



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 Tuscarawas County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (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 reported square footage and found no differences.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the Workshop Building in 2015 and the Service and Support Center in 2016 to the County Board's summaries. We found no variances and we found that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides).
4. We compared the County Board's square footage summaries to the Cost Reports. We reported variances exceeding 10 percent in Appendix A (2015). We found no variances in 2016.
5. We reviewed reclassifications identified in the payroll testing procedures and found they resulted in square footage variances greater than 10 percent. We reported differences in Appendix A (2015) and Appendix B (2016).

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Service by Acuity Reports to the Cost Report Guides. We reported variances in Appendix A (2015) and Appendix B (2016) for Facility Based Services. The County Board did not report any 2015 Enclave statistics. We found variances for Enclave as reported in Appendix B (2016).

Statistics – Attendance (Continued)

In 2015, the County Board did not track actual Community Employment service units or maintain supporting documentation as required (see procedure 4) and recorded estimated units and individuals served in the Cost Report. We removed the estimated statistics as reported in Appendix A. We also reclassified the corresponding square footage as non-federal reimbursable as reported in Appendix A. We also found differences for Community Employment as reported in Appendix B (2016). We also footed the County Board's attendance reports for accuracy and found no computational errors.

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Day Service Attendance Detail to the Cost Reports. We found variances as reported in Appendix A (2015) and Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and determined the County Board was incorrectly reimbursed for one day of attendance (service code FVH) in 2015. See the Paid Claims section for the recoverable finding. We found no overpayments in 2016.

We also compared the acuity level on the County Board's Acuity Level with Dates reports to the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. We found no differences.

4. We were unable to perform procedure on the 2015 Community Employment units as the County Board did not track Community Employment service units or maintain any supporting documentation. We identified a recoverable finding for all 2015 Community Employment paid claims (service code FCO); see the Paid Claims section.

We selected 16 Community Employment units from the Community Employment invoices for 2016 and compared the calculation of the units to the Cost Report Guide and the service documentation to the requirements of Ohio Admin. Code § 5123:2-9-15. We found differences as reported in Appendix B.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation by Service, Month and Age Group Reports to the Cost Reports. We found no variances greater than two percent of total children or adult program trips in 2015. We reclassified trips as reported in Appendix B (2016). We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for December 2015 and March 2016 from the County Board's daily reporting documentation to the Transportation by Service, Month and Age Group Reports, Billing History reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's SAC Detail Report - Without Payroll reports to the amount reported in the Cost Reports. We found no unreported transportation costs.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), and Other SSA Allowable units from the County Board's Billing History reports to the Cost Reports. We reported variances greater than two percent in Appendix A (2015) and Appendix B (2016).
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Billing History reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
3. We selected 30 SSA Unallowable units for 2015 and 30 units for 2016 from the Billing History reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F).

The variances in 2015 were greater than 25 percent and we selected an additional 30 SSA Unallowable units. The combined error rate exceeded 25 percent and we projected and then reclassified 517 units to Other SSA Allowable and removed 71 units for general time activities. We reported these variances in Appendix A (2015). The error rate in 2016 exceeded 10 percent but was less than 25 percent and we reported these variances in Appendix B (2016).

4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in 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 detailed Receipt Reports for the Capital Improvements (N10), General Operating (S50), Title XX (S52), EFMAP (S53), Early Childhood Special Education (T04), IDEA Part B/Title V (T25), Special Activities (U25), Family Support Services (U30), and the Flexible Spending Account (Y60) funds to the county auditor's report total on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's DD Revenue Received reports and found sources of potential revenue offsets/applicable credits where revenues are maintained separately. The County Board did not offset corresponding expenses or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406 for the following:
 - Miscellaneous refunds, reimbursements and other income in the amount of \$93,270 in 2015 and \$142,242 in 2016;
 - Shared services reimbursements in the amount of \$14,007 in 2015 and \$24,104 in 2016;
 - IDEA Part B revenues in the amount of \$34,299 in 2015 and \$23,633 in 2016;
 - IDEA Early Childhood Special Education revenues in the amount of \$9,257 in 2015 and \$13,848 in 2016; and
 - Property Rental revenues in \$38,590 in 2016.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$78,735 in 2015 and \$47,404 in 2016; however, corresponding expenses were offset on *Schedule a1, Adult* as reported in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing

