



Dave Yost • Auditor of State

LAWRENCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Appendix A: Income and Expenditure Report Adjustments – 2009.....	13
Appendix B: Income and Expenditure Report Adjustments – 2010.....	15

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) 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 Lawrence 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 cost report.

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 we noted no significant changes have occurred and performed the limited 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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see 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 changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see 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 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 did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see Procedure 1 above). However, during our review of the final 2008, 2009, and 2010 square footage totals we found that square footage should be allocated for the MAC Coordinator and Assistant MAC 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 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 no differences.

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 Attendance by Age reports for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 for Facility Based Service individuals as reported in Appendix A (2009) and Appendix B (2010).

The County Board stated that it does not have an Enclave and Supported Employment - Community Employment program; however, the non-profit provides these services. The County Board stated it does not reimburse the non-profit board for these services.

Therefore, without supporting documentation that a service took place neither individuals served on *Schedule B-1, Section B, Attendance Statistics*, nor costs from *Worksheet 10, Adult Programs* could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j).

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, 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 facility based services individuals served changed more than 10 percent in 2009 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 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 exceeding three individuals.

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 did not agree to the County Board's supporting documentation.

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

We found that the 2,983 Days of Attendance and 41 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A-1 acuity level for 2008 should be adjusted to 21,535 Days of Attendance and 147 individuals served reported on the County Board's Attendance by Acuity report.

We found that the 21,535 Days of Attendance and 150 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A acuity level for 2008 should be adjusted to 1,944 Days of Attendance and 10 Individuals Served reported on the County Board's Attendance by Acuity report.

We found that the 10 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the B acuity level for 2008 should be adjusted to 9 Individuals Served reported on the County Board's Attendance by Acuity report.

2. We also compared two individuals from each acuity level on the County Board's 2008 Attendance By Acuity Report to the Acuity Assessment Instrument or other documentation for each individual.

We found the County Board did not have a supporting Acuity assessment documentation for one individual served B acuity level for 2008. We found no other differences.

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 Print Transportation By Age Group Quarterly Transportation 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 Print Transportation By Age Group Quarterly Transportation reports 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.

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 detailed expenditure report 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) and did not identify any unreported costs on Schedule B-3.

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 Unit reports and the Quarterly 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 Billing Connection Quarterly SSA 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 41 Other SSA Allowable units for 2009 and 40 units for 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), 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 did not exceed 10 percent of our sample for 2009. The units found to be in error exceeded 10 percent of our 2010 Other SSA Allowable services sample; however, our review of supporting documentation did not indicate a systemic issue. We reported variances in Appendix B (2010).

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 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), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 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 for 2009 Other SSA Allowable units and the 2010 Other SSA Allowable and Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that staff received TCM training in 2009 and Medicaid inquiries were performed for all consumers at the beginning of 2009 and 2010 which could have increased Medicaid units and decreased Non-Medicaid units. We reported no variances in Appendix A (2009) and Appendix B (2010).

6. 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 2010 from the Non-Billable SSA Detail 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 did not find any units in error in 2010. General time units were not over 10% of total SSA units; therefore, we did not perform this test for 2009.

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 Revenue Report for Funds (B40) Supported Living, (B50) General, (B52) Appalachian Family and Children, (T50) Family Resources, and (N43) Capital Improvement Funds 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) for unreported receipts from the Appalachian Family and Children's Fund.

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 (COG) prepared County Board Summary Workbook.

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

5. We reviewed *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 \$523,154 in 2009 and \$447,417 in 2010;
- IDEA Part B revenues in the amount of \$69,296 in 2009 and \$139,785 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$59,062 in 2009 and \$150,894 in 2010;
- Title V revenues in the amount of \$93 in 2009;
- School Lunch Program revenues in the amount of \$26,296 in 2009 and \$26,246 in 2010;
- Title XX revenues in the amount of \$46,538 in 2009 and \$29,602 in 2010; and
- Ohio Rehabilitation Services Commission revenues in the amount of \$4,130 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 §§ 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

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).

