



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 Wayne 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 reported in the Cost Reports to identify potential square footage errors.

We found 2013 Medicaid Administrative Claiming (MAC) costs without any corresponding square footage reported. We inquired of the County Board and were provided the square footage used for MAC services as reported in Appendix A (2013). We found no differences 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 2013 Old Man Road building and the 2014 transportation building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with 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, Section A, Square Footage* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We reported a variance in Appendix A (2013). We found no variances in 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 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 unallocated program or general expenses-all program costs.

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

2. We compared the County Board's FBS, Enclave and CE Detail reports for the number of individuals served and days of attendance 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 (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation 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 and the FBS and Enclave Detail reports to the Acuity Assessment Instrument for each individual.

We also selected an additional nine individuals in 2013 and eight individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to the County Board's FBS and Enclave Detail reports to ensure the County Board was correctly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014) and found overpayments in both years. See the Paid Claims Testing section for recoverable findings.

4. We selected 30 Community Employment units from the CE 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 one way trips by age and individual reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

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

2. We traced the number of trips for four adults from April – June 2013 and one child from January – March 2013 and four adults from October – December 2014 and one child from July – September 2014 to 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 no variances exceeding 10 percent.

Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs from the County Board's State Expense Without Payroll or Benefits (Detail) Reports to the amount reported in *Schedule B-3* to identify any variances greater than two percent of total costs reported on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances or misclassified costs.

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 Allowable/Unallowable Detail 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 reported on each row. We also footed the County Board's SSA reports for accuracy.

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

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the SSA Allowable/Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by 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 in 2013 and no variances exceeding 10 percent in 2014.

3. We selected 30 SSA Unallowable units for 2013 and 2014 from the TCM Allowable/ Unallowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160:48-01(D) and included the elements required by 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 in 2013 and no variances exceeding 10 percent in 2014.

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*. DODD asked that we perform additional procedures 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.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Statement by Fund for the Special Levy (033), Residential Services (106), Family Resource (108), Title VI-B (200), Title XX (201), Preschool Program (202), Capital Improvement (303) and Trust (452) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

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

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

We found no differences.

3. We reviewed the County Board's State Account Code Detailed 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 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 \$128,977 in 2013 and or \$9,348 in 2014;
- School Lunch Program revenues in the amount of \$17,300 in 2013 and \$12,564 in 2014;
- Title XX revenues in the amount of \$47,122 in 2013;
- Help Me Grow revenues in the amount of \$14,550 in 2014; and
- Preschool Disabilities Grant in the amount of \$2.567 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and determined if the County Board's service 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 the following service codes: Non-Medical Transportation One-way trip - Eligible Vehicle (ATB/FTB); Supported Employment - Enclave - Daily Unit (FND); Adult Day/Vocational Habilitation Combination - Daily Unit (FXD/AXD); and Adult Day Vocational Habilitation Combination - 15 minute units (AXF). We calculated recoverable findings as described below and made corresponding unit adjustments on *Schedule B-1 and B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, DODD asked us to compare 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 us to determine if the provision of service met the provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

Also, for any other selected services codes that have contracted services, DODD asked us to 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 us to obtain documentation and identify all overpayments.

We found no instances of contracted services in the claims selected.

Paid Claims Testing (Continued)

Recoverable Finding - 2013

Service Code	Units	Review Results	Finding
ATB	2	Units billed in excess of actual service delivery	\$24.81
FND	1	Lack of supporting documentation	\$17.18
FXD	1	Service documentation did not contain description and detail of services delivered	\$78.36
AXD	1	Lack of supporting documentation	\$19.40
		Total	\$139.75¹

Recoverable Finding - 2014

Service Code	Units	Review Results	Finding
AXD	1	Billed incorrect procedure code resulting in overpayment	\$10.10
AXF	1	Units billed in excess of actual service delivery	\$1.03
FND	1	Service documentation did not contain description and detail of services delivered	\$8.86
FTB	3	Lack of supporting documentation	\$36.66
FXD	1	Service documentation did not contain description and detail of services delivered	\$19.40
AXD	1	Lack of supporting documentation	\$19.40
FXD	2	Lack of supporting documentation	\$51.36
		Total	\$146.81¹

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 units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* and *Schedule B-1, Section B, Attendance Statistics and Supported Employment – Community Employment*, 15 minute units, respectively, to determine whether Medicaid reimbursed units exceeded final units.

