



Dave Yost • Auditor of State



**FAYETTE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Auditor's Report .....	1
Recoverable Finding: Paid Claims - 2009.....	9
Recoverable Finding: Paid Claims - 2010.....	9
Recommendation: Supporting Documentation for RMTS Moments.....	14
Appendix A: Income and Expenditure Report Adjustments – 2009.....	16
Appendix B: Income and Expenditure Report Adjustments – 2010.....	19

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

## Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Fayette County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009 and 2010 cost reports.

### **Statistics – Square Footage**

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board. The County Board stated that only square footage for child speech, physical therapy and occupational therapy changed from the square footage reported in the final 2008 cost report. Therefore, we performed limited procedures below in those areas where the square footage has changed since 2008.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010 except those areas reported in Procedure 1 above.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010 except those areas reported in Procedure 1 above.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's final 2008 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology for allocating square footage for those areas that changed from the final 2008 square footage and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide except that square footage should be allocated for the MAC Coordinator and Asst. Coordinator. We reported these variances in Appendix A (2009) and Appendix B (2010).

### **Statistics – Attendance**

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that the number of Facility Based individuals served in 2010 for *Worksheet 7-B, Nursing Services* needed to be obtained as costs in Column (X), General Expenses-All Programs were not being assigned to Column (E), Facility Based Services. We also determined that in 2009 and 2010 that the number of individuals served were reported on *Worksheet 7-B, Nursing Services* in Columns (A) Early Intervention and Column (B) Pre-School and were assigned costs from Column (X), General Expenses-All Programs even though they did not receive nursing services.

We also determined that in 2009 and 2010 individuals were reported on *Worksheet 7-C, Speech/Audiology* in Column (B) Pre-School and were assigned costs from Column (X), General Expenses-All Programs even though they did not receive speech services.

We also determined that in 2009 Facility Based individuals and in 2010 Pre-School individuals were reported on *Worksheet 7-E, Occupational Therapy* in Column (E) Facility Based Services and Column (B) Pre-School and were assigned costs from Column (X) General Expenses-All Programs although they did not receive occupational therapy services.

We also determined that the number of Early Intervention individuals served in 2009 for *Worksheet 7-F, Physical Therapy* needed to be obtained as costs were reported in Column (X), General Expenses-All Programs and were not being assigned to Column (A) Early Intervention. We also determined that in 2010 Pre-School individuals served were reported on *Worksheet 7-F, Physical Therapy* in Column (B) Pre-School and were assigned costs from Column (X) General Expenses-All Programs although they did not receive physical therapy services.

We reported these differences in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences for Facility Based Services typical hours of service. We found the County Board omitted Enclave typical hours of service in 2009 and 2010. We obtained documentation supporting documentation for Enclave typical hours of service for 2009 and 2010 and reported the omitted typical hours of service in Appendix A (2009) and Appendix B (2010).

3. DODD requested us to report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's 2009 Attendance by Acuity report and 2010 Attendance by Month All Clients and By Age Group report and 2009 and 2010 Days of Attendance by Enclave reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We reported variances in Appendix A (2009) and Appendix B (2010).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's Schedule B-1 except the reported number of 2009 Enclave individuals served. As a result, we performed procedure 5 below.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's Timesheet by Labor reports for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

### **Acuity Testing**

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008, 2009 and 2010 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance by Acuity for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008, 2009 and 2010.

We found that 9,614 facility based days of attendance on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for acuity level A should be adjusted to 9,475 days of attendance reported on the County Board's Attendance by Acuity report.

We also found that 1,718 facility based days of attendance on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for acuity level B should be adjusted to 1,844 days of attendance reported on the County Board's Attendance by Acuity report. We noted no variances in individuals served.

We also found that 4,208 Enclave days of attendance and 23 individuals served on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for acuity level A should be adjusted to 4,034 days of attendance and 22 individuals served reported on the County Board's Attendance by Acuity report. The difference of 174 Enclave days of attendance and one individual served should be added to acuity level B.

We did not perform this procedure for 2009 and 2010 because the County Board did not provide the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet to DODD. However, the County Board reported total Attendance statistics on *Schedule B-1, Attendance Statistics* of the 2009 and 2010 cost report based on acuity reports (see Procedure 3 of Statistics-Attendance).

2. We also compared two individuals from each acuity level on the County Board's 2008 and 2009 Attendance by Acuity and 2010 Attendance by Month All Clients and By Age Group reports to the Acuity Assessment Instrument or other supporting documentation for each individual.

We found 208 days of facility based attendance and one individual served was reported on 2008 Attendance by Acuity report as acuity level C when it should have been acuity level B.

We also found 170 days of facility based attendance and one individual served was reported on the 2009 Attendance by Acuity report as acuity level C when it should have been acuity level B.

We also found 211 days of facility based attendance and one individual served was reported on the 2010 Attendance by Month All Clients and By Age Group report as acuity level A when it should have been acuity level A-1.

We also found 29 days of enclave attendance and one individual served was reported on the 2010 Days of Enclave Attendance report as acuity level B when it should have been acuity level A.

### **Statistics – Transportation**

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Quarterly Print Transportation by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Quarterly Transportation report for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's State Expenses Detailed reports for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

We found differences in Appendix B (2010). We found no differences for 2009.