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

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 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).

We found no instance where the Medicaid reimbursed units were greater than audited TCM 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 for 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 disbursements report balances for funds (B40) Supported Living, (B50) General (T50) Family Resources, (N43) Capital Improvement and (B52) Appalachian Family and Children Funds.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for unreported disbursements from the Appalachian Family and Children's Fund.

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 the total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals.

4. DODD asked us to compare the County Board's detailed 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 Without Payroll or Benefits 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 Southern Ohio Council of Government (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 Without Payroll or Benefits 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 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 Expenses Without Payroll or Benefits 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 Without Payroll or Benefits 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 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 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 2009 and 2010 Revenue Received reports and did not identify any proceeds from the sale of 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 the (B50) General 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 expenditure report.

The variance was less than two percent.

2. DODD asked us to compare the County Board 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 Expenses Payroll Only by SAC and Employee Summary report and the 2010 State Expense Detailed Report.

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

3. We selected 35 employees and compared the County Board's organizational chart, staffing report 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.

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 County Board's 2009 Expenses Payroll Only by SAC and Employee Summary report and the 2010 State Expense Detailed reports 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 State Expenses Detail reports.

We found no variance 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). We found no differences in 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 7 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 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 initial "D".

Dave Yost
Auditor of State

June 10, 2013

cc: Paul Molett, Superintendent, Lawrence County Board of DD
Sandy Landers, Business Manager, Lawrence County Board of DD
Doak Russell, Board President, Lawrence County Board of DD