We found the Medicaid reimbursed units were less than the final TCM units in 2013 and 2014 and less than the final Community Employment units in 2014. The County Board was not reimbursed for Community Employment units in 2013.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no variance as the County Board was not reimbursed for these services in 2013 or 2014.

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 disbursements report for the Special Levy (033), Residential Services (106), Family Resource (108), Title VI-B (200), Title XX (201), Preschool Program (202), Capital Improvement (303) and Trust (452) funds.

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

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

2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We reported variances in Appendix A (2013) and 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 State Expenses Without Payroll or Benefits (Detailed) reports and 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 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 \$500.

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

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

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014).

6. We determined the County Board had supporting documentation for March 2013 and October 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Assets not Totally Depreciated and All Assets reports to the amounts reported on *Worksheet 1, Capital Costs* to identify any cell variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's Assets not Totally Depreciated and All 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 \$500.

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

3. We determined the County Board's capitalization threshold and selected one asset in 2013 and one asset in 2014 from the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed 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 and to identify any variances.

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

4. We selected three assets 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 the loss for the disposed item tested, based on the undepreciated basis and the proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's disbursements report for the Special Levy (033) 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 State Expenses Payroll Only By SAC/Employee (Summary) Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

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

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, State Expenses Payroll Only By SAC/Employee (Summary) Reports 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.

Payroll Testing (Continued)

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 (2013) and Appendix B (2014).

4. DODD asked us to scan the County Board's detailed payroll reports for 2013 and 2014 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. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only By SAC/Employee (Summary) Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we contacted DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found MAC salary and benefits exceeded the County Board's salaries and benefits by more than one percent and accordingly DODD adjusted the MAC Costs by Individual report to reflect the correct salaries and benefits in 2013.

We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2014.

2. We compared the revised 2013 and the original 2014 MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet*.

We reported differences impacting *Worksheet 6* and we noted differences for employees participating in MAC that impacted other worksheets in Appendix A (2013). We found no differences in 2014.

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 nine observed moments in 2013 and four 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.

For 2013, we found three observed moments for Activity Code 17-Work related to Major Unusual Incidents or Unusual Incidents and two observed moments for Activity Code 18-Not Working that lacked any supporting documentation

For 2014, we found one observed moment for Activity Code 17 and one observed moment for Activity Code 18 that lacked any supporting documentation

We reported these instances of non-compliance to DODD.

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

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 DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

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Dave Yost
Auditor of State

April 12, 2017

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

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 17,084	\$ 942	\$ 18,026	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	852	45	897	To reclassify direct service square footage
13. School Age (C) Child	5,497	401	5,898	To reclassify direct service square footage
17. Medicaid Administration (A) MAC	-	10	10	To report MAC square footage
22. Program Supervision (C) Child	446	(446)	-	To reclassify direct service square footage
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	-	3		To correct individuals served
		1	4	To report individual served
7. A-1 (B) Supported Emp. - Enclave	-	6	6	To correct individuals served
10. A (B) Supported Emp. - Enclave	-	314		To correct days of attendance
		228		To report days of attendance
		(1)	541	To remove unsupported day
11. A-1 (A) Facility Based Services	21,717	(3)	21,714	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	-	747	747	To correct days of attendance
12. B (A) Facility Based Services	7,471	(1)	7,470	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips-Fourth Quarter	17,334	(2)	17,332	To remove unsupported trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,311	(506)	805	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 7,469	\$ (6,256)	\$ 1,213	To remove depreciation for 1688 Barnes Dr. property not owned by the board
5. Movable Equipment (U) Transportation	\$ 86,183	\$ (837)		To move depreciation for tractor
		1,418		To record the loss on sale of Van #120
		367		To record the loss on sale of Van #124
		487	87,618	To correct depreciation for 2013 Van
5. Movable Equipment (X) Gen Expense All	\$ -	\$ 837	\$ 837	To move depreciation for tractor
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 1	\$ 1	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 156,160	\$ 1,530	\$ 157,690	To reclassify benefits expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 922	\$ 922	To reclassify flower costs to non-federal reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$ 96,854	\$ (45)		To reclassify shipping costs for capitalized asset
		(922)	95,887	To reclassify flower costs to non-federal reimbursable
5. COG Expenses (L) Community Residential	\$ 4,098	\$ (4,098)	\$ -	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 4	\$ 4	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 29	\$ 29	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 127,240	\$ (43,688)		To reclassify Sharron Finn Salary
		(78,191)		To reclassify Timothy Frye Salary
		2,394		To reclassify Cheryl Brinley Salary
		1,086	8,841	To reclassify Cheryl Brinley Salary
2. Employee Benefits (D) Unasgn Children	\$ 39,053	\$ (20,222)		To reclassify Sharron Finn Benefits
		(17,664)	1,167	To reclassify Timothy Frye Benefits
5. COG Expenses (L) Community Residential	\$ 1	\$ (1)	\$ -	To match final COG workbook
Worksheet 3				
2. Employee Benefits (X) Gen Expense All	\$ 23,239	\$ 471	\$ 23,710	To add omitted benefit expense
5. COG Expenses (L) Community Residential	\$ 7	\$ (7)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 3	\$ 3	To match final COG workbook