### **Statistics – Service and Support Administration (SSA)**

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Quarterly TCM Unit Summary and Detailed Units Marked Non-Billable reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010)

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error for Medicaid eligibility did not exceed 10 percent of our sample for 2010. We reported differences in Appendix B (2010).

The units found to be in error for unallowable activities did not exceed 10 percent of our sample for 2009. We reported differences in Appendix A (2009).

From the sample population of 1,346 Other SSA Allowable units for 2009, we selected our sample of 40 units and found 20 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 40 units and 35 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 269 units as TCM units based on the lower error rate of 20 percent.

We reported the differences in Appendix A (2009).

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 and 40 units for 2010 from the Detailed Units Marked Non Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The 2009 and 2010 units found to be in error exceeded 10 percent of our SSA Unallowable services sample.

From the sample population of 594 Unallowable units for 2009, we selected our sample of 40 units and found 42.5 percent of those units were for allowable activities. We selected an additional 40 units and 35 percent of those units were for allowable activities. We projected and then reclassified 169 units as TCM units and 19 units as Other SSA Allowable units based on the lower error rate of 35 percent.

From the sample population of 1,210 Unallowable units for 2010, we selected our sample of 40 units and found 20 percent of those units were for allowable activities. We selected an additional 40 units and 40 percent of those units were for allowable activities. We projected and then reclassified 192 units as TCM units and 19 units as Other SSA Allowable units based on the lower error rate of 20 percent.

We reported the differences in Appendix A (2009) and Appendix B (2010).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent in 2009 from the prior year's *Schedule B-4* for TCM units and SSA Unallowable units and we obtained the County Board's explanation that employees were on extended leave and the County Board previously reported general time units. We did not report any variances in Appendix A (2009) or Appendix B (2010).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board does record general time units and they account for over 10% of total SSA units on the final audited Schedule B-4 plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 General Time Units for both 2009 and 2010 from the Quarterly Detailed Units Marked Non-Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no units to be in error for 2009 or 2010.

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's detailed revenue report for the (1066) CBDD, (1309) Early Child. Special Education, (1313) Help Me Grow, (1380) Innovation Program, and (1179) Residential Services Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the Southern Ohio Council of Government (SOCOG) prepared County Board Summary Workbook.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

5. We reviewed the County Board's detailed revenue report and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$6,230 in 2009 and \$21,069 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$8,875 in 2009;
- Title XX revenues in the amount of \$23,841 in 2009 and \$12,777 in 2010;
- Title V revenues in the amount of \$82 in 2009;
- Help Me Grow revenues in the amount of \$16,822 in 2009;
- Worker's Compensation reimbursements in the amount of \$3,147 in 2009 and \$3,780 in 2010;
- Local school district reimbursements in the amount of \$32,195 in 2009 and \$30,000 in 2010; and
- Residential services fund in the amount of \$40,000 in 2009.

### **Paid Claims Testing**

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and

- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.<sup>1</sup>

We found no instances of non-compliance with these documentation requirements for 2009 and 2010 for the sample of 50 paid claims. However, the County Board commented that services were billed for Enclave individuals under the Adult Day Support and Vocational Habilitation billing codes during 2009 and 2010. We selected a statistical random sample to determine the amount of over reimbursement.

**Recoverable Finding - 2009**

**Finding \$1,260.91**

We took exception with the reimbursement of 55 of 130 MBS claims from our stratified random sample of Adult Day Support and Vocational Habilitation-daily unit-Individual Options waiver (AXD); Adult Day Support and Vocational Habilitation-15 minute unit-Individual Options waiver (AXF); Adult Day Support and Vocational Habilitation-daily unit-Level 1 waiver(FXD); Adult Day Support and Vocational Habilitation-15 minute unit-Level 1 (FXF) units. These overpayments were projected across the County Board's population of MBS claims identified by the County Board as receiving Enclave services during calendar year 2009.

This resulted in a projected overpayment amount of \$2,386 with a precision of plus or minus \$1,323 (55.45 percent) at the 95 percent confidence level. However, since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were restated as a single tailed lower-limit. Due to moderate skewness in the sample results an additional adjustment was made and a final adjusted lower limit finding was made for \$1,260.91. This allows us to say that we are 95 percent certain the population overpayment amount is at least \$1,260.91 (Federal Financial Participation Amount: \$1,092.33; Enhanced Federal Medical Assistance Percentage: \$168.58).

**Recoverable Finding - 2010**

**Finding \$2,410.41**

We took exception with the reimbursement of 55 of 146 MBS claims from our stratified random sample of Adult Day Support and Vocational Habilitation-daily unit-Individual Options waiver (AXD); Adult Day Support and Vocational Habilitation-15 minute unit-Individual Options waiver (AXF); Adult Day Support and Vocational Habilitation-daily unit-Level 1 waiver(FXD); Adult Day Support and Vocational Habilitation-15 minute unit-Level 1 (FXF). These services were projected across the County Board's population of MBS claims identified by the County Board as receiving Enclave services during calendar year 2010.

This resulted in the projected overpayment amount of \$5,092 with a precision of plus or minus \$2,978 (58.48 percent) at the 95 percent confidence level. However, since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were restated as a single tailed lower-limit. Due to moderate skewness in the sample results an additional adjustment was made and a final adjusted lower limit finding was made for \$2,410.41. This allows us to say that we are 95 percent certain the population overpayment amount is at least \$2,410.41 (Federal Financial Participation Amount: \$2,081.39; Enhanced Federal Medical Assistance Percentage: \$329.02).