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

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 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 (ATB/FTB); Vocational Habilitation - Daily unit (AVH/FVH) and 15 minute unit (AVF); and Adult Day - 15 minute unit (ADF) and daily unit (ADS). We calculated recoverable findings for non-compliance related to units paid as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016)
3. 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. Additionally, we confirmed if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:
 - The driver holds a valid driver's license; has a Bureau of Motor Vehicles driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip transportation;
 - Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip transportation;
 - Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
 - Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
 - Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
 - The transport vehicle met the definition of a commercial vehicle.

We found contracted transportation services in our sample rendered by Person Centered Services (PCS) billed as per trip non-medical transportation (ATB/FTB). We confirmed that the selected services met the requirements for per trip non-medical transportation; however, we found that one out of the five drivers tested without documentation of a valid driver's license and four out of five vehicles did not have an annual inspection. As a result, we identified recoverable findings for 2015 as described in the table below for trips associated with these errors.

We determined the reimbursed rate did not exceed the contract rate. We found no other instances of contracted services in our sample.

Paid Claims Testing (Continued)

Recoverable Finding - 2015

Service Code	Units	Non -TCM Review Results	Finding
AVF	20	Lack of supporting documentation	\$35.48
		TCM Review Results	
TCM	13	Lack of supporting documentation	\$125.71
		Attendance Statistics Results	
FCO	46	Lack of supporting documentation	\$289.33
FVH	1	Days billed in excess of service delivery	\$24.68
		Contract Services	
FTB	9	Non-compliance of driver and/or vehicle qualifications	\$105.46
		Total	\$580.66

Recoverable Finding – 2016

Service Code	Units	Non -TCM Review Results	Finding
ADF	20	Units billed in excess of service delivery	\$59.10
ADS	1	Lack of Supporting Documentation	\$73.69
ATB	27	Lack of Supporting Documentation	\$315.16
AVH	1	Lack of Supporting Documentation	\$24.62
FTB	5	Lack of Supporting Documentation	\$58.36
FVH	1	Lack of Supporting Documentation	\$24.62
		TCM Review Results	
TCM	39	Lack of Supporting Documentation	\$377.86
		Total	\$933.41

4. We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued as the County Board had no contract with a commercial carrier.
5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units and found total net Medicaid TCM reimbursed units were less than final TCM units. Recoverable finding was identified for all 2015 Community Employment units and the County Board was not reimbursed for Community Employment in 2016.
6. We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements did not exceed disbursements by two percent.

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 worksheet/form to the county auditor's Budget Report for the Capital Improvements (N10), Board of Developmental Disabilities (S50), Community DD Residential Services (S51), Board of DD Title XX (S52), EFMAP (S53), Preschool Grant Fund (T04), Title VI-B Flow-Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30), and DD Employee Flexible Spending (Y60) funds. We reported differences in Appendix A (2015). We found no differences in 2016.