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Wayne 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 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 6,594	\$ 326	\$ 6,920	To add omitted costs
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 43,688		To reclassify Sharron Finn Salary
		78,191	\$ 121,879	To reclassify Timothy Frye Salary
2. Employee Benefits (B) Pre-School	\$ 90,172	\$ (1,401)	\$ 88,771	To adjust amount to supporting documentation
2. Employee Benefits (D) Unasgn Children	\$ 2,326	\$ 20,222		To reclassify Sharron Finn Benefits
		17,664	\$ 40,212	To reclassify Timothy Frye Benefits
5. COG Expenses (L) Community Residential	\$ 942	\$ (942)	\$ -	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 53	\$ 53	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 104,976	\$ (2,394)	\$ 102,582	To reclassify Cheryl Brinley salary
1. Salaries (O) Non-Federal Reimbursable	\$ 39,714	\$ (1,086)	\$ 38,628	To reclassify Cheryl Brinley salary
Worksheet 7-B				
2. Employee Benefits (E) Facility Based Services	\$ 63,719	\$ (37,802)	\$ 25,917	To remove duplicate benefit expense
Worksheet 7-C				
4. Other Expenses (C) School Age	\$ 353	\$ 3,160	\$ 3,513	To add omitted costs
Worksheet 8				
4. Other Expenses (H) Unasgn Adult Program	\$ 12,128	\$ 1,000	\$ 13,128	To match detailed backup
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 343	\$ 343	To match final COG workbook
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 308,116	\$ 1,119	\$ 309,235	To add omitted costs
4. Other Expenses (E) Facility Based Services	\$ 38,222	\$ (5,541)		To capitalize privacy curtains
		(500)	\$ 32,181	To reclassify labor for privacy curtains
4. Other Expenses (H) Unasgn Adult Program	\$ 24,205	\$ (22,363)	\$ 1,842	To reclassify special Olympics transfer
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ 2,121,000	\$ 123,529		To reconcile General Fund transfers
		22,363	\$ 2,266,892	To reconcile Special Olympics Transfer
Plus: Purchases Greater Than \$5,000	\$ 137,267	\$ 45		To reclassify shipping costs for capitalized asset
		5,541		To capitalize privacy curtains
		500	\$ 143,353	To reclassify labor for privacy curtains
Plus: Misc Benefit of 1530 And donation exp	\$ 69,729	\$ (68,199)		To remove erroneous entry
		(1,530)	\$ -	To reclassify benefit expense
Less: Depreciation	\$ (175,762)	\$ 6,256		To remove depreciation for 1688 Barnes Dr. property
		(1,418)		To record the loss on sale of Van #120
		(367)		To record the loss on sale of Van #124
		(487)	\$ (171,778)	To correct the depreciation for 2013 Van