---

<sup>1</sup> For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than audited TCM or Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program Worksheet* by two percent.

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 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences.

#### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the (1066) CBDD, (1309) Early Child. Special Education, (1313) Help Me Grow, (1380) Innovation Program, and (1179) Residential Services Fund.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expense reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board disbursements to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the COG prepared County Board Summary Workbook.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

6. DODD asked us to determine whether total County Board disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expense Detailed reports for items purchased during 2009 and 2010 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 as reported in Appendix A (2009) and Appendix B (2010). We reported differences for 2009 purchases to record their first year's depreciation in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) for misclassified costs.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for 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.

We reported differences for purchases that were not properly capitalized in Appendix A (2009) and Appendix B (2010).

5. We haphazardly selected two County Board's fixed assets which meet the County Board's capitalization policy and purchased in 2009 and 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We also scanned the County Board's Detailed Revenue Reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for these funds (1066) CBDD, (1309) Early Child. Special Education, (1313) Help Me Grow, (1380) Innovation Program, and (1179) Residential Services Fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's Detailed Expense reports. The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's 2009 Payroll Totals by Employee by Date Span report and 2010 Payroll Totals by Job Description by Date span report.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 14 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's 2009 Payroll Totals by Employee by Date Span report and 2010 Payroll Totals by Job Description by Date span report and compared 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 found differences as reported in Appendix A (2009) and Appendix B (2010).

### **Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its RMTS Coordinator to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's 2009 Payroll Totals by Employee by Date Span report and 2010 Payroll Totals by Job Description by Date span report.

We found no variances exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2009) and Appendix B (2010).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2009) and Appendix B (2010).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found 6 RMTS observed moments for Activity Code 18, general administration that lacked supporting documentation. We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

**Recommendation:**

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Office of Medical Assistance, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

**Dave Yost**  
Auditor of State

September 13, 2013

cc: Fred Williams, Superintendent, Fayette County Board of DD  
Lori Moore, Business Manager, Fayette County Board of DD  
Mitchell Kirby, Board President, Fayette County Board of DD

**Appendix A**  
**Fayette County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 14,987	\$ (14,987)	\$ -	To agree to audited COG amounts
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	225	(225)	0	To correct square footage
7. Occupational Therapy (C) Child	0	161	161	To correct square footage
8. Physical Therapy (C) Child	0	161	161	To correct square footage
14. Facility Based Services (B) Adult	9,180	(146)	9,034	To reclassify Enclave square footage
15. Supported Emp. -Enclave (B) Adult	0	146	146	To reclassify Enclave square footage
		46	192	To reclassify Enclave square footage
17. Medicaid Administration (A) MAC	0	15	15	To reclassify MAC square footage
23. Administration (D) General	1,744	(15)	1,729	To reclassify MAC square footage
		(46)	1,683	To reclassify Enclave square footage
25. Non-Reimbursable (C) Child	0	4,876	4,876	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	53	20	73	To agree to compiled amounts
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	37	37	To agree to compiled amounts
2. Days Of Attendance (B) Supported Emp. -Enclave	0	3,532	3,532	To agree to compiled amounts
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	2.14	2.14	To correct typical hours of service
<b>Schedule B-3</b>				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	0	200	200	To correct one way trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	3,252	3,252	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	5,873	5,873	To correct one way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	2,149	169	2,318	To reclassify TCM units
		269	2,587	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	321	(269)	52	To reclassify TCM Units
		(3)	49	To reclassify SSA Unallowable units
		19	68	To reclassify SSA Unallowable units
5. SSA Unallowable Units (D) 4th Quarter	178	(188)	-10	To reclassify TCM and Other SSA Allowable units
		3	7	To reclassify SSA Unallowable units
		13	20	To agree to compiled amounts
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ 106,039	\$ (98,534)	\$ 7,505	To agree to audited COG amounts
<b>II. Department of MR/DD</b>				
(A) Supported Living- COG Revenue	\$ -	\$ 66,369	\$ 66,369	To agree to audited COG amounts
(B) Family Support Services- COG Revenue	\$ 78,966	\$ (78,966)	\$ -	To agree to audited COG amounts
(C) SSA Subsidy- COG Revenue	\$ 53,448	\$ (53,448)	\$ -	To agree to audited COG amounts
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 22,000	\$ (22,000)	\$ -	To agree to audited COG amounts
(G) Waiver Administration- Subsidy- COG Revenue	\$ 4,605	\$ (4,605)	\$ -	To agree to audited COG amounts
<b>III. Department of Education</b>				
<b>V. Other Revenues</b>				
(C) Donations- COG Revenue	\$ 21,412	\$ (21,412)	\$ -	To agree to audited COG amounts
(I) Other (Detail On Separate Sheet)- COG Revenue			\$ -	
23. I/O Waiver Allocation Refund	\$ -	\$ 44,194	\$ 44,194	To agree to audited COG amounts
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasgn Children Programs	\$ 9,372	\$ (819)	\$ 8,553	To correct depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 46,663	\$ 2,968	\$ 49,631	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 2,663	\$ 8,225	\$ 10,888	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,254	\$ (128)	\$ 1,126	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 15,248	\$ 4,142	\$ 19,390	To correct depreciation
6. Capital Leases (D) Unasgn Children Programs	\$ 2,900	\$ (2,900)	\$ -	To reclassify copier lease expenses
6. Capital Leases (E) Facility Based Services	\$ 384	\$ (384)	\$ -	To reclassify copier lease expense
6. Capital Leases (U) Transportation	\$ 44,632	\$ (44,632)	\$ -	To reclassify bus lease expenses
6. Capital Leases (X) Gen Expense All Prgm.	\$ 4,490	\$ (4,227)	\$ 263	To reclassify copier lease expenses
		\$ (263)	\$ -	To reclassify copier lease expense
8. COG Expenses (L) Community Residential	\$ 836	\$ (820)	\$ 16	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	\$ 2,365	\$ (2,365)	\$ -	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 45	\$ 45	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 75	\$ 75	To agree to audited COG amounts
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 226,180	\$ (39,749)	\$ 186,431	To reclassify salary for SSA administrative assistant
		\$ (183,763)	\$ 2,668	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 92,523	\$ (16,260)	\$ 76,263	To reclassify benefits for SSA administrative assistant
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 2,414	\$ 2,414	To reclassify computer support expenses
		\$ 43	\$ 2,457	To reclassify indirect expenses
		\$ 273	\$ 2,730	To reclassify copier expenses
		\$ 271	\$ 2,991	To reclassify copier expenses
		\$ 503	\$ 3,494	To reclassify copier expenses
		\$ 2,656	\$ 6,150	To reclassify copier expenses
		\$ 384	\$ 6,534	To reclassify copier lease expenses
		\$ 4,227	\$ 10,771	To reclassify copier lease expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,281	\$ 1,281	To reclassify non-federal reimburseable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 51,504	\$ (1,281)	\$ 50,223	To reclassify non-federal reimburseable expenses
		\$ (391)	\$ 49,832	To reclassify SSA expenses
5. COG Expenses (L) Community Residential	\$ 20,388	\$ (15,739)	\$ 4,649	To agree to audited COG amounts
5. COG Expense (M) Family Support Services	\$ 57,639	\$ (57,639)	\$ -	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ -	\$ 13,084	\$ 13,084	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 21,617	\$ 21,617	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 12,887	\$ 43,810	\$ 56,697	To record real estate fees