We then compared the total County Board disbursements reported in the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that with the adjustment above 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 SAC Detail Report - Without Payroll to all service contracts and other expenses entries. We found no variances exceeding \$500 that resulted in reclassifications to any program or worksheet/form.
3. We scanned the County Board's SAC Detail Report - Without Payroll and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We reported variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 in Appendix A (2015) and Appendix B (2016).
4. We scanned the SAC Detail Report - Without Payroll for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides. We found no differences.
5. We inspected the County Board's SAC Detail Report - Without Payroll for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found no unrecorded capital purchases.
6. We determined that the County Board had documentation for February, April, July, and December in 2015 and March, May, August, and November in 2016 showing that it reconciled its income and expenditures on a monthly basis with the county auditor in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1).
7. We found 2015 costs without final attendance statistics for community employment services and reported adjustment in Appendix B. (See also Statistics – Attendance, procedure 2.) We found no 2016 adult program costs without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Depreciation Summary to the Cost Reports. We found no differences in 2015. We reported variances greater than \$500 in Appendix B (2016).
2. We compared the County Board's 2013 Depreciation Summary reports to its 2015 and 2016 Depreciation Summary reports for changes in the depreciation amounts for assets purchased prior to the period 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. We found no differences.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated in their first year in either 2015 or 2016. We computed the first year's depreciation for the three assets selected, based on their cost, acquisition data and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.
4. We selected the two disposed assets from the County Board's list of disposed assets and confirmed that the two assets were removed from the Depreciation Summary report.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to payroll disbursements yearly totals on the county auditor's Budget Report for the Capital Improvement (N10), Board of Developmental Disabilities (S50), Community DD Residential Services (S51) Title XX (S52), EFMAP (S53), Preschool Grant Fund (T04), Title VI-B Flow-Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30), and DD Employee Flexible Spending (Y60) funds. We reported variances in Appendix A (2015). We found no variances greater than two percent in 2016.
2. We compared the County Board's Payroll and Benefits by Date Span Summary by Payroll Date Reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected 40 employees for testing in both 2015 and 2016. For the employees selected in each year, we compared the County Board's organizational chart, Board's Payroll and Benefits by Date Span Summary By Payroll Date Reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016).

As the misclassification errors were less than 10 percent, no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the Payroll and Benefits by Date Span Summary by Payroll Date Reports and found County Board salary and benefits reported exceeded MAC salaries and benefits.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years. We reported differences in Appendix A (2015) and Appendix B (2016).
3. We selected all five non-validated/approved RMTS observed moments for the third quarter of 2015 and all eight non-validated/approved RMTS observed moments from second quarter of 2016 from the Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014.

We found one observed moment in 2015 without supporting documentation. The County Board maintained documentation in both 2015 and 2016 which met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS Guide.

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.

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

This report is intended solely for the 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.

