



Dave Yost • Auditor of State

MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Recommendation: Tracking SSA units	5
Recoverable Finding: 2009 Paid Claims.....	9
Appendix A: Income and Expenditure Report Adjustments – 2009.....	15
Appendix B: Income and Expenditure Report Adjustments – 2010.....	17

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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 Madison County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

Statistics – Square Footage

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

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no unreported rented or idle floor space.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board which stated that no significant changes have occurred since the prior audit; therefore, we 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 and 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 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 County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Professional Services reports for the number of individuals served, days of attendance, and Enclave and Community Service reports for 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 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 individuals served did not change by more than 10 percent from the prior year's Schedule B-1 for Day Habilitation/Adult Day Services/Vocational Habilitation and for Enclave from the prior year's Schedule B-1 to 2009. However, the number of reported individuals served changed more than 10 percent for Enclave services from 2009 to 2010 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 Enclave 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.

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

We found fewer than three units that were not calculated in accordance with the Cost Report Guide for 2009. We found no differences in 2010.

Acuity Testing

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

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

We found that 10,305 facility based days of attendance and 70 individuals served on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A1 acuity level should be adjusted to 8,405 days of attendance and 67 individuals served reported on the County Board's Acuity report. We noted no variances in individuals served.

We also found that 8,323 facility based days of attendance and 44 individuals served on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A acuity level should be adjusted to 8,097 days of attendance and 42 individuals served reported on the County Board's Acuity report.

We also found that 3,096 and 1,163 facility based days of attendance on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the B and C acuity levels should be adjusted to 3,095 and 1,162 days of attendance reported on the County Board's Acuity report.

We also found that 2,009 and 286 Enclave days of attendance on the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A1 and A acuity levels should be adjusted to 2,038 and 238 days of attendance reported on the County Board's Acuity report.

The County Board reported total Attendance statistics on *Schedule B-1, Attendance Statistics* of the 2009 and 2010 cost report based on acuity reports (see Procedure 3 of Statistics-Attendance). We found no variances for 2009 or 2010.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009 and 2010 name of individuals served and attendance acuity reports to the Acuity Assessment Instrument or other documentation for each individual.

We found no acuity variances for any individuals and days of attendance reported on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008, 2009 and 2010.

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 2009 and 2010 Professional Services, 2009 Early Childhood and School Age, and 2010 Children's 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 transportation reports for accuracy.

We found variances in 2009 as reported in Appendix A (2009). We found no differences in 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 individuals 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 found the costs for trips reimbursed on a per mile basis were not included on Schedule B-3 and reported these differences on Appendix A (2009). We found no differences in 2010.

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Efficiency Rating, SSA Unit Split and Comm Services reports and Home Choice Case notes 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 SSA reports for accuracy.

Recommendation:

We also noted that while the County Board's 2009 and 2010 Efficiency Rating and SSA Unit Split reports provided monthly totals for TCM units, Other SSA Allowable and SSA Unallowable units by individuals by month it did not provide a detailed breakdown by individual served and date of service as required by the Cost Report Guide in section *Schedule B-4, Quarterly Summary of Service and Support Administration Units* says in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into two categories as denoted below. Allowable Units (TCM, Other SSA Allowable Units, and transition Coordination services provided under the Home Choice demonstration grant) and SSA Unallowable units. For calculation of the unit of service, it must be a full 15 minutes. *Successive units of service may be accumulated for an individual throughout a calendar day, totaled and divided by 15 minutes in order to calculate the units for the day.*" The Cost Report Guide in section *Documentation Requirements* also says in pertinent part, "Maintain all records needed to verify statistical information reported and to document compliance with CMS publication 15-1, 42 CFR 92, and other state and/or federal regulatory requirements." We recommend the County Board revise its process for tracking TCM units, Other SSA Allowable and SSA Unallowable units to ensure

detailed reports of SSA units by individual and by date are available in accordance with requirements of the Cost Report Guide.