**Appendix A**  
**Fayette County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
1. Salaries (D) Unasn Children Program	\$ 48,450	\$ (48,450)	\$ -	To reclassify salary for early childhood director
1. Salaries (E) Facility Based Services	\$ 49,514	\$ (49,514)	\$ -	To reclassify salary for adult services director
1. Salaries (N) Service & Support Admin	\$ 44,129	\$ (44,129)	\$ -	To reclassify salary for SSA director
2. Employee Benefits (D) Unasn Children Program	\$ 19,819	\$ (19,819)	\$ -	To reclassify benefits for early childhood director
2. Employee Benefits (E) Facility Based Services	\$ 20,255	\$ (20,255)	\$ -	To reclassify benefits for adult services director
2. Employee Benefits (N) Service & Support Admin	\$ 18,052	\$ (18,052)	\$ -	To reclassify benefits for SSA director
4. Other Expenses (B) Ages 3-5	\$ 162	\$ (162)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasn Children Program	\$ 2,856	\$ (43)	\$ -	To reclassify indirect expenses
		\$ (972)	\$ -	To reclassify building services expenses
		\$ (1,841)	\$ -	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 2,767	\$ (1,267)	\$ -	To reclassify direct service expenses
		\$ (1,500)	\$ -	To reclassify unemployment expenses
5. COG Expenses (L) Community Residential	\$ 1,860	\$ (1,822)	\$ 38	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ 5,260	\$ (5,260)	\$ -	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 106	\$ 106	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 175	\$ 175	To agree to audited COG amounts
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 34,375	\$ 4,245	\$ -	To reclassify salary for operations manager
		\$ 27,503	\$ -	To reclassify salary for operations service worker
		\$ 14,289	\$ 80,412	To reclassify salary for operations manager
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,062	\$ 1,737	\$ -	To reclassify benefits for operations manager
		\$ 11,251	\$ 32,895	To reclassify benefits for operations service worker
		\$ 5,845	\$ -	To reclassify benefits for operations manager
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,562	\$ (2,414)	\$ -	To reclassify computer support expenses
		\$ 937	\$ -	To reclassify unemployment expenses
		\$ 750	\$ 4,835	To reclassify unemployment expenses
4. Other Expenses (C) Ages 6-21	\$ 272	\$ (272)	\$ -	To reclassify copier expenses
4. Other Expenses (D) Unasn Children Program	\$ 74,825	\$ 972	\$ 75,797	To reclassify building services expenses
4. Other Expenses (E) Facility Based Services	\$ 10,447	\$ 5,817	\$ 16,264	To reclassify maintenance expenses
4. Other Expenses (G) Community Employment	\$ 271	\$ (271)	\$ -	To reclassify copier expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,854	\$ (800)	\$ 77,054	To capitalize, rather than expense, a purchase
5. COG Expenses (L) Community Residential	\$ -	\$ 9	\$ 9	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 26	\$ 26	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 43	\$ 43	To agree to audited COG amounts
<b>Worksheet 5</b>				
1. Salaries (D) Unasn Children Program	\$ -	\$ 48,450	\$ 48,450	To reclassify salary for early childhood director
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 19,819	\$ 19,819	To reclassify benefits for early childhood director
3. Service Contracts (D) Unasn Children Program	\$ -	\$ 2,900	\$ -	To reclassify copier lease expenses
		\$ 263	\$ 3,163	To reclassify copier lease expense
4. Other Expenses (A) Ages (0-2)	\$ 3,126	\$ 172	\$ 3,298	To reclassify Help Me Grow expenses
4. Other Expenses (B) Ages (3-5)	\$ 12,769	\$ 162	\$ 12,931	To reclassify direct service expenses
4. Other Expenses (D) Unasn Children Program	\$ 7,028	\$ 1,841	\$ 8,869	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 40,821	\$ 500	\$ 41,321	To reclassify special olympics expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,463	\$ (4,463)	\$ -	To reclassify COG expenses
5. COG Expenses (L) Community Residential	\$ 32,865	\$ (28,483)	\$ 4,382	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ 92,913	\$ (92,913)	\$ -	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20,374	\$ 20,374	To agree to audited COG amounts
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ -	\$ 82,602	\$ 82,602	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 302,952	\$ 302,952	To reclassify MAC salaries
<b>Worksheet 7B</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 27,947	\$ 27,947	To reclassify nursing expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 27,947	\$ (27,947)	\$ -	To reclassify nursing expenses
13. No. of Individual Served (A) Ages 0-2	67	(67)	-	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	36	(36)	-	To correct individuals served
<b>Worksheet 7C</b>				
3. Service Contracts (D) Unasn Children Program	\$ 2,525	\$ (1,875)	\$ 650	To reclassify unemployment expenses
13. No. of Individual Served (B) Ages 3-5	36	(36)	0	To correct individuals served
<b>Worksheet 7E</b>				
13. No. of Individual Served (E) Facility Based Services	53	(53)	0	To correct individuals served
<b>Worksheet 7F</b>				
13. No. of Individual Served (A) Ages 0-2	0	67	\$ 67	To correct individuals served
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 93,007	\$ 4,246	\$ -	To reclassify salary for operations manager
		\$ 14,290	\$ 111,543	To reclassify salary for operations manager
		\$ 1,736	\$ -	To reclassify benefits for operations manager
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,046	\$ 5,845	\$ 45,627	To reclassify benefits for operations manager
		\$ 938	\$ -	To reclassify unemployment expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,297	\$ 750	\$ 4,985	To reclassify unemployment expenses
4. Other Expenses (E) Facility Based Services	\$ 15,434	\$ 18,523	\$ 33,957	To reclassify transportation expenses

