



Dave Yost • Auditor of State

GUERNSEY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Recommendation: Record Retention.....	4
Recommendation: SSA Units	5
Recoverable Findings: Paid Claims 2009.....	8
Recommendation: Capital Asset Policy	10
Recommendation: Capital Costs	11
Appendix A: Income and Expenditure Report Adjustments – 2009.....	14
Appendix B: Income and Expenditure Report Adjustments – 2010.....	16

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, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Guernsey 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.

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 and noted significant changes have occurred; therefore, we performed the procedures below.

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 found no square footage variances for rooms that were measured exceeding 10 percent.

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 compared one building and traced each room on the floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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 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 reviewed 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 and compared the methodology with the Cost Report Guides.

The County Board reported different square footage in the 2009 and 2010 cost reports. However, we tested the 2009 methodology, and applied the results to both years' cost reports because it was the same methodology used for both years. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

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 there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

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 the reported typical hours of service changed in 2009 and 2010 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

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

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

We compared the County Board's individuals served report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* 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 found variances exceeding two percent. We reported these 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 individuals 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 changed more than 10 percent from the prior year's Schedule B-1 and 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 attendance sheets for 2009 and 15 individual names for 2010, 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 differences for more than three individuals served in both 2009 and 2010. We reported these differences in Appendix A (2009) and Appendix B (2010). We found that 5 Enclave individuals' attendance sheets were located after reviewing the entire 2010 attendance records which traced back to the attendance listing. The attendance listing included 11 individuals served in 2010. The remaining 6 individuals did not have any attendance records in the service documentation because they were not in a waiver program. The County Board later located a master attendance listing which included Enclave days of attendance for all individuals.

We also determined the County Board did not maintain documentation for non-waiver individuals who received Supported Employment - Community Employment. Due to this we reclassified a proportional amount of Community Employment expenses as non-federal reimbursable as reported in Appendix A (2009) and Appendix B (2010).

Recommendation: We recommend the County Board maintain the required documentation for services for waiver and non-waiver individuals as required by the Cost Report Guide in section Schedule B-1, Allocation Statistics which states in pertinent part, "Days of Attendance are to be reported" and "Fifteen minute units will need to be reported for individuals receiving Supported Employment - Community Employment" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Statistics – Transportation

1. DODD requested us to report variances if the 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 Transportation report 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 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 compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed report to the amount reported in *Schedule B-3* of the Cost Reports. We found differences as reported in Appendix A (2009) and Appendix B (2010).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the 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, Home Choice, and SSA Unallowable) from the County Board's TCM 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 TCM Reports for accuracy.

We found differences for 2009 as reported in Appendix A (2009). We found no differences in 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 82 Other SSA Allowable units for both 2009 and 2010 from the Other TCM Allowable/Un-Allowable Detail 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 2008 and 2009 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 did not exceed 10 percent of our sample for 2009. However, in 2010 the units found to be in error exceeded 10 percent of our Other SSA Allowable services sample.

From the sample population of 1,817 Other SSA Allowable units for 2010, we selected our sample of 41 units and found 32 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 40 units and 58 percent of those units were for individuals Medicaid eligible at the time of service delivery.

We projected and then reclassified 341 units as TCM units based on the conservative error rate of 32 percent.

We reported these differences for 2010 in Appendix B (2010).

The County Board stated they do not have a process in place to determine ongoing Medicaid eligibility. Currently, there is only one way in which the County Board determines Medicaid Eligibility, during the intake process, which occurs annually. However, the County Board receives a notification letter from the Ohio Department of Medicaid f/k/a Department of Job and Family Services when an individual has not renewed their Medicaid card through a "15 day letter" which is sent 15 days prior to an individual's lapse in coverage. In the event the letter is lost and the process is delayed to re-enroll individuals onto Medicaid, they continue to receive services however the County Board does not get reimbursed for those services the individual receives while not enrolled on Medicaid.

Recommendation: We recommend the County Board develop a process to determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units on *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into two categories as denoted below:

- TCM – Medicaid Eligible Individuals;
- Other SSA Allowable Units – Non-Medicaid Eligible Individuals; and
- Transition Coordination services provided under the Home Choice demonstration grant."