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

Dave Yost
Auditor of State

October 23, 2018

Appendix A
Tuscarawas County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
16. Supported Emp. - Comm Emp. (B) Adult	517	77		To add omitted square footage
		(594)	-	To reclassify CE to NFR due to no corresponding statistics
17. Medicaid Administration (A) MAC	-	222	222	To reclassify NFR square footage to MAC
21. Service And Support Admin (D) General	2,195	(64)	2,131	To reclassify square footage based on payroll
23. Administration (D) General	3,027	(82)	2,945	To reclassify NFR square footage based on payroll
25. Non-Reimbursable (B) Adult	-	594	594	To reclassify CE to NFR due to no corresponding statistics
25. Non-Reimbursable (D) General	222	(222)	-	To reclassify NFR square footage to MAC
		82		To reclassify square footage based on payroll
		64	146	To reclassify square footage based on payroll
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	93	(93)	-	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	20,125	(20,125)	-	To correct 15 minute units
8. B (C) Facility Based Services	36	3	39	To correct individuals served
9. C (C) Facility Based Services	26	1	27	To correct individuals served
10. Acuity A (Column C) Facility Based Services	10,925	(1)	10,924	To correct days of attendance from the 2015 Unrecorded Test
11. A-1 (C) Facility Based Services	453	(229)	224	To correct days of attendance
12. B (C) Facility Based Services	5,921	288	6,209	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,405	(9)	5,396	To correct one-way trips based on testing in Paid Claims
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,750	(13)	5,737	To correct SSA units based on paid claims test
2. Other SSA Allowable Units (D) 4th Quarter	2,484	395		To reclassify units based on case note review (total adjustment is 517 units)
		122	3,001	To reclassify units based on case note review (total adjustment is 517 units)
5. SSA Unallowable Units (B) 2nd Quarter	395	(395)	-	To reclassify units based on case note review (total adjustment is 517 units)
5. SSA Unallowable Units (C) 3rd Quarter	226	(122)	104	To reclassify units based on case note review (total adjustment is 517 units)
5. SSA Unallowable Units (D) 4th Quarter	205	28		To correct SSA units
		(71)	162	To reclassify units based on case note review
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 568,619	\$ (22,339)		To match MAC report
		\$ (4,107)		To match MAC report
		\$ (56,357)		To reclassify SSA salary
		\$ (18,462)	\$ 467,354	To reclassify Community Relations Special Projects Salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 174,261	\$ 18,849		To reclassify AultCare benefits
		\$ (16,141)		To reclassify SSA benefits
		\$ (9,389)	\$ 167,580	To reclassify Community Relations Special Projects benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 170,361	\$ (79,927)	\$ 90,434	To reclassify match payment expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,032	\$ 1,032	To reclassify Community Awareness expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 186,111	\$ (1,032)	\$ 185,079	To reclassify Community Awareness expense
Worksheet 2A				
2. Employee Benefits (E) Facility Based Services	\$ 28,481	\$ 3,081	\$ 31,562	To reclassify AultCare benefits
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,160	\$ 4,452	\$ 45,612	To reclassify AultCare benefits
4. Other Expenses (U) Transportation	\$ 61,338	\$ (23,326)		To reclassify purchase greater than \$5000 expense
		\$ (35,695)	\$ 2,317	To reclassify purchase greater than \$5000 expense
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 17,761	\$ 1,921	\$ 19,682	To reclassify AultCare benefits
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 56,357		To reclassify SSA salary
		\$ 18,462	\$ 74,819	To reclassify Community Relations Special Projects salary
2. Employee Benefits (A) Early Intervention	\$ 33,286	\$ 3,600	\$ 36,886	To reclassify AultCare benefits
2. Employee Benefits (B) Pre-School	\$ 79,666	\$ 8,617	\$ 88,283	To reclassify AultCare benefits
2. Employee Benefits (C) School Age	\$ 105,022	\$ 11,360	\$ 116,382	To reclassify AultCare benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 41,879	\$ 4,530	\$ 46,409	To reclassify AultCare benefits
2. Employee Benefits (M) Family Support Services	\$ 15,599	\$ 1,687	\$ 17,286	To reclassify AultCare benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 16,141		To reclassify SSA benefits
		\$ 9,389	\$ 25,530	To reclassify Community Relations Special Projects benefits
3. Service Contracts (D) Unasgn Children Program	\$ 24,251	\$ (23,737)	\$ 514	To reclassify Special Olympics expense
4. Other Expenses (L) Community Residential	\$ 408	\$ 23,737	\$ 24,145	To reclassify Special Olympics expense
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 181,793	\$ 22,339	\$ 204,132	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 40,769	\$ 4,107	\$ 44,876	To match MAC report
Worksheet 7-B				
2. Employee Benefits (D) Unasgn Children Program	\$ 18,451	\$ 1,996	\$ 20,447	To reclassify AultCare benefits
2. Employee Benefits (E) Facility Based Services	\$ 8,420	\$ 911	\$ 9,331	To reclassify AultCare benefits
Worksheet 7-C				
2. Employee Benefits (D) Unasgn Children Program	\$ 20,812	\$ 2,251	\$ 23,063	To reclassify AultCare benefits
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 292,027	\$ 31,588	\$ 323,615	To reclassify AultCare benefits
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 248,596	\$ 26,890	\$ 275,486	To reclassify AultCare benefits
Worksheet 10				
1. Salaries (G) Community Employment	\$ 148,298	\$ (148,298)	\$ -	To reclassify CE to NFR due to no corresponding statistics
2. Employee Benefits (E) Facility Based Services	\$ 325,664	\$ 35,226	\$ 360,890	To reclassify AultCare benefits
2. Employee Benefits (G) Community Employment	\$ 82,609	\$ 8,936		To reclassify AultCare benefits
		\$ (82,609)		To reclassify CE to NFR due to no corresponding statistics
		\$ (8,936)	\$ -	To reclassify CE to NFR due to no corresponding statistics
3. Service Contracts (E) Facility Based Services	\$ 14,846	\$ (4,769)	\$ 10,077	To reclassify Enclave expense
3. Service Contracts (G) Community Employment	\$ 75,813	\$ (22,874)	\$ 52,939	To reclassify CE to NFR due to no corresponding statistics
4. Other Expenses (G) Community Employment	\$ 12,937	\$ (12,937)	\$ -	To reclassify CE to NFR due to no corresponding statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,769		To reclassify Enclave expense
		\$ 82,609		To reclassify CE to NFR due to no corresponding statistics
		\$ 8,936		To reclassify CE to NFR due to no corresponding statistics