The County Board reported monthly totals by individual on the 2009 and 2010 Efficiency Rating and SSA Unit Split reports, but did not have detailed reports by individual and date of service. However, in order to review the accuracy of these reports we performed a hand count of TCM, Other SSA Allowable and SSA Unallowable units in Feb 2009 and August 2010 (see also Paid Claims, Procedures 2) to determine if the counts were within 2% of monthly total reported for each type of SSA unit.

We noted that the hand counted monthly totals of Other SSA Allowable and SSA Unallowable units were within 2% of the reported monthly totals on the 2009 and 2010 Efficiency Rating and SSA Unit Split reports. However, we found unreported TCM units exceeding two percent of reported units; therefore, we used the 2009 and 2010 Comm Services reports, which did include the unreported units, to roll up TCM units to the cost report (see also Paid Claims, Procedure 1 for additional testing of 60 Paid claims reported on the Comm Services reports).

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

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

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the County Board's SSA casenotes 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.

We found 40 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 40 units and the units found to be in error did not exceed 10 percent of our additional sample.

We reported the differences in Appendix A (2009) and 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 40 units for 2010 from the County Board SSA casenotes 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.

5. 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* for SSA Unallowable units and we obtained the County Board's explanation that it was due to training and General Time units being removed from the Unallowable 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 both 2009 and 2010 from the General Time case notes 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.

There were no units found to be in error in our sample for 2009 or 2010.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's detailed Revenue Audit Trail report for funds (190) Developmental Disabilities and (220) DD Capital funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 from 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 detailed receipt 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 Fairways Council of Government (COG) prepared County Board Summary Workbook.

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$139,236 in 2009 and \$153,651 in 2010;
- Transportation reimbursements in the amount of \$330,064 in 2009 and \$273,376 in 2010;
- Motor Vehicle Tax refunds in the amount of \$2,020 in 2009 and \$2,340 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$25,646 in 2009 and \$2,307 in 2010;
- Mobility Grant revenues in the amount of \$38,771 in 2009 and \$42,462 in 2010;
- School Lunch Program revenues in the amount of \$8,776 in 2009 and \$11,171 in 2010; and
- Title XX revenues in the amount of \$20,811 in 2009 and \$29,367 in 2010.

Paid Claims Testing

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 the 50 paid claims selected for 2009 and 2010.

However, since we initially identified Medicaid reimbursed TCM units greater than TCM units reported on the 2009 and 2010 Efficiency Ratings reports (see Procedure 2, Paid Claims Testing) DODD requested that we select an additional 60 TCM claims to ensure they met the same service documentation requirements listed above.

We found instances of non-compliance with these documentation requirements as reported below.

Recoverable Finding - 2009

Finding \$14.96

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 determined the County Board was over reimbursed for 2 units of TCM service which was an overpayment from incorrectly calculating TCM units.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	2	incorrectly calculated	\$12.91	\$2.05	\$14.96

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.*

In 2009, we initially found Medicaid reimbursed TCM units of 18,950 were 1,930 units greater than TCM units of 17,020 reported on the County Board's 2009 Efficiency Ratings and SSA Unit Split reports. We performed a hand count of total SSA units in Feb 2009 and identified unreported TCM units. We found the unreported TCM units were reported on the County Board's 2009 Comm Services report. Therefore, we compared the number of reimbursed TCM units from MBS with to TCM units reported on the County Board's 2009 Comm services report.

We found no instances where the Medicaid reimbursed units were greater than audited TCM units.

In 2010, we initially found Medicaid reimbursed TCM units of 26,470 were 1,764 units greater than reported TCM units of 24,706 reported on the County Board's 2010 Efficiency Ratings and SSA Unit Split reports. We performed a hand count of total SSA units in August 2010 and identified unreported TCM units. We found the unreported TCM units were reported on the County Board's 2010 Comm Services report. Therefore, we compared the number of reimbursed TCM units from MBS with to TCM units reported on the County Board's 2010 Comm services report.