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	852	45	897	To reclassify direct service square footage
13. School Age (C) Child	5,497	401	5,898	To reclassify direct service square footage
22. Program Supervision (C) Child	653	(446)	207	To reclassify direct service square footage
Schedule B-1, Section B				
6. A (C) Facility Based Services (Non-Title XX Only)	59	(1)	58	To correct individuals served
7. A-1 (C) Facility Based Services (Non-Title XX Only)	52	(9)	43	To correct individuals served
8. B (C) Facility Based Services (Non-Title XX Only)	15	(3)	12	To correct individuals served
10. A (C) Facility Based Services (Non-Title XX Only)	4,548	4	4,552	To correct days of attendance
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	388	1	389	To correct days of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	5,213	(842)	4,371	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,804	(3)	12,801	To remove trips that could not be supported
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm. \$	7,469	\$ (6,256)	\$ 1,213	To remove depreciation for property not owned by the board
4. Fixtures (E) Facility Based Services \$	-	\$ 1,087	\$ 1,087	To record depreciation for privacy curtains capitalized by AOS in 2013
5. Movable Equipment (U) Transportation \$	113,842	\$ (837)		To move depreciation for tractor
		(2,633)		To record the gain on sale of asset #126
5. Movable Equipment (V) Admin \$	978	\$ 8	\$ 986	To correct depreciation for 2013 Ford Van
				To record depreciation for shipping added to asset in 2013
5. Movable Equipment (X) Gen Expense All \$	-	\$ 837	\$ 837	To move depreciation for tractor
8. COG Expenses (L) Community Residential \$	3	\$ (1)	\$ 2	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable \$	58	\$ (52)	\$ 6	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm. \$	209,892	\$ 1,122	\$ 211,014	To add omitted benefit costs
4. Other Expenses (O) Non-Federal Reimbursable \$	1,515	\$ 3,006	\$ 4,521	To reclassify memorial markers
4. Other Expenses (X) Gen Expense All Prgm. \$	134,047	\$ (3,006)		To reclassify memorial markers
		(6,500)		To capitalize dell processor
		(6,040)		To capitalize dell processor
		(12,511)	\$ 105,990	To capitalize security camera system
5. COG Expenses (L) Community Residential \$	352	\$ (233)	\$ 119	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable \$	6,379	\$ (5,938)	\$ 441	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program \$	134,975	\$ (44,500)		To reclassify Sharron Finn Salary
		(79,755)	\$ 10,720	To reclassify Timothy Frye Salary
2. Employee Benefits (D) Unasgn Children \$	43,375	\$ (20,736)		To reclassify Sharron Finn Benefits
		(18,064)	\$ 4,575	To reclassify Timothy Frye Benefits
Worksheet 3				
5. COG Expenses (L) Community Residential \$	13	\$ 1	\$ 14	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable \$	231	\$ (181)	\$ 50	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 44,500		To reclassify Sharron Finn Salary
		79,755	\$ 124,255	To reclassify Timothy Frye Salary
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 20,736		To reclassify Sharron Finn Benefits
		18,064	\$ 38,800	To reclassify Timothy Frye Benefits
4. Other Expenses (C) School Age	\$ 50,797	\$ 260	\$ 51,057	To add amounts left off of Cost Report
5. COG Expenses (L) Community Residential	\$ 17,753	\$ (16,463)	\$ 1,290	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 21,007	\$ (16,222)	\$ 4,785	To match final COG workbook
Worksheet 8				
3. Service Contracts (H) Unasgn Adult Program	\$ 111,782	\$ (8,816)	\$ 102,966	To reclassify missing voucher to non-federal reimbursable
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 8,816	\$ 8,816	To reclassify missing voucher to non-federal reimbursable
Worksheet 10				
2. Employee Benefits (G) Community Employment	\$ 49,189	\$ (4,670)	\$ 44,519	To remove unsupported number
4. Other Expenses (G) Community Employment	\$ 50,773	\$ (2,403)		To remove unsupported number
		(37,897)	\$ 10,473	To capitalize wheelchair van
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 291,575	\$ 6,500		To capitalize Dell processor
		6,040		To capitalize Dell processor
		12,511		To capitalize security camera system
		37,897	\$ 354,523	To capitalize wheelchair van
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 16,594	\$ 203		To add costs omitted from Cost Report
		146		To add costs omitted from Cost Report
		21,007	\$ 37,950	To add costs omitted from Cost Report



Dave Yost • Auditor of State

WAYNE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WAYNE 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
MAY 16, 2017**