**Appendix A**  
**Fayette County Board of Developmental Disabilities**  
**2009 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 185,108	\$ 44,129		To reclassify salary for SSA director
		\$ 39,749		To reclassify salary for SSA administrative assistant
		\$ (85,120)	\$ 183,866	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 75,722	\$ 18,052		To reclassify benefits for SSA director
		\$ 16,260	\$ 110,034	To reclassify benefits for SSA administrative assistant
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,627	\$ 391		To reclassify SSA expenses
		\$ (172)		To reclassify Help Me Grow expenses
		\$ (503)	\$ 5,343	To reclassify copier expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 12,332	\$ 12,332	To agree to audited COG amounts
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 360,132	\$ (8,491)		To reclassify salary for operations manager
		\$ (27,503)		To reclassify salary for operations service worker
		\$ (28,579)		To reclassify salary for operations manager
		\$ (39,738)	\$ 255,821	To reclassify salary for adult services administrative assistant
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 49,514		To reclassify salary for adult services director
		\$ (89,252)		To reclassify MAC salaries
		\$ 39,738	\$ -	To reclassify salary for adult services administrative assistant
2. Employee Benefits (E) Facility Based Services	\$ 147,319	\$ (3,473)		To reclassify benefits for operations manager
		\$ (11,251)		To reclassify benefits for operations service worker
		\$ (16,256)		To reclassify benefits for adult services administrative assistant
		\$ (11,690)	\$ 104,649	To reclassify benefits for operations manager
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 20,255		To reclassify benefits for adult services director
		\$ (27,418)		To reclassify MAC salaries
		\$ 16,256	\$ 9,093	To reclassify benefits for adult services administrative assistant
4. Other Expenses (E) Facility Based Services	\$ 68,412	\$ (500)		To reclassify special olympics expenses
		\$ (5,817)		To reclassify maintenance expenses
		\$ (49,392)		To reclassify COG expenses
		\$ 1,267		To reclassify direct service expenses
		\$ (2,656)	\$ 11,314	To reclassify copier expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (43,810)	\$ (43,810)	To reconcile off real estate fees
Plus: Leases And Rentals	\$ -	\$ 44,632	\$ 44,632	To reclassify bus lease expenses
Plus: Purchases Greater Than \$5,000	\$ 100,511	\$ (18,523)		To reclassify transportation expenses
		\$ 800	\$ 82,788	To capitalize, rather than expense, a purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 49,392		To reclassify COG expenses
		\$ 4,463	\$ 53,855	To reclassify COG expenses
Less: Capital Costs	\$ (75,200)	\$ (14,389)	\$ (89,589)	To reconcile off depreciation
Less: COG Expenses	\$ (14,987)	\$ 14,987	\$ -	To agree to audited COG amounts
<b>Revenue:</b>				
Less: COG Revenue	\$ (286,510)	\$ 168,442	\$ (118,068)	To reconcile off COG revenue
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 4,162	\$ 4,162	To report ancillary costs