Appendix A
Tuscarawas County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

Worksheet 10 (Continued)

		\$ 148,298			To reclassify CE to NFR due to no corresponding statistics
		\$ 12,937			To reclassify CE to NFR due to no corresponding statistics
		\$ 22,874	\$ 280,423		To reclassify CE to NFR due to no corresponding statistics
a1 Adult					
10. Community Employment (B) Less Revenue	\$ -	\$ 52,939	\$ 52,939		To record RSC expenses
Reconciliation to County Auditor Worksheet					
Expense:					
Plus: Purchases Greater Than \$5,000	\$ 28,897	\$ 23,326			To reconcile expense for purchase greater than \$5000
		\$ 35,695	\$ 87,918		To reconcile expense for purchase greater than \$5000
Plus: Employee Health Insurance Contribution Expensed by County Auditor	\$ 169,924	\$ (169,924)	\$ -		To reclassify AultCare benefits
Plus: Other: OOD Match Payment	\$ -	\$ 79,927	\$ 79,927		To reconcile OOD Match Payment
Total from 12/31 County Auditor's Report	\$ 9,312,955	\$ 5	\$ 9,312,960		To match County Auditor report

Appendix B
Tuscarawas County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Service And Support Admin, General	2,195	(64)	2,131	- To reclassify square footage based on payroll
Non-Reimbursable, General	-	64	64	- To reclassify square footage based on payroll
			-	
Attendance Statistics				
Total Individuals Served By Program, Non-Title XX Only Supported Emp. - Community Employment	4	3	7	To correct individuals served
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	1,454	410		To correct 15 minute units
		(16)	1,848	To correct 15 minute units
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	65	15	80	To correct individuals served
A, Supported Emp. - Enclave (Non-Title XX Only)	22	(8)	14	To correct individuals served
B, Facility Based Services (Non-Title XX Only)	25	8	33	To correct individuals served
C, Facility Based Services (Non-Title XX Only)	21	4	25	To correct individuals served
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	6,137	(200)		To correct days of attendance
		18	5,955	To add days based on the unrecorded test
A, Supported Emp. - Enclave (Non-Title XX Only)	2,138	133		To correct days of attendance
		50	2,321	To add days based on the unrecorded test
B, Facility Based Services (Non-Title XX Only)	3,226	(236)		To correct days of attendance
C, Facility Based Services (Non-Title XX Only)	2,824	(1)	2,823	To correct attendance days based on paid claims test
Annual Summary of Transportation Services				
Preschool, One Way Trips	1,415	617	2,032	To correct number of one-way trips
Non-Title XX-Adult				
Facility Based Services, One Way Trips	15,046	(1,594)		To correct number of one-way trips
		(32)	13,420	To correct number of one-way trips based on paid claims test
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	39,277	(39)	39,238	- To correct SSA units based on paid claims test
Other SSA Allowable Units, CB Activity	10,009	(604)		- To correct SSA units
		5		To adjust units based on case note review
		(290)	9,120	To reclassify Home Choice units
Home Choice Units, CB Activity	-	290		- To reclassify Home Choice units
		1	291	To adjust for Home Choice units
SSA Unallowable Units, CB Activity	3,222	(5)		- To adjust units based on case note review
		(1)	3,216	To reclassify Home Choice units
Worksheet 1				
Moveable Equipment, Unassign Children Program	\$ 18,330.00	\$ (1,379.00)	\$ 16,951.00	- To match source document