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 81 Unallowable SSA service units for both 2009 and 2010 from the Other TCM Allowable/Un-Allowable Detail 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 units found to be in error did not exceed 10 percent of our sample for 2009 or 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 from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the changes were attributed to an effective Medicaid inquiry and four individuals leaving a developmental center and TCM units becoming allowable. We reported no variances in Appendix A (2009) and Appendix B (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 General Fund, Residential Support Fund, Risk Fund, MEORC Fund, Family Resources Grant Fund, Help Me Grow Part C Grant Fund, Help Me Grow Grant Fund, Trust Fund, and the Construction Fund. to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 Mid East Ohio Regional Council of Government (COG) prepared County Board Summary Workbook.

We found no differences in 2009 or 2010.

5. We reviewed the County Board's State Account Code Detailed 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 and reimbursements in the amount of \$2,476 in 2009 and \$1,634 in 2010;
- Help Me Grow revenue in the amount of \$476,507 in 2009 and \$295,073 in 2010;
- Guernsey Industries reimbursements in the amount of \$7,821 in 2009 and \$7,254 in 2010;
- Cambridge Development Center reimbursements in the amount of \$37,969 in 2009 and 22,305 in 2010;
- East Ohio Housing Authority reimbursements in the amount of \$15,794 in 2009 and 11,716 in 2010;
- Local school district reimbursements in the amount of \$117,696 in 2009 and \$88,021 in 2010;
- IDEA Part B revenues in the amount of \$31,790 in 2009 and \$14,351 in 2010;
- School lunch program revenues in the amount of \$2,928 in 2009 and \$3,300 in 2010;
- Title XX revenues in the amount of \$35,059 in 2009 and \$29,768 in 2010; and
- Workers Compensation refund in the amount of \$1,358 in 2010.

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.¹

We found no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

¹ 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).

Recoverable Finding - 2009

Finding \$37.17

We determined the County Board was over reimbursed for 5 units of Targeted Case Management (TCM) service in which the County Board was reimbursed for 5 units more than reported units.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
TCM	5	Reimbursed units were greater than reported units	\$32.02	\$5.15	\$37.17
		TOTAL			\$37.17

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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 reported a finding in Procedure 1 above for Medicaid reimbursed units greater than audited TCM units in 2009. We found no instance where the Medicaid reimbursed units were greater than audited TCM units in 2010.

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) to Line (25) for Community Residential* to the amount reimbursed for these services in 2009 and 2010 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 expenditure report balances for the General Fund, Residential Support Fund, Risk Fund, MEORC Fund, Family Resources Grant Fund, Help Me Grow Part C Grant Fund, Help Me Grow Grant Fund, Trust Fund, and the Construction 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 expenditure 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 on the SAC Report Expenses Detailed reports 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 SAC Report Expenses Detailed reports.

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

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

6. DODD asked us to determine whether total County Board disbursements on the detailed expenditure reports 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 detailed expenditure 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, 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 detailed expenditure 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 found no unrecorded purchases meeting the capitalization criteria in 2009 or 2010.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's detailed expenditure reports 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 found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225.

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. We did note that the County Board utilized a capitalization threshold of \$3,000 but didn't have a formal policy establishing this threshold.

Recommendation: We recommend the County Board formally adopt a policy including the capitalization threshold.

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 no differences in 2009. We found differences in depreciation in 2010 as reported in 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 no differences exceeding \$100.

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 found no differences.

5. We haphazardly selected 2 County Board fixed assets which meet the County Board's capitalization policy and were purchased in either 2009 or 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 initially did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. However, during our scan of detailed receipts we noted a receipt that appeared to be for the sale of two buses. Upon further inquiry the County Board determined they did dispose of two buses in 2010. We reported differences in Appendix B (2010).

Recommendation: We recommend the County Board maintain the required documentation for disposed assets as required by the Cost Report Guide in section Worksheet 1, Capital Costs which states in pertinent part, "In order to determine capital costs to be reported on Worksheet 1 and to substantiate that determination, each county board must establish and maintain an ongoing record or ledger of asset acquisition and placed and service and depreciation calculation" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

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.

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 expenditure reports. Because the variance was greater than two percent, we obtained the County Board's explanation and noted that the variance was due to misclassified salaries and a timing difference between the County Board and the County Auditor. After we made corrections the salaries and benefits reconciled to the County Auditor within allowable limits.

2. DODD asked us to compare the County Board disbursements on the State Expenses Payroll Reports 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 State Expenses Payroll Reports.