**Appendix B**  
**Fayette County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	225	(225)	0	To correct square footage
7. Occupational Therapy (C) Child	0	161	161	To correct square footage
8. Physical Therapy (C) Child	0	161	161	To correct square footage
14. Facility Based Services (B) Adult	9,180	(154)	9,026	To reclassify Enclave square footage
15. Supported Emp. -Enclave (B) Adult	0	154		To reclassify Enclave square footage
		49	203	To reclassify Enclave square footage
17. Medicaid Administration (A) MAC	0	15	15	To reclassify MAC square footage
23. Administration (D) General	1,744	(15)		To reclassify MAC square footage
		(49)	1,680	To reclassify Enclave square footage
25. Non-Reimbursable (C) Child	0	4,876	4,876	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	53	20	73	To agree to compiled amounts
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	39	39	To agree to compiled amounts
2. Days Of Attendance (B) Supported Emp. -Enclave	0	3,071	3,071	To agree to compiled amounts
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	2	2	To correct typical hours of service
<b>Schedule B-3</b>				
1. Early Intervention (G) One Way Trips- Fourth Quarter	0	119	119	To correct one way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	0	5,502	5,502	To correct one way trips
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 960	\$ 960	To report preschool transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,408	360	3,768	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	8,813	8,813	To report Enclave trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	2,090	3		To reclassify TCM Units
		192		To reclassify TCM Units
		463	2,748	To agree to compiled amounts
2. Other SSA Allowable Units (D) 4th Quarter	532	(3)		To reclassify TCM Units
		19		To reclassify Other SSA Allowable units
		(428)	120	To agree to compiled amounts
5. SSA Unallowable Units (D) 4th Quarter	259	187		To agree to compiled amounts
		(211)	235	To reclassify TCM and Other SSA Allowable units
<b>Worksheet 1</b>				
2. Land Improvements (D) Unasgn Children Programs	\$ 9,372	\$ (2,961)	\$ 6,411	To correct depreciation
3. Buildings/Improve (D) Unasgn Children Programs	\$ 46,663	\$ 7,941	\$ 54,604	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 2,663	\$ 8,225	\$ 10,888	To correct depreciation
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,254	\$ (128)	\$ 1,126	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 15,248	\$ 30,632	\$ 45,880	To correct depreciation
6. Capital Leases (D) Unasgn Children Programs	\$ 263	\$ (263)	\$ -	To reclassify copier expense
6. Capital Leases (U) Transportation	\$ 12,665	\$ (12,665)	\$ -	To reclassify bus lease expenses
6. Capital Leases (X) Gen Expense All Prgm.	\$ 384	\$ (384)	\$ -	To reclassify copier expense
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 114,971	\$ (40,249)		To reclassify salary for SSA administrative assistant
		(5,314)	69,408	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 98,808	\$ (18,026)	\$ 80,782	To reclassify benefits for SSA administrative assistant
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,742	\$ 384		To reclassify copier expense
		4,060		To reclassify computer support expenses
		680		To reclassify indirect expenses
		1,184		To reclassify copier expenses
		384		To reclassify copier expense
		167		To reclassify copier expenses
		11,978		To reclassify indirect expenses
		156	22,735	To reclassify copier expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,888		To reclassify non-federal reimburseable expenses
		23	1,911	To reclassify non-federal reimburseable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 70,199	\$ (1,888)		To reclassify non-federal reimburseable expenses
		(464)		To reclassify SSA expenses
		(527)		To reclassify copier lease expenses
		118		To reclassify indirect expenses
		(5,486)		To reclassify unemployment expenses
		1,375	63,327	To reclassify indirect expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 24,295	\$ 44,770	\$ 69,065	To record real estate fees