Moveable Equipment, Transportation	\$ 88,972.00	\$ (27,376.00)	\$ 61,596.00	- To match source document
			-	
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 521,199.00	\$ 3,654.00		- To match MAC Report
		\$ 819.00		To match MAC Report
		\$ (36,976.00)		To reclassify SSA salary
		\$ (56,289.00)	\$ 432,407.00	To reclassify SSA Manager salary
Employee Benefits, Gen Expense All Program	\$ 195,538.00	\$ (9,890.00)		- To reclassify SSA Manager benefits
		\$ (27,980.00)	\$ 157,668.00	To reclassify SSA Manager benefits
Service Contracts, Gen Expense All Program	\$ 112,721.00	\$ 56,132.00		- To reclassify Shared Services expense
Other Expenses, Non-Federal Reimbursable	\$ 252,616.00	\$ 3,500.00		- To reclassify promotional expense
		\$ 1,587.00	\$ 257,703.00	To reclassify OOD overpayment
Other Expenses, Gen Expense All Program	\$ 161,401.00	\$ (3,500.00)		- To reclassify promotional expense
		\$ (1,587.00)	\$ 156,314.00	To reclassify OOD overpayment
Building Services Cost				
Service Contracts, Unassign Children Program	\$ 92,419.00	\$ (50,000.00)	\$ 42,419.00	To reclassify mentoring program expense
Service Contracts, Admin	\$ 91,871.00	\$ (56,132.00)	\$ 35,739.00	To reclassify shared services expense
Direct Services				
Salaries, Non-Federal Reimbursable	\$ 312,669.00	\$ 36,976.00		To reclassify SSA salary
		\$ (27,323.00)	\$ 322,322.00	To reclassify Job Coach salary
Employee Benefits, Non-Federal Reimbursable	\$ 73,955.00	\$ 9,890.00		To reclassify SSA benefits
		\$ (8,457.00)	\$ 75,388.00	To reclassify Job Coach benefits
Service Contracts, Unassign Children Program	\$ 39,756.00	\$ 50,000.00		To reclassify mentoring program expense
		\$ (20,065.00)	\$ 69,691.00	To reclassify Special Olympics expense
Other Expenses, Community Residential	\$ 408.00	\$ 20,065.00		To reclassify Special Olympics expense
		\$ 8,260.00		To reclassify Special Olympics expense
		\$ 3,305.00	\$ 32,038.00	To reclassify Special Olympics expense
Medicaid Administration				
Salaries, Medicaid Admin	\$ 119,453.00	\$ (3,654.00)	\$ 115,799.00	To match MAC report
Salaries, Non-Federal Reimbursable	\$ 26,788.00	\$ (819.00)	\$ 25,969.00	To match MAC report
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 526,377.00	\$ 56,289.00	\$ 582,666.00	To reclassify SSA Manager salary
Employee Benefits, Service & Support Admin Costs	\$ 235,885.00	\$ 27,980.00	\$ 263,865.00	To reclassify SSA Manager benefits
Service Contracts, Service & Support Admin Costs	\$ 17,696.00	\$ (8,260.00)	\$ 9,436.00	To reclassify Special Olympics expense
Adult Program				
Other Expenses, Facility Based Services	\$ 111,710.00	\$ (3,305.00)	\$ 108,405.00	To reclassify Special Olympics expense
Other Expenses, Non-Federal Reimbursable	\$ 1,125.00	\$ 27,323.00		To reclassify Job Coach salary
		\$ 8,457.00	\$ 36,905.00	To reclassify Job Coach salary
A1 Adult				
Community Employment, Less Revenue	\$ -	\$ 27,351.00	\$ 27,351.00	To record RSC offset
CBCR Reconcile				
CBCR Reconcile Expenses				
Other Capital Costs	\$ (321,786.00)	\$ 1,379.00		To match source document
		\$ 27,376.00	\$ (293,031.00)	To match source document

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Dave Yost • Auditor of State

TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TUSCARAWAS 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
NOVEMBER 8, 2018**