We found no instances where the Medicaid reimbursed units were greater than audited TCM units.

We found no differences for Community Employment units for 2010. However, in 2009 we found Medicaid reimbursed units of 199 were 34 units greater than the County Board's Community Employment Services report of 165 units. The County Board stated they were unintentionally reimbursed for 34 units of ACO in addition to being reimbursed for the same 34 units of Supported Employment - Community - 15 minute unit - IO Waiver (ACO) when it was already reimbursed under the service code Adult Day/Voc Hab Combo - Daily unit - IO Waiver (AXD).

Recoverable Finding - 2009

Finding \$148.31

We determined the County Board was over reimbursed for 34 units of ACO service in which the County Board was already reimbursed for under a different service code.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
ACO/FCO	34	overpayment	\$127.40	\$20.91	\$148.31

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptations to Line (25) Other Waiver Services to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences as the County Board does not have services on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2009 and 2010.

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 Expense Audit Trail report balances for funds (190) Developmental Disabilities and (220) DD Capital funds.

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

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 Expense Detailed Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Expenses Detailed reports.

We did not perform this procedure since the total County Board disbursements were within ¼ percent of the County Auditor yearly disbursement totals in Procedure 2 above.

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 General fund, Capital Fund, Operational and Organizational Detailed Expense 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 Fairways Council of Government (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 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 General fund, Capital Fund, Operational and Organizational Detailed Expense 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 on Worksheet 10, 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.

Please note the reclassification of \$15,365 in Early Retirement Incentive Payments from worksheet 5 to non-federal reimbursable costs as the County Board did not obtain the required approval per 2 CFR 225 Appendix B(8)(g)(3) as reported in Appendix B (2010).

7. We scanned the County Board's General fund, Capital Fund, Operational and Organizational Detailed Expense reports for detailed disbursements 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 also found errors recording first year depreciation for 2009 that we reported 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 General fund, Capital Fund, Operational and Organizational Detailed Expense 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 reported differences from these procedures in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

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

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

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

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

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

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

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences in 2010 for fully depreciated items in Appendix B (2010). We found no differences in 2009.

5. We haphazardly selected three County Board's fixed assets which meet the County Board's capitalization policy and 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 differences as reported in Appendix A (2009) and Appendix B (2010).

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.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We scanned the 2009 and 2010 Detailed Revenue reports and identified a 2009 disposal. We reported this difference in Appendix A (2009).

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 Expense Audit Trail reports.

We found no variance greater than 2% for 2009. However, because the variance was greater than two percent in 2010, we scanned the County Board's payroll reports and identified misclassified MAC salary costs (see Medicaid Administrative Claiming, Procedure 2 for adjustments).

2. DODD asked us to compare the County Board's 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 Year to Date Wages and Benefits Reports.

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

3. We selected 21 employees and compared the County Board's organizational chart, salary schedule reports and Year to Date Wages report 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 Year to Date Wages 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 Random Moment Time Study (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 RMTS reports to the County Board's payroll records.

We found no variance exceeding one percent.

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

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

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

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

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

We found 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,



Dave Yost
Auditor of State

August 26, 2013

cc: Jim Canney, Superintendent, Madison County Board of DD
Susan Thompson, Business Manager, Madison County Board of DD
Blaine Brockman, Board President, Madison County Board of DD

