unallowable advertising expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 66,219		To reclassify Public Relations Coordinator payroll
		\$ 32,487		To reclassify unallowable advertising expenses
		\$ 1,063	\$ 99,769	To reclassify unallowable advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 777,980	\$ (32,487)		To reclassify unallowable advertising expenses
		\$ (5,000)	\$ 740,493	To reclassify fee paid to COG
5. COG Expense (O) Non-Federal Reimbursable	\$ 17,503	\$ 425,316	\$ 442,819	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 729,290	\$ (425,316)	\$ 303,974	To match expenditure report
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 96,412	\$ 53,223	\$ 149,635	To reclassify Program Services Director payroll
1. Salaries (E) Facility Based Services	\$ 233,153	\$ (77,917)	\$ 155,236	To reclassify Day Habilitation Manager and Hab Supervisor payroll
1. Salaries (L) Community Residential	\$ 41,790	\$ 53,223		To reclassify Program Services Director payroll
		\$ (27,503)		To reclassify QARN, QA Director and QA Secretary payroll
		\$ (11,465)	\$ 56,045	To reclassify Provider Relations payroll
1. Salaries (N) Service & Support Admin	\$ 17,523	\$ (16,617)	\$ 906	To reclassify SSA Director payroll
3. Service Contracts (N) Service & Support Admin	\$ 25,000	\$ (25,000)	\$ -	To reclassify family support expense

Appendix B (Page 2)
Butler County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (L) Community Residential	\$ 124,668	\$ 27,503		To reclassify QARN, QA Director and QA Secretary payroll
		\$ (35,275)	\$ 116,896	To reclassify LPN and RN payroll
1. Salaries (O) Non-Federal Reimbursable	\$ 32,969	\$ 16,617	\$ 49,586	To reclassify SSA Director payroll
3. Service Contracts (L) Community Residential	\$ 713,871	\$ (52,002)		To reclassify room and board expenses
		\$ 24,411		To reclassify homemaker and personal care expenses
		\$ (223,963)	\$ 462,317	To reclassify developmental center fees
3. Service Contracts (M) Family Support Services	\$ -	\$ 25,000	\$ 25,000	To reclassify family support expense
Worksheet 7-B				
1. Salaries (L) Community Residential	\$ -	\$ 35,275	\$ 35,275	To reclassify LPN and RN payroll
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 3,510,541	\$ 11,465		To reclassify Provider Relations payroll
		\$ (66,223)	\$ 3,455,783	To reclassify Eligibility and Referral Coordinator payroll
4. Other Expenses (N) Service & Support Admin. Costs	\$ 163,959	\$ (1,400)	\$ 162,559	To reclassify fee paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,962,748	\$ 77,917	\$ 2,040,665	To reclassify Day Habilitation Manager and Hab Supervisor payroll
3. Service Contracts (E) Facility Based Services	\$ 251,897	\$ (24,411)	\$ 227,486	To reclassify homemaker and personal care expenses
4. Other Expenses (G) Community Employment	\$ 32,546	\$ (400)	\$ 32,146	To reclassify fees paid to COG
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 182,319	\$ (3,011)	\$ 179,308	To offset RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,000		To reclassify fee paid to COG
		\$ 400		To reclassify fees paid to COG
		\$ 1,400	\$ 6,800	To reclassify fee paid to COG
Less: MAC/Admin Fees paid directly to COG	\$ (425,316)	\$ 425,316	\$ -	To match expenditure report
Less: Plus: Developmental Center Fees	\$ -	\$ 223,963	\$ 223,963	To reclassify developmental center fees

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Dave Yost • Auditor of State

BUTLER COUNTY BOARD DEVELOPMENTAL DISABILITIES

BUTLER 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
JULY 6, 2017**