**Appendix B**  
**Fayette County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 48,451	\$ (48,451)	\$ -	To reclassify salary for early childhood director
1. Salaries (E) Facility Based Services	\$ 49,305	\$ (49,305)	\$ -	To reclassify salary for adult services director
1. Salaries (N) Service & Support Admin	\$ 37,997	\$ (51,610)	\$ -	To reclassify salary for SSA director
		\$ 13,613	\$ -	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 21,699	\$ (21,699)	\$ -	To reclassify benefits for early childhood director
2. Employee Benefits (E) Facility Based Services	\$ 22,081	\$ (22,081)	\$ -	To reclassify benefits for adult services director
2. Employee Benefits (N) Service & Support Admin	\$ 23,114	\$ (23,114)	\$ -	To reclassify benefits for SSA director
4. Other Expenses (A) Early Intervention	\$ 5,586	\$ (1,695)	\$ -	To reclassify direct expenses
		\$ (86)	\$ -	To reclassify direct expenses
		\$ (3,805)	\$ -	To reclassify speech expenses
4. Other Expenses (B) Pre-School	\$ 3,065	\$ (960)	\$ -	To reclassify transportation expenses
		\$ (1,693)	\$ -	To reclassify direct service expenses
		\$ (29)	\$ -	To reclassify direct service expenses
		\$ (360)	\$ -	To reclassify professional service expenses
		\$ (23)	\$ -	To reclassify SSA expenses
4. Other Expenses (D) Unasgn Children Program	\$ 17,658	\$ (680)	\$ -	To reclassify indirect expenses
		\$ (118)	\$ -	To reclassify indirect expenses
		\$ (3,256)	\$ -	To reclassify building service expenses
		\$ (1,604)	\$ -	To reclassify building service expenses
		\$ (859)	\$ -	To reclassify direct service expenses
		\$ (459)	\$ -	To reclassify direct service expenses
		\$ (774)	\$ -	To reclassify direct service expenses
		\$ (4,674)	\$ -	To reclassify direct service expenses
		\$ (357)	\$ -	To reclassify copier lease expense
		\$ (4,769)	\$ -	To capitalize, rather than expense, a purchase
		\$ (108)	\$ -	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 3,236	\$ (1,375)	\$ -	To reclassify indirect expenses
		\$ (1,184)	\$ -	To reclassify copier expenses
		\$ (53)	\$ -	To reclassify building service expenses
		\$ (264)	\$ -	To reclassify copier expenses
		\$ (357)	\$ -	To reclassify copier lease expense
		\$ (3)	\$ -	To reclassify SSA expenses
4. Other Expenses (M) Family Support Services	\$ 16,536	\$ (16,536)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 240	\$ (25)	\$ -	To reclassify direct service expenses
		\$ (215)	\$ -	To reclassify SSA expenses
<b>Worksheet 3</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 32,988	\$ 18,887	\$ 51,875	To reclassify salary for operations manager
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,774	\$ 8,458	\$ 23,232	To reclassify salary for operations manager
3. Service Contracts (X) Gen Expense All Prgm.	\$ 8,017	\$ (4,060)	\$ -	To reclassify computer support expenses
		\$ 2,743	\$ -	To reclassify unemployment expenses
		\$ 133	\$ 6,833	To reclassify building expense
4. Other Expenses (D) Unasgn Children Program	\$ 40,683	\$ 1,604	\$ -	To reclassify building service expenses
		\$ (10,000)	\$ 32,287	To capitalize, rather than expense, a purchase
4. Other Expenses (E) Facility Based Services	\$ 28,000	\$ 2,945	\$ 30,945	To reclassify utility expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 67,652	\$ 3,256	\$ -	To reclassify building service expenses
		\$ 53	\$ -	To reclassify building service expenses
		\$ 7,272	\$ -	To reclassify building services expenses
		\$ (357)	\$ -	To reclassify copier lease expense
		\$ (6,500)	\$ -	To capitalize, rather than expense, a purchase
		\$ (791)	\$ 70,585	To reclassify copier expenses
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 48,451	\$ 48,451	To reclassify salary for early childhood director
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 21,699	\$ 21,699	To reclassify benefits for early childhood director
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 263	\$ -	To reclassify copier expense
		\$ 527	\$ -	To reclassify copier expenses
		\$ 859	\$ -	To reclassify direct service expenses
		\$ 264	\$ -	To reclassify copier expenses
		\$ 264	\$ -	To reclassify copier expenses
		\$ 263	\$ -	To reclassify copier expense
		\$ 791	\$ 3,231	To reclassify copier expenses
4. Other Expenses (A) Early Intervention	\$ 770	\$ 1,695	\$ -	To reclassify direct expenses
		\$ 459	\$ 2,924	To reclassify direct service expenses
4. Other Expenses (B) Pre-School	\$ 4,315	\$ 86	\$ -	To reclassify direct expenses
		\$ 1,693	\$ -	To reclassify direct service expenses
		\$ 774	\$ -	To reclassify direct service expenses
		\$ 25	\$ -	To reclassify direct service expenses
		\$ (156)	\$ -	To reclassify copier expenses
		\$ (264)	\$ 6,473	To reclassify copier expenses
4. Other Expenses (D) Unasgn Children Program	\$ 377	\$ 29	\$ -	To reclassify direct service expenses
		\$ 4,674	\$ 5,080	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 741	\$ (384)	\$ -	To reclassify copier expenses
		\$ (357)	\$ -	To reclassify copier lease expense
4. Other Expenses (M) Family Support Services	\$ -	\$ 732	\$ -	To reclassify family support expenses
		\$ 108	\$ -	To reclassify direct service expenses
		\$ 16,536	\$ 17,376	To reclassify direct service expenses