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	184	96	280	To adjust to 2008 audited amounts.
2. Dietary Services (C) Child	472	480	952	To adjust to 2008 audited amounts.
4. Nursing Services (C) Child	283	480	763	To adjust to 2008 audited amounts.
5. Speech/Audiology (C) Child	489	210	699	To adjust to 2008 audited amounts.
6. Psychology (C) Child	81	123	204	To adjust to 2008 audited amounts.
7. Occupational Therapy (C) Child	0	1,471	1,471	To adjust to 2008 audited amounts.
8. Physical Therapy (C) Child	0	1,471	1,471	To adjust to 2008 audited amounts.
11. 0-2 Age Children (C) Child	954	70	1,024	To adjust to 2008 audited amounts.
12. 3-5 Age Children (C) Child	3,561	816	4,377	To adjust to 2008 audited amounts.
13. 6-21 Age Children (C) Child	7,391	3,721	11,112	To adjust to 2008 audited amounts.
14. Facility Based Services (B) Adult	16,809	480	17,289	To adjust to 2008 audited amounts.
16. Supported Emp. -Comm Emp. (B) Adult	108	(108)	0	To adjust to 2008 audited amounts.
17. Medicaid Administration (A) MAC	0	50	50	To adjust to 2008 audited amounts and MAC sq footage
19. Community Residential (D) General	80	8	88	To adjust to 2008 audited amounts.
21. Service And Support Admin (D) General	1,488	(48)	1,440	To adjust for MAC square footage
23. Administration (D) General	1,528	19	1,547	To adjust to 2008 audited amounts.
25. Non-Reimbursable (B) Adult	0	108	108	To adjust to 2008 audited amounts.
25. Non-Reimbursable (C) Child	4,560	64	4,624	To adjust to 2008 audited amounts.
25. Non-Reimbursable (D) General	80	8	88	To adjust to 2008 audited amounts.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	214	(23)	191	To adjust to actual individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	69	(69)	0	To remove individuals served by non-profit not County Bd
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	0	76	76	To adjust to actual trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	69	69	To adjust to actual trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	2,255	1726	3,981	To adjust to actual trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,513	2466	13,979	To adjust to actual trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	10436	\$10,436	To adjust to actual transportation costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,031	285	1,316	To adjust to actual units
5. SSA Unallowable Units (D) 4th Quarter	949	(237)	712	To adjust to actual units
Worksheet 1				
2. Land Improvements (C) Ages 6-21	\$3,887	(\$2,025)	\$1,862	Adjust depreciation expense to actual
3. Buildings/Improve (C) Ages 6-21	\$15,413	\$0	\$15,413	Adjust depreciation expense to actual
6. Capital Leases (B) Ages 3-5	\$1,234	(\$1,234)	\$0	To reclassify lease payment on copier purchase
6. Capital Leases (C) Ages 6-21	\$1,234	(\$1,234)	\$0	To reclassify lease payment on copier purchase
6. Capital Leases (E) Facility Based Services	\$1,234	(\$1,234)	\$0	To reclassify lease payment on copier purchase
6. Capital Leases (N) Service & Support Admin	\$1,234	(\$1,234)	\$0	To reclassify lease payment on copier purchase
6. Capital Leases (U) Transportation	\$23,278	(\$23,278)	\$0	To reclassify lease payment on copier purchase
6. Capital Leases (V) Admin	\$1,234	(\$1,234)	\$0	To reclassify lease payment on copier purchase
8. COG Expenses (N) Service & Support Admin	\$57	(\$1)	\$56	To adjust to agree to audited SOCOG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$283,305	(\$154,547)	\$128,758	To record MAC payroll
4. Other Expenses (O) Non-Federal Reimbursable	\$38,516	\$5,260	\$43,776	To reclassify Non-federal reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$43,085	(\$5,260)	\$37,825	To reclassify Non-federal reimbursable
5. COG Expense (N) Service & Support Admin	\$3,298	\$76	\$3,374	To adjust to agree to audited SOCOG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$0	\$52,900	\$52,900	Auditor/Treasurer fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$30,733	\$14,371	\$45,104	Reclassify 1/2 of secretary expenses to EI
1. Salaries (B) Ages 3-5	\$105,596	(\$29,573)	\$76,023	Reclassify 1/2 of EI secretary & mgr not above 1st line supervisor
1. Salaries (C) Ages 6-21	\$85,718	(\$85,718)	\$0	Position not above 1st line supervisor