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

3. We selected 16 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions if needed to the Worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides, and if the errors in exceeded 10 percent, then perform Procedure 4 below.

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 State Expenses Detailed 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 detailed expense report for 2009 and 2010 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 detailed expense 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) Report(s) 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 Medicaid f/ka 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 no differences.

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 Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

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

August 9, 2013

cc: Kellie Brown, Superintendent, Guernsey County Board of Developmental Disabilities
Stephanie Neuhart, Business Manager, Guernsey County Board of Developmental Disabilities
Judie Perkowski, Board President, Guernsey County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	508	508	To correct square footage
4. Nursing Services (C) Child	-	39	39	To correct square footage
11. 0-2 Age Children (C) Child	616	616	616	To correct square footage
		334	1,566	To correct square footage
13. 6-21 Age Children (C) Child	2,065	(39)		To correct square footage
		67	2,093	To correct square footage
14. Facility Based Services (B) Adult	17,850	(45)		To correct square footage
		(508)		To correct square footage
		1,825	19,122	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	19	19	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	45		To correct square footage
		19	64	To correct square footage
17. Medicaid Administration (A) MAC	-	5	5	To correct square footage
21. Service And Support Admin (D) General	1,204	(3)	1,201	To correct square footage
22. Program Supervision (B) Adult	1,863	(1,825)		To correct square footage
		(19)		To correct square footage
		(19)	-	To correct square footage
22. Program Supervision (C) Child	401	(334)		To correct square footage
		(67)	-	To correct square footage
23. Administration (D) General	831	(2)	829	To correct square footage
25. Non-Reimbursable (C) Child	435	181	616	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	9	9	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	7	7	To correct individuals served
2. Days of Attendance (B) Supported Emp. -Enclave	-	161	161	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6	(4)	2	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	244	20	264	To correct 15 minute units
Schedule B-3				
2. Children 3-5 (A) One Way Trips- First Quarter	294	(294)	-	To correct one way trips
2. Children 3-5 (C) One Way Trips- Second Quarter	264	(264)	-	To correct one way trips
2. Children 3-5 (E) One Way Trips- Third Quarter	120	(120)	-	To correct one way trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	372	(226)	146	To correct one way trips
3. Children 6-21 (A) One Way Trips- First Quarter	596	(596)	-	To correct one way trips
3. Children 6-21 (C) One Way Trips- Second Quarter	542	(542)	-	To correct one way trips
3. Children 6-21 (E) One Way Trips- Third Quarter	838	(769)	69	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,401	1,347	8,748	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	4,620	4,620	To report cost of trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	326	326	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	432	432	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,820	165		To agree to compiled amounts
		4	3,989	To reclassify SSA units
2. Other SSA Allowable Units (D) 4th Quarter	510	152	662	To agree to compiled amounts
5. SSA Unallowable Units (D) 4th Quarter	674	(4)	670	To reclassify SSA units
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 1,537	\$ (1,537)	\$ -	To agree to compiled amounts
5. Movable Equipment (V) Admin	\$ 4,091	\$ (1,740)	\$ 2,351	To agree to compiled amounts
8. COG Expenses (L) Community Residential	\$ 2,435	\$ (1,981)	\$ 454	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 737	\$ (594)	\$ 143	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 69,344	\$ 8,176	\$ 77,520	To correct MAC amounts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 59,046	\$ (3,719)	\$ 55,327	To correct health insurance posting
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,105	\$ 1,105	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 82,057	\$ (1,105)		To reclassify non-federal reimbursable expenses
		\$ (13,022)		To reclassify fees paid to COG
		\$ 5,489	\$ 73,419	To reclassify indirect expenses
5. COG Expenses (L) Community Residential	\$ 12,285	\$ 9,157	\$ 21,442	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 3,720	\$ 3,027	\$ 6,747	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 10,285		To reclassify DODD Admin fees
		\$ 25,199		To reclassify DODD admin fees
		\$ 65,360		To report real estate fees
		\$ 6,703		To reclassify contingent billing fees
		\$ 22,851	\$ 130,398	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (C) Ages 6-21	\$ 4,882	\$ (4,882)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ 96,597	\$ (96,597)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (E) Facility Based Services	\$ 122,862	\$ (122,862)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 28,215	\$ 3,269		To correct MAC amounts
		\$ (31,484)		To reclassify salaries for first line supervisors
2. Employee Benefits (C) Ages 6-21	\$ 4,915	\$ (4,915)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ 49,433	\$ (1,593)		To correct health insurance posting
		\$ (47,840)	\$ 0	To reclassify benefits for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 57,716	\$ (644)		To correct health insurance posting
		\$ (57,072)	\$ 0	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 13,824	\$ (220)		To correct health insurance posting
		\$ (13,604)	\$ -	To reclassify benefits for first line supervisors
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,445	\$ (1,621)	\$ 48,824	To correct health insurance posting
4. Other (X) Gen Expense All Prgm.	\$ 208,457	\$ (4,043)		To reclassify enclave expenses
		\$ (5,489)	\$ 198,925	To reclassify indirect expenses
5. COG Expenses (L) Community Residential	\$ 461	\$ 14	\$ 475	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 139	\$ 11	\$ 150	To agree to audited COG amounts
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 13,848	\$ (115)	\$ 13,733	To correct health insurance posting

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 126,562	\$ 170,351	\$ 296,913	To reclassify Help Me Grow expenses
1. Salaries (C) Ages 6-21	\$ 62,407	\$ 47,788		To reclassify attendant aide salaries and benefits
		\$ 4,882	\$ 115,077	To reclassify salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ -	\$ 96,957	\$ 96,957	To reclassify salaries for first line supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 264	\$ 264	To reclassify Special Olympics salaries
2. Employee Benefits (A) Ages (0-2)	\$ 47,065	\$ 118,728		To reclassify Help Me Grow expenses
		\$ (839)		To correct health insurance posting
		\$ (4,851)	\$ 160,103	To correct health insurance posting
2. Employee Benefits (C) Ages (6-21)	\$ 32,856	\$ (688)		To correct health insurance posting
		\$ 4,915	\$ 37,083	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 47,840	\$ 47,840	To reclassify benefits for first line supervisors
2. Employee Benefits (M) Family Support Services	\$ -	\$ 41	\$ 41	To reclassify Special Olympics benefits
4. Other Expenses (A) Ages (0-2)	\$ 5,272	\$ 35,887	\$ 41,159	To reclassify Help Me Grow expenses
4. Other Expenses (L) Community Residential	\$ 88,967	\$ (75,000)	\$ 13,967	To reclassify fees paid to COG
4. Other Expenses (M) Family Support Services	\$ 25,384	\$ 3,969	\$ 29,353	To reclassify Special Olympics expenses
5. COG Expenses (L) Community Residential	\$ 81,160	\$ (3,063)	\$ 78,097	To agree to audited COG amounts
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 172,447	\$ (11,445)	\$ 161,002	To correct MAC amounts
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 875	\$ 875	To reclassify nursing expenses
	\$ -	\$ 1,271	\$ 1,271	To reclassify nursing expenses
13. No. of Individual Served (C) Ages (6-21)	-	15	15	To report individuals served
13. No. of Individual Served (E) Facility Based Services	-	124	124	To report individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 152,591	\$ (16,853)	\$ 135,738	To correct health insurance posting
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,620	\$ 4,620	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 198,521	\$ 31,484	\$ 230,005	To reclassify salaries for first line supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 106,043	\$ (6,450)		To correct health insurance posting
		\$ 13,604	\$ 113,197	To reclassify benefits for first line supervisors
3. Service Contracts (N) Service & Support Admin. Costs	\$ 29,143	\$ (6,646)		To reclassify TCM match payment
		\$ (10,285)	\$ 12,212	To reclassify DODD Admin fees
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 651,115	\$ 122,862		To reclassify salaries for first line supervisors
		\$ (264)	\$ 773,713	To reclassify Special Olympics salaries
2. Employee Benefits (E) Facility Based Services	\$ 340,955	\$ (22,969)		To correct health insurance posting
		\$ 57,072		To reclassify benefits for first line supervisors
		\$ (41)	\$ 375,017	To reclassify Special Olympics benefits
3. Service Contracts (E) Facility Based Services	\$ 11,091	\$ (6,703)		To reclassify contingent billing fees
		\$ (875)	\$ 3,513	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 160,158	\$ (29,941)		To reclassify TCM match payments
		\$ (24,745)		To reclassify waiver match payments
		\$ (25,199)		To reclassify DODD admin fees
		\$ (22,851)		To reclassify contingent billing fees
		\$ (4,741)		To reclassify community employment expenses
		\$ (4,620)		To reclassify transportation expenses
		\$ (3,969)		To reclassify Special Olympics expenses
		\$ (326)		To reclassify non-federal reimbursable expenses
		\$ (1,271)		To reclassify nursing expenses
		\$ (4,053)	\$ 38,442	To reclassify match payments