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 23,014	\$ 23,014	To match audited COG data
Schedule B-1, Section A				
1. Building Services (B) Adult	70	(70)	0	To adjust to 2008 measured sq footage carried forward
1. Building Services (C) Child	273	(273)	0	To adjust to 2008 measured sq footage carried forward
2. Dietary Services (C) Child	1,536	(732)	804	To adjust to 2008 measured sq footage carried forward
4. Nursing Services (B) Adult	57	(57)	0	To adjust to 2008 measured sq footage carried forward
4. Nursing Services (C) Child	0	111	111	To adjust to 2008 measured sq footage carried forward
5. Speech/Audiology (C) Child	176	975	1,151	To adjust to 2008 measured sq footage carried forward
7. Occupational Therapy (C) Child	0	389	389	To adjust to 2008 measured sq footage carried forward
11. 0-2 Age Children (C) Child	808	(146)	662	To adjust to 2008 measured sq footage carried forward
12. 3-5 Age Children (C) Child	5,243	(3,521)	1,722	To adjust to 2008 measured sq footage carried forward
13. 6-21 Age Children (C) Child	4,015	(4,015)	0	To adjust to 2008 measured sq footage carried forward
14. Facility Based Services (B) Adult	6,566	(6,566)	0	To adjust to 2008 measured sq footage carried forward
17. Medicaid Administration (A) MAC	0	10	10	To report MAC sq footage
20. Family Support Services (D) General	515	(515)	0	To adjust to 2008 measured sq footage carried forward
21. Service And Support Admin (D) General	437	660	1,097	To adjust to 2008 measured sq footage carried forward
22. Program Supervision (B) Adult	430	(430)	0	To adjust to 2008 measured sq footage carried forward
22. Program Supervision (C) Child	940	(483)	457	To adjust to 2008 measured sq footage carried forward
23. Administration (D) General	0	980	970	To adjust to 2008 measured sq footage carried forward
		(10)		To adjust sq footage to reflect MAC sq footage
24. Transportation (D) General	1,920	189	2,109	To adjust to 2008 measured sq footage carried forward
25. Non-Reimbursable (B) Adult	0	6,552	6,552	To adjust to 2008 measured sq footage carried forward
25. Non-Reimbursable (C) Child	0	6,116	6,116	To adjust to 2008 measured sq footage carried forward
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	170	(29)	141	To correctly report the number of Individuals Served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	14	14	To correctly report the number of Individuals Served
1. Total Individuals Served By Program (C) Supported Emp. -Community En	0	11	11	To correctly report the number of Individuals Served
2. Days Of Attendance (A) Facility Based Services	23,864	(1,776)	22,088	To correctly report the number of days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	0	1,776	1,776	To report the omitted number of days of Attendance
3. Typical Hours Of Service (A) Facility Based Services	6	1.5	7.5	To correctly report the number of typical hours
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	7	7	To correctly report the number of typical hours
4. 15 Minute Units (C) Supported Emp. -Community Employment	0	165	165	To report the omitted 15 minute units for Community Emp.
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	5,002	5,002	To report 3-5 transports
3. Children 6-21 (G) One Way Trips- Fourth Quarter	0	6,121	6,121	To report 6-21 transports
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,947	9,792	16,739	To correctly report facility based transports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$6,865	\$6,865	To report the 'per mile' costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,474	(2,953)		To correctly report SSA Allowable units
		4	2,525	To correctly report SSA Allowable units
1. TCM Units (E) COG Activity			0	
2. Other SSA Allowable Units (A) 1st Quarter	5,922	(1,043)		To correctly report SSA Other Allowable units
		(4)	4,875	To correctly report SSA Other Allowable units
2. Other SSA Allowable Units (B) 2nd Quarter	5,922	(5,922)	0	To correctly report SSA Other Allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	5,922	(5,922)	0	To correctly report SSA Other Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	5,922	(5,922)	0	To correctly report SSA Other Allowable units
3. Home Choice Units (D) 4th Quarter	-	354	354	To correctly report Home Choice Units
Schedule C				
I. County				
(A) Tax Levy	\$ 2,385,558	\$ 55,087	\$ 2,440,645	To record auditor/treasurer fees
(B) Interest- COG Revenue	\$ -	\$ 1,627	\$ 1,627	To match audited COG data
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 772,569	\$ 772,569	To match audited COG data
(B) Family Support Services- COG