1. Salaries (E) Facility Based Services	\$103,441	(\$1,912)	\$101,529	Allocate % of workshop director performing CE activities
1. Salaries (L) Community Residential	\$43,664	(\$43,664)	\$0	To record MAC payroll
1. Salaries (N) Service & Support Admin	\$48,653	(\$48,653)	\$0	Position not above 1st line supervisor
2. Employee Benefits (A) Ages 0-2	\$4,739	\$9,194	\$13,933	Reclassify 1/2 of secretary expenses to EI
2. Employee Benefits (B) Ages 3-5	\$30,899	(\$12,335)	\$18,564	Reclassify 1/2 of EI secretary & mgr not above 1st line supervisor
2. Employee Benefits (C) Ages 6-21	\$20,148	(\$20,148)	\$0	Position not above 1st line supervisor
2. Employee Benefits (E) Facility Based Services	\$29,285	(\$581)	\$28,704	Position not above 1st line supervisor
2. Employee Benefits (L) Community Residential	\$6,579	(\$6,579)	\$0	Position not above 1st line supervisor
2. Employee Benefits (N) Service & Support Admin	\$28,211	(\$28,211)	\$0	Position not above 1st line supervisor
4. Other Expenses (C) Ages 6-21	\$2,578	(\$2,578)	\$0	Operational expenses for ODS misclassified
4. Other Expenses (L) Community Residential	\$2,038	(\$2,038)	\$0	Operational expenses misclassified
4. Other Expenses (N) Service & Support Admin	\$439	(\$439)	\$0	Operational expenses misclassified
5. COG Expenses (N) Service & Support Admin	\$135	(\$4)	\$131	To adjust to agree to audited SOCOG report
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$57,637	\$3,583	\$61,220	Building maintenance expense misclassified
4. Other Expenses (N) Service & Support Admin	\$9,559	\$303	\$9,862	Building maintenance expenses misclassified
5. COG Expenses (N) Service & Support Admin	\$33	(\$1)	\$32	To adjust to agree to audited SOCOG report
Worksheet 5				
1. Salaries (B) Ages 3-5	\$338,403	\$15,203	\$353,606	Position not above 1st line supervisor
1. Salaries (C) Ages 6-21	\$486,581	\$85,718	\$572,299	Position not above 1st line supervisor
1. Salaries (L) Community Residential	\$0	\$43,664	\$43,664	Position not above 1st line supervisor
2. Employee Benefits (B) Ages (3-5)	\$154,190	\$3,141	\$157,331	Position not above 1st line supervisor
2. Employee Benefits (C) Ages (6-21)	\$218,114	\$20,148	\$238,262	Position not above 1st line supervisor
2. Employee Benefits (L) Community Residential	\$0	\$6,579	\$6,579	Position not above 1st line supervisor
3. Service Contracts (L) Community Residential	\$72,070	(\$21,161)	\$50,909	Nursing expenses misclassified
4. Other Expenses (A) Ages (0-2)	\$24,477	(\$246)	\$24,231	Transportation costs misclassified
4. Other Expenses (B) Ages (3-5)	\$16,253	(\$828)	\$15,425	To reclassify Nursing Home specialist costs to wk 5
4. Other Expenses (C) Ages (6-21)	\$16,022	\$1,234	\$17,256	Non-federal reimbursable expenses misclassified
4. Other Expenses (L) Community Residential	\$27,017	\$236,770	\$263,787	Speech therapy expenses misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$246	\$246	Copier lease expense misclassified
4. Other Expenses (N) Service & Support Admin	\$0	\$246	\$246	Operational expenses for ODS misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$246	\$246	Non-federal reimbursable expenses misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$246	\$246	Nursing expenses misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$246	\$246	Non-federal reimbursable expenses misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$246	\$246	Non-federal reimbursable expenses misclassified
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$0	\$120,529	\$120,529	To record MAC payroll
1. Salaries (O) Non-Federal Reimbursable	\$0	\$122,580	\$122,580	To record MAC payroll
Worksheet 7-B				
3. Service Contracts (L) Community Residential	\$0	\$21,161	\$21,161	Nursing expenses misclassified
4. Other Expenses (C) Ages 6-21	\$0	\$1,770	\$1,770	Nursing expenses misclassified
4. Other Expenses (E) Facility Based Services	\$0	\$266	\$266	Nursing expenses misclassified
4. Other Expenses (E) Facility Based Services	\$0	\$924	\$924	Nursing expenses misclassified
Worksheet 7- C				
4. Other Expenses (B) Ages 3-5	\$24	\$828	\$852	Speech therapy expenses misclassified
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$1,330	\$10,436	\$11,766	Transportation costs misclassified