4. Other Expenses (F) Enclave	\$ -	\$ 4,043	\$ 4,043	To reclassify enclave expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 4,741	\$ 4,741	To reclassify community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 326	\$ 326	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (65,360)	\$ (65,360)	To reconcile off real estate fees
Plus: Fees paid to COG	\$ -	\$ 75,000		To reclassify fees paid to COG
		\$ 13,022	\$ 88,022	To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LV1 Waivers	\$ -	\$ 24,745		To reclassify waiver match payments
		\$ 4,053	\$ 28,798	To reclassify match payments
Plus: Match Paid To DODD For TCM	\$ -	\$ 6,646		To reclassify TCM match payment
		\$ 29,941	\$ 36,587	To reclassify TCM match payments
Plus: 00 - MISC. COSTS FROM INFALLIBLE (HMG)	\$ 324,965	\$ (324,965)	\$ 0	To reclassify Help Me Grow expenses
Less: Capital Costs	\$ (154,553)	\$ 1,537		To correct depreciation
		\$ 1,740	\$ (151,276)	To correct depreciation
Less: ATTENDANT AIDE RELATED COSTS	\$ (47,788)	\$ 47,788	\$ -	To reclassify attendant aide salaries and benefits
Less: Schedule A COG expenses	\$ -	\$ (11,540)	\$ (11,540)	To reconcile off Schedule A COG expenses
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,600,716	\$ (7,338)	\$ 5,593,378	To correct the County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 10,318	\$ 10,318	To report ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	511	511	To correct square footage
4. Nursing Services (C) Child	-	35	35	To correct square footage
11. Early Intervention (C) Child	616	616		To correct square footage
		364	1,596	To correct square footage
13. 6-21 Age Children (C) Child	2,482	(35)		To correct square footage
		37	2,484	To correct square footage
14. Facility Based Services (B) Adult	17,816	(45)		To correct square footage
		(511)		To correct square footage
		1,379	18,639	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	14	14	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	45		To correct square footage
		14	59	To correct square footage
17. Medicaid Administration (A) MAC	-	6	6	To correct square footage
21. Service And Support Admin (D) General	1,384	(4)	1,380	To correct square footage
22. Program Supervision (B) Adult	1,407	(1,379)		To correct square footage
		(14)		To correct square footage
		(14)	-	To correct square footage
22. Program Supervision (C) Child	401	(364)		To correct square footage
		(37)	-	To correct square footage
23. Administration (D) General	1,159	(2)	1,157	To correct square footage
25. Non-Reimbursable (C) Child	-	616	616	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	11	11	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	8	8	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	-	160	160	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	2	2	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	230	230	To correct 15 minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	394	(64)	330	To correct one way trips
3. School Age (G) One Way Trips- Fourth Quarter	859	(160)	699	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,312	(5,088)	2,224	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	4,640	4,640	To report cost of trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	320	320	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	630	630	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,116	341		To project SSA units
		2	4,459	To reclassify SSA units
2. Other SSA Allowable Units (D) 4th Quarter	487	2		To reclassify SSA units
		(341)		To project SSA units
		(1)	147	To reclassify SSA units
5. SSA Unallowable Units (D) 4th Quarter	350	(4)		To reclassify SSA units
		1	347	To reclassify SSA units
Worksheet 1				
3. Buildings/Improve (D) Unasn Children Programs	\$ 25,669	\$ 4,950		To record omitted depreciation