**Appendix B**  
**Fayette County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 80,329	\$ 5,569	\$ 85,898	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 72,602	\$ 76,467	\$ 149,069	To reclassify MAC salaries
<b>Worksheet 7B</b>				
3. Service Contracts (E) Facility Based Services	\$ 9,240	\$ 4,305		To reclassify nursing expenses
		\$ 9,241	\$ 22,786	To reclassify nursing expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 4,305	\$ (4,305)		To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 10,225	\$ 2,275	\$ 12,500	To reclassify nursing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,275	\$ (2,275)	\$ -	To reclassify nursing expenses
13. No. of Individual Served (A) Early Intervention	2	(2)	0	To correct individuals served
13. No. of Individual Served (B) Pre-School	51	(51)	0	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	0	73	73	To correct individuals served
<b>Worksheet 7C</b>				
3. Service Contracts (A) Early Intervention	\$ 7,556	\$ 269	\$ 7,825	To reclassify speech expenses
4. Other Expenses (A) Early Intervention	\$ 3,309	\$ 3,805		To reclassify speech expenses
		\$ 1,472		To reclassify speech expenses
		\$ 360	\$ 8,946	To reclassify professional service expenses
4. Other Expenses (B) Pre-School	\$ 1,472	\$ (1,472)	\$ -	To reclassify speech expenses
13. No. of Individual Served (B) Pre-School	51	(51)		To correct individuals served
<b>Worksheet 7D</b>				
4. Other Expenses (E) Facility Based Services	\$ 1,200	\$ 1,050	\$ 2,250	To reclassify psychological service expenses
<b>Worksheet 7E</b>				
3. Service Contracts (A) Early Intervention	\$ 1,500	\$ 1,794	\$ 3,294	To reclassify OT expenses
13. No. of Individual Served (B) Pre-School	51	(51)	0	To correct individuals served
<b>Worksheet 7F</b>				
3. Service Contracts (A) Early Intervention	\$ 744	\$ 465	\$ 1,209	To reclassify PT expenses
13. No. of Individual Served (B) Pre-School	51	(51)		To correct individuals served
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 104,298	\$ 18,887	\$ 123,185	To reclassify salary for operations manager
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 46,710	\$ 8,459	\$ 55,169	To reclassify salary for operations manager
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 120		To reclassify transportation expense
		\$ 2,743	\$ 2,863	To reclassify unemployment expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 960	\$ 960	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 2,046	\$ 3,908	\$ 5,954	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 46,298	\$ 2,945	\$ 49,243	To reclassify transportation expense
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 171,987	\$ 51,610		To reclassify salary for SSA director
		\$ 40,249		To reclassify salary for SSA administrative assistant
		\$ (61,203)	\$ 202,643	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 82,383	\$ 23,114		To reclassify benefits for SSA director
		\$ 18,026	\$ 123,523	To reclassify benefits for SSA administrative assistant
3. Service Contracts (N) Service & Support Admin. Costs	\$ 297	\$ (133)		To reclassify building expense
		\$ (120)	\$ 44	To reclassify transportation expense
4. Other Expenses (N) Service & Support Admin. Costs	\$ 4,395	\$ 464		To reclassify SSA expenses
		\$ (2,945)		To reclassify transportation expense
		\$ (161)		To reclassify habilitation expenses
		\$ 3,571		To reclassify SSA expenses
		\$ 23		To reclassify SSA expenses
		\$ 3		To reclassify SSA expenses
		\$ (167)		To reclassify copier expenses
		\$ 215	\$ 5,398	To reclassify SSA expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 331,337	\$ (37,774)		To reclassify salary for operations manager
		\$ (39,738)		To reclassify salary for adult services administrative assistant
		\$ 21,696	\$ 275,521	To reclassify MAC salaries
1. Salaries (H) Unasn Adult Program	\$ -	\$ 49,305		To reclassify salary for adult services director
		\$ 39,738		To reclassify salary for adult services administrative assistant
		\$ (50,831)	\$ 38,212	To reclassify MAC salaries
2. Employee Benefits (E) Facility Based Services	\$ 158,107	\$ (16,917)		To reclassify salary for operations manager
		\$ (17,797)	\$ 123,393	To reclassify benefits for adult services administrative assistant
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 22,081		To reclassify benefits for adult services director
		\$ 17,797	\$ 39,878	To reclassify benefits for adult services administrative assistant
3. Service Contracts (E) Facility Based Services	\$ 2,528	\$ (2,528)	\$ -	To reclassify OT, PT and Speech expenses
4. Other Expenses (E) Facility Based Services	\$ 58,610	\$ 161		To reclassify habilitation expenses
		\$ (825)		To reclassify non-federal reimburseable expenses
		\$ (2,945)		To reclassify utility expenses
		\$ (732)		To reclassify family support expenses
		\$ (9,241)		To reclassify nursing expenses
		\$ (7,272)		To reclassify building services expenses
		\$ (264)		To reclassify copier expenses
		\$ (2,144)		To reclassify copier lease expenses
		\$ (1,050)		To reclassify psychological service expenses
		\$ (3,908)		To reclassify transportation expenses
		\$ (11,978)		To reclassify indirect expenses
		\$ (23)		To reclassify non-federal reimburseable expenses
		\$ (3,571)	\$ 14,818	To reclassify SSA expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 825	\$ 825	To reclassify non-federal reimburseable expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (44,770)	\$ (44,770)	To reconcile off real estate fees
Plus: Leases And Rentals	\$ -	\$ 12,665		To reclassify bus lease expenses
		\$ 357		To reclassify copier lease expense
		\$ 357		To reclassify copier lease expense
		\$ 357		To reclassify copier lease expense
		\$ 2,144		To reclassify copier lease expenses
		\$ 357	\$ 16,237	To reclassify copier lease expense
Plus: Purchases Greater Than \$5,000	\$ 62,632	\$ 6,500		To capitalize, rather than expense, a purchase
		\$ 10,000		To capitalize, rather than expense, a purchase
		\$ 4,769	\$ 83,901	To capitalize, rather than expense, a purchase
Less: Capital Costs	\$ (75,200)	\$ (43,709)	\$ (118,909)	To reconcile off depreciation
<b>Medicaid Administration Worksheet</b>				
Lines 6-10 Ancillary Costs	\$ -	\$ 3,107	\$ 3,107	To report ancillary costs

**This page intentionally left blank.**



# Dave Yost • Auditor of State

FAYETTE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FAYETTE 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  
SEPTEMBER 26, 2013