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$339,145	\$48,653		Position not above 1st line supervisor
		(\$58,405)	\$329,393	To record MAC payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$147,472	\$28,211	\$175,683	Position not above 1st line supervisor
4. Other Expenses (N) Service & Support Admin. Costs	\$10,856	\$439		Operational expenses misclassified
		(\$607)		Non-federal reimbursable expenses misclassified
		(\$803)		Building maintenance expenses misclassified
		\$1,234	\$11,119	Copier lease expense misclassified
Worksheet 10				
1. Salaries (G) Community Employment	\$24,762	(\$24,762)	\$0	CE administered through non-profit
2. Employee Benefits (G) Community Employment	\$6,921	(\$6,921)	\$0	CE administered through non-profit
3. Service Contracts (E) Facility Based Services	\$2,400	(\$2,400)	\$0	To reclassify Nursing Home specialist costs to wk 5
4. Other Expenses (E) Facility Based Services	\$42,928	(\$3,583)		Building maintenance expenses misclassified
		(\$924)		Nursing expenses misclassified
		(\$339)		Non-federal reimbursable expenses misclassified
		\$1,234	\$39,316	Copier lease expense misclassified
4. Other Expenses (G) Community Employment	\$723	(\$723)	\$0	CE administered through non-profit
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$31,683		CE administered through non-profit
		\$339		Non-federal reimbursable expenses misclassified
		\$723		CE administered through non-profit
		\$1,912		Allocate % of workshop director performing CE activities
		\$581	\$35,238	Allocate % of workshop director performing CE activities
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$0	(\$52,900)	(\$52,900)	Auditor/Treasurer fees
Plus: Capital Housing	\$236,770	(\$236,770)	\$0	Community residential expenses misclassified
Plus: Leases And Rentals	\$0	\$23,278	\$23,278	Lease payments on bus purchase misclassified
Plus: AFCFC expenditures (CB is fiscal agent)	\$0	\$761,949	\$761,949	To record AFCFC expenditures
Total from 12/31 County Auditor's Report	\$5,708,213	\$761,950	\$6,470,163	Adjust Co Auditor expense totals to actual
Revenue:				
Plus: AFCFC revenues (CB is fiscal agent)	\$0	\$741,784	\$741,784	To record AFCFC revenues
Total from 12/31 County Auditor's Report	\$6,210,401	\$741,784	\$6,952,185	Adjust Co Auditor revenues totals to actual
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$0	\$6,060	\$6,060	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
25. Other Waiver Services (L) Community Residential	\$0	\$3,574	\$3,574	Ohio Home Care Waiver expenses misclassified
		\$815	\$4,389	Ohio Home Care Waiver expenses misclassified
Schedule B-1, Section A				
1. Building Services (C) Child	184	96	280	To adjust to 2008 audited amounts.
2. Dietary Services (C) Child	472	480	952	To adjust to 2008 audited amounts.
4. Nursing Services (C) Child	283	480	763	To adjust to 2008 audited amounts.
5. Speech/Audiology (C) Child	489	210	699	To adjust to 2008 audited amounts.
6. Psychology (C) Child	81	123	204	To adjust to 2008 audited amounts.
7. Occupational Therapy (C) Child	0	1471	1471	To adjust to 2008 audited amounts.
8. Physical Therapy (C) Child	0	1471	1471	To adjust to 2008 audited amounts.
11. 0-2 Age Children (C) Child	954	70	1,024	To adjust to 2008 audited amounts.
12. 3-5 Age Children (C) Child	3,561	816	4,377	To adjust to 2008 audited amounts.
13. 6-21 Age Children (C) Child	7,391	3721	11,112	To adjust to 2008 audited amounts.
14. Facility Based Services (B) Adult	16,809	480	17,289	To adjust to 2008 audited amounts.
16. Supported Emp. -Comm Emp. (B) Adult	108	(108)	0	To adjust to 2008 audited amounts.
17. Medicaid Administration (A) MAC	0	50	50	To adjust to 2008 audited amounts and MAC sq footage
19. Community Residential (D) General	80	8	88	To adjust to 2008 audited amounts.
20. Family Support Services (D) General	1,488	(1488)	0	To adjust to 2008 audited amounts.