		\$ 453	\$ 31,072	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 74,128	\$ 611	\$ 74,739	To correct depreciation
3. Buildings/Improve (L) Community Residential	\$ 1,537	\$ (1,537)	\$ -	To agree to compiled amounts
3. Buildings/Improve (U) Transportation	\$ 232	\$ 3,253	\$ 3,485	To record omitted depreciation
4. Fixtures (D) Unasn Children Programs	\$ -	\$ 100	\$ 100	To record omitted depreciation
4. Fixtures (E) Facility Based Services	\$ 7,182	\$ 113	\$ 7,295	To record omitted depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ 503	\$ 204	\$ 707	To record omitted depreciation
5. Movable Equipment (D) Unasn Children Programs	\$ -	\$ 49	\$ 49	To record omitted depreciation
5. Movable Equipment (E) Facility Based Services	\$ 4,199	\$ 3,337	\$ 7,536	To record omitted depreciation
5. Movable Equipment (U) Transportation	\$ 36,800	\$ 1,926		To record omitted depreciation
		\$ 3,822	\$ 42,548	To record loss on sale of vehicle
5. Movable Equipment (V) Admin	\$ 4,091	\$ (1,740)	\$ 2,351	To agree to compiled amounts
8. COG Expenses (L) Community Residential	\$ 701	\$ (466)	\$ 235	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 254	\$ (169)	\$ 85	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9	\$ 9	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 167,469	\$ 11,565	\$ 179,034	To correct MAC amounts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 109,533	\$ (7,641)	\$ 101,892	To correct health insurance posting
3. Service Contracts (X) Gen Expense All Prgm.	\$ 65,164	\$ (65,164)	\$ -	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 124,970	\$ (57,203)		To reclassify DODD Admin fees
		\$ (67,767)		To reclassify real estate fees
		\$ 931	\$ 931	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 65,096	\$ (931)		To reclassify non-federal reimbursable expenses
		\$ 3,681	\$ 67,846	To reclassify indirect expenses
5. COG Expenses (L) Community Residential	\$ 24,650	\$ (10,133)	\$ 14,517	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 8,931	\$ (3,671)	\$ 5,260	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,230	\$ 19,230	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 57,203		To reclassify DODD Admin fees
		\$ 20,000		To reclassify contingent billing fees
		\$ 1,440		To reclassify contingent billing fees
		\$ 67,767	\$ 146,410	To reclassify real estate fees
Worksheet 2A				
1. Salaries (C) School Age	\$ 26,137	\$ (26,137)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ 76,664	\$ (76,664)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (E) Facility Based Services	\$ 141,873	\$ (141,873)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 17,612	\$ 6,718		To correct MAC amounts
		\$ (24,330)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (C) School Age	\$ 21,668	\$ (21,668)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ 36,917	\$ (2,854)		To correct health insurance posting
		\$ (34,063)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 71,383	\$ (1,692)		To correct health insurance posting
		\$ (69,691)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 10,246	\$ (342)		To correct health insurance posting
		\$ (9,904)	\$ -	To reclassify benefits for first line supervisors
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 51,666	\$ (3,203)	\$ 48,463	To correct health insurance posting
4. Other (X) Gen Expense All Prgm.	\$ 168,094	\$ (2,577)		To reclassify enclave expenses
		\$ 2,974		To expense, rather than capitalize an expense
		\$ (3,681)	\$ 164,810	To reclassify indirect expenses
5. COG Expenses (L) Community Residential	\$ 366	\$ 11	\$ 377	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 133	\$ 4	\$ 137	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15	\$ 15	To agree to audited COG amounts