21. Service And Support Admin (D) General	0	1488	1488	To adjust to 2008 audited amounts.
		(48)	1,440	To adjust for MAC square footage adjustment.
23. Administration (D) General	1,528	19	1,547	To adjust to 2008 audited amounts.
		(2)	1,545	To adjust for MAC square footage.
25. Non-Reimbursable (B) Adult	0	108	108	To adjust to 2008 audited amounts.
25. Non-Reimbursable (C) Child	4,560	64	4,624	To adjust to 2008 audited amounts.
25. Non-Reimbursable (D) General	80	8	88	To adjust to 2008 audited amounts.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	182	5	187	To adjust to actual individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	67	(67)	0	To adjust for services not provided by County Board.
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	2,454	370	2,824	To adjust to actual trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,108	(370)	10,738	To adjust to actual trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$16,552	\$16,552	To adjust to actual trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,714	534	6,254	To adjust to actual units
		6	6,254	To reclassify units for a medicaid eligible consumer.
2. Other SSA Allowable Units (D) 4th Quarter	1,021	(84)	937	To adjust to actual units
		(6)	931	To reclassify units for a medicaid eligible consumer.
Worksheet 1				
2. Land Improvements (C) Ages 6-21	\$3,887	(\$2,025)	\$1,862	Adjust depreciation expense to actual
3. Buildings/Improve (C) Ages 6-21	\$16,473	\$1,885	\$18,358	Adjust depreciation expense to actual
5. Movable Equipment (U) Transportation	\$13,649	\$6,983	\$20,632	Adjust depreciation expense to actual
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$293,049	\$54,188	\$347,237	Benefit payouts misclassified
		(\$23,278)	\$323,959	2nd payment on bus purchase misclassified
		(\$6,216)	\$317,743	Copier lease payments misclassified
		(\$5,030)	\$312,713	Purchase of door alarm system misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$11,024	\$11,024	Non-federal reimbursable expenses misclassified
		\$55,000	\$66,024	Settlement expenses misclassified
		\$123	\$66,147	Non-federal reimbursable expenses misclassified
4. Other Expenses (X) Gen Expense All Prgm.	\$129,633	(\$11,024)	\$118,609	Non-federal reimbursable expenses misclassified
		(\$3,574)	\$115,035	Ohio Home Care Waiver expenses misclassified
		(\$55,000)	\$59,985	Settlement expenses misclassified
		\$1,243	\$61,228	Copier lease expense misclassified
10. Unallowable Fees (O) Non-Federal Reimbursable	\$84,608	\$51,322	\$135,930	Auditor/Treasurer fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$43,540	(\$8,213)	\$35,327	Position not above 1st line supervisor & 1/2 secretary costs to EI
1. Salaries (B) Ages 3-5	\$104,863	(\$14,960)	\$89,903	1/2 PS secretary expense allocated to EI
1. Salaries (C) Ages 6-21	\$86,527	(\$81,382)	\$5,145	Positions not above 1st line supervisor
		(\$5,145)	\$0	Benefit payout misclassified
1. Salaries (E) Facility Based Services	\$85,044	(\$2,062)	\$82,982	Allocate % of workshop director performing CE activities
1. Salaries (L) Community Residential	\$45,351	(\$45,351)	\$0	Positions not above 1st line supervisor
1. Salaries (N) Service & Support Admin	\$5,754	(\$5,754)	\$0	Positions not above 1st line supervisor
2. Employee Benefits (A) Ages 0-2	\$6,125	\$5,917	\$12,042	1/2 PS secretary expense allocated to EI
2. Employee Benefits (B) Ages 3-5	\$29,059	(\$9,003)	\$20,056	1/2 PS secretary expense allocated to EI
2. Employee Benefits (C) Ages 6-21	\$17,891	(\$17,891)	\$0	Positions not above 1st line supervisor
2. Employee Benefits (E) Facility Based Services	\$22,360	(\$586)	\$21,774	Allocate % of workshop director performing CE activities
2. Employee Benefits (L) Community Residential	\$6,619	(\$6,619)	\$0	Positions not above 1st line supervisor
2. Employee Benefits (N) Service & Support Admin	\$3,231	(\$3,231)	\$0	Positions not above 1st line supervisor
4. Other Expenses (C) Ages 6-21	\$2,427	(\$2,427)	\$0	Operational expenses misclassified
4. Other Expenses (L) Community Residential	\$1,184	(\$1,184)	\$0	Operational expenses misclassified
4. Other Expenses (N) Service & Support Admin	\$1,736	(\$1,736)	\$0	Operational expenses misclassified
Worksheet 3				
1. Salaries (C) Ages 6-21	\$37,229	(\$2,511)	\$34,718	Benefit payout misclassified
		(\$34,718)	\$0	Allocate expenses to unassigned
1. Salaries (D) Unasnq Children Program	\$25,885	\$34,718	\$60,603	Allocate expenses to unassigned
1. Salaries (E) Facility Based Services	\$42,155	(\$2,511)	\$39,644	Benefit payout misclassified
1. Salaries (X) Gen Expense All Prgm.	\$39,904	(\$6,793)	\$33,111	Benefit payout misclassified
2. Employee Benefits (C) Ages 6-21	\$5,391	(\$5,391)	\$0	Allocate expenses to unassigned
2. Employee Benefits (D) Unasnq Children Program	\$3,750	\$5,391	\$9,141	Allocate expenses to unassigned
4. Other Expenses (A) Ages 0-2	\$1,112	(\$1,112)	\$0	Allocate expenses to unassigned
4. Other Expenses (B) Ages 3-5	\$14,095	(\$14,095)	\$0	Allocate expenses to unassigned
4. Other Expenses (C) Ages 6-21	\$55,819	(\$55,819)	\$0	Allocate expenses to unassigned
4. Other Expenses (D) Unasnq Children Program	\$55,532	\$71,026	\$126,558	Allocate expenses to unassigned
4. Other Expenses (U) Transportation	\$5,548	\$4,745	\$10,293	Building maintenance expenses misclassified
Worksheet 5				
1. Salaries (A) Ages 0-2	\$214,531	\$23,173	\$237,704	Positions not above 1st line supervisor
1. Salaries (C) Ages 6-21	\$506,858	\$81,382	\$588,240	Positions not above 1st line supervisor
		(\$6,465)	\$581,775	Benefit payout misclassified
1. Salaries (L) Community Residential	\$0	\$45,351	\$45,351	Positions not above 1st line supervisor
2. Employee Benefits (A) Ages (0-2)	\$74,525	\$3,086	\$77,611	Positions not above 1st line supervisor
2. Employee Benefits (C) Ages (6-21)	\$174,316	\$17,891	\$192,207	Positions not above 1st line supervisor
2. Employee Benefits (L) Community Residential	\$0	\$6,619	\$6,619	Positions not above 1st line supervisor
3. Service Contracts (L) Community Residential	\$70,652	(\$21,998)	\$48,654	Nursing expenses misclassified
		(\$15,551)	\$33,103	Transportation expenses misclassified
3. Service Contracts (M) Family Support Services	\$8,079	(\$640)	\$7,439	Transportation expenses misclassified
4. Other Expenses (A) Ages (0-2)	\$18,806	(\$325)	\$18,481	Non-federal reimbursable expenses misclassified
4. Other Expenses (B) Ages (3-5)	\$27,892	(\$1,547)	\$26,345	Speech therapy expenses misclassified
		(\$306)	\$26,039	Nursing expenses misclassified
		(\$1,629)	\$24,410	Non-federal reimbursable expenses misclassified
4. Other Expenses (C) Ages (6-21)	\$32,431	\$1,243	\$33,674	Copier lease expense misclassified
		\$2,427	\$36,101	Operational expenses misclassified
		(\$465)	\$35,636	Nursing expenses misclassified
		(\$561)	\$35,075	Non-federal reimbursable expenses misclassified
		\$1,244	\$36,319	Copier lease expense misclassified
4. Other Expenses (L) Community Residential	\$41,910	\$1,184	\$43,094	Operational expenses misclassified
		(\$450)	\$42,644	Psychological expenses misclassified
		(\$14,781)	\$27,863	Waiver match payments misclassified
4. Other Expenses (M) Family Support Services	\$14,788	(\$361)	\$14,427	Transportation expenses misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$325	\$325	Non-federal reimbursable expenses misclassified
		\$1,629	\$1,954	Non-federal reimbursable expenses misclassified
		\$561	\$2,515	Non-federal reimbursable expenses misclassified
Worksheet 7-B				
3. Service Contracts (L) Community Residential	\$0	\$21,998	\$21,998	Nursing expenses misclassified
4. Other Expenses (B) Ages 3-5	\$0	\$306	\$306	Nursing expenses misclassified
4. Other Expenses (C) Ages 6-21	\$0	\$465	\$465	Nursing expenses misclassified
4. Other Expenses (E) Facility Based Services	\$0	\$1,017	\$1,017	Nursing expenses misclassified