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 15,454	\$ (612)	\$ 14,842	To correct health insurance posting
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 103,069	\$ 150,041	\$ 253,110	To reclassify Help Me Grow expenses
1. Salaries (C) School Age	\$ 63,329	\$ 61,888	\$ 125,217	To reclassify attendant aide salaries and benefits
		\$ 26,137	\$ 151,354	To reclassify salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ -	\$ 76,664	\$ 76,664	To reclassify salaries for first line supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 569	\$ 569	To reclassify Special Olympics salaries
2. Employee Benefits (A) Early Intervention	\$ 42,173	\$ 87,536	\$ 129,709	To reclassify Help Me Grow expenses
		\$ (1,841)	\$ 127,868	To correct health insurance posting
		\$ (9,084)	\$ 118,784	To correct health insurance posting
2. Employee Benefits (C) School Age	\$ 31,301	\$ (1,320)	\$ 29,981	To correct health insurance posting
		\$ 21,668	\$ 51,649	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 34,063	\$ 34,063	To reclassify benefits for first line supervisors
2. Employee Benefits (M) Family Support Services	\$ -	\$ 88	\$ 88	To reclassify Special Olympics benefits
4. Other Expenses (A) Early Intervention	\$ 2,963	\$ 43,482	\$ 46,445	To reclassify Help Me Grow expenses
4. Other Expenses (M) Family Support Services	\$ 25,293	\$ 4,759	\$ 30,052	To reclassify Special Olympics expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,660	\$ 2,660	To agree to audited COG amounts
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 100,110	\$ 100,110	To correct MAC amounts
2. Employee Benefits (I) Medicaid Admin	\$ 118,382	\$ (118,382)	\$ -	To correct MAC amounts
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 2,401	\$ 2,401	To reclassify nursing expenses
13. No. of Individual Served (C) School Age	-	8	8	To report individuals served
13. No. of Individual Served (E) Facility Based Services	-	116	116	To report individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 164,577	\$ (27,116)	\$ 137,461	To correct health insurance posting
		\$ 7,944	\$ 145,405	To reclassify benefits
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,640	\$ 4,640	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 110,676	\$ (7,944)	\$ 102,732	To reclassify benefits
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 208,480	\$ 24,330	\$ 232,810	To reclassify salaries for first line supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 121,984	\$ (11,021)	\$ 110,963	To correct health insurance posting
		\$ 9,904	\$ 120,867	To reclassify benefits for first line supervisors
		\$ 4,802	\$ 125,669	To reclassify benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,242	\$ (4,802)	\$ 9,440	To reclassify benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 600,296	\$ 141,873	\$ 742,169	To reclassify salaries for first line supervisors
		\$ (569)	\$ 741,600	To reclassify Special Olympics salaries
2. Employee Benefits (E) Facility Based Services	\$ 329,031	\$ (30,591)	\$ 298,440	To correct health insurance posting
		\$ 69,691	\$ 368,131	To reclassify benefits for first line supervisors
		\$ (88)	\$ 368,043	To reclassify Special Olympics benefits
3. Service Contracts (E) Facility Based Services	\$ 26,027	\$ (20,000)	\$ 6,027	To reclassify contingent billing fees
		\$ (2,401)	\$ 3,626	To reclassify nursing expenses
4. Other Expenses (E) Facility Based Services	\$ 75,540	\$ (1,440)	\$ 74,100	To reclassify contingent billing fees
		\$ (1,299)	\$ 72,801	To reclassify enclave expenses
		\$ (9,898)	\$ 62,903	To reclassify community employment expenses
		\$ (4,640)	\$ 58,263	To reclassify transportation expenses
		\$ (4,759)	\$ 53,504	To reclassify Special Olympics expenses
		\$ (456)	\$ 53,048	To reclassify non-federal reimbursable expenses
		\$ (5,895)	\$ 47,153	To reclassify match payments
4. Other Expenses (F) Enclave	\$ -	\$ 3,876	\$ 3,876	To reclassify enclave expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 9,898	\$ 9,898	To reclassify community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 456	\$ 456	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater than \$5,000	\$ 52,951	\$ (2,974)	\$ 49,977	To expense, rather than capitalize an expense
Plus: Fees paid to COG	\$ -	\$ 65,164	\$ 65,164	To reclassify fees paid to COG
Plus: Match Paid to DODD for TCM	\$ -	\$ 5,895	\$ 5,895	To reclassify match payments
Plus: Attendant Aide costs	\$ 61,888	\$ (61,888)	\$ -	To reclassify attendant aide salaries and benefits
Less: Capital Costs	\$ (160,565)	\$ (13,932)	\$ (174,497)	To reconcile off depreciation
		\$ 1,537	\$ (172,960)	To correct depreciation
		\$ 1,740	\$ (171,220)	To correct depreciation
		\$ (3,822)	\$ (175,042)	To reconcile off depreciation
		\$ (453)	\$ (175,495)	To reconcile off depreciation
		\$ (611)	\$ (176,106)	To reconcile off depreciation
Less: Help Me Grow	\$ 281,059	\$ (281,059)	\$ -	To reclassify Help Me Grow expenses
Less: Health Insurance	\$ (90,264)	\$ 90,264	\$ -	To correct health insurance posting
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,034,741	\$ (3,640)	\$ 5,031,101	To correct the County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 7,653	\$ 7,653	To add ancillary costs

This page intentionally left blank.



Dave Yost • Auditor of State

GUERNSEY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GUERNSEY 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**