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-C				
4. Other Expenses (B) Ages 3-5	\$0	\$1,547	\$1,547	Speech therapy expenses misclassified
Worksheet 7-D				
4. Other Expenses (L) Community Residential	\$0	\$450	\$450	Psychological expenses misclassified
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$0	\$15,551		Transportation expenses misclassified
		\$1,001	\$16,552	Transportation expenses misclassified
4. Other Expenses (X) Gen Expense All Prgm.	\$121,376	(\$4,745)		Building maintenance expenses misclassified
		(\$5,510)		Capital improvement misclassified
		\$5,000	\$116,121	Bus maintenance expense misclassified
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$348,747	\$5,754		Positions not above 1st line supervisor
		(\$12,125)	\$342,376	Benefit payout misclassified
2. Employee Benefits (N) Service & Support Admin. Costs	\$140,546	\$3,231	\$143,777	Positions not above 1st line supervisor
4. Other Expenses (N) Service & Support Admin. Costs	\$10,302	\$1,736		Operational expenses misclassified
		(\$123)		Non-federal reimbursable expenses misclassified
		\$1,243	\$13,158	Copier lease payment misclassified
Worksheet 10				
1. Salaries (E) Facility Based Services	\$572,291	(\$18,638)	\$553,653	Benefit payout misclassified
1. Salaries (G) Community Employment	\$28,122	(\$28,122)	\$0	CE administered through non-profit
2. Employee Benefits (G) Community Employment	\$4,080	(\$4,080)	\$0	CE administered through non-profit
3. Service Contracts (G) Community Employment	\$578	(\$578)	\$0	CE administered through non-profit
4. Other Expenses (E) Facility Based Services	\$10,017	(\$815)		Ohio Home Care Waiver expenses misclassified
		(\$1,017)		Nursing expenses misclassified
		(\$132)		Non-federal reimbursable expenses misclassified
		\$1,243	\$9,296	Copier lease payment misclassified
4. Other Expenses (O) Non-Federal Reimbursable	\$0	\$32,202		CE administered through non-profit
		\$132		Non-federal reimbursable expenses misclassified
		\$578		CE administered through non-profit
		\$2,062		Allocate % of workshop director performing CE activities
		\$586	\$35,560	Allocate % of workshop director performing CE activities
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$0	(\$51,322)	(\$51,322)	Auditor/Treasurer fees
Plus: Capital Improvement	\$0	\$5,510	\$5,510	Capital improvement misclassified
Plus: Leases And Rentals	\$0	\$23,278	\$23,278	2nd installment payment for bus purchase
Plus: Purchases Greater Than \$5,000	\$106,614	(\$5,000)		Bus maintenance expenses misclassified
		\$5,030	\$106,644	Purchase of door alarm system misclassified
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$0	\$14,781	\$14,781	Waiver match fees misclassified
Plus: AFCFC expenditures (CB is fiscal agent)	\$0	\$545,616	\$545,616	To record AFCFC expenditures
Less: Capital Costs	(\$151,545)	(\$6,843)	(\$158,388)	Adjust depreciation expense to actual
Total from 12/31 County Auditor's Report	\$5,978,916	\$545,616	\$6,524,532	Adjust Co Auditor expense totals to actual
Revenue:				
Plus: AFCFC revenues (CB is fiscal agent)	\$0	\$609,362	\$609,362	To record AFCFC revenues
Total from 12/31 County Auditor's Report	\$6,699,882	\$609,362	\$7,309,244	Adjust Co Auditor revenues totals to actual
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$0	\$9,758	\$9,758	Adjust to actual DODD reports



Dave Yost • Auditor of State

LAWRENCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LAWRENCE 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
AUGUST 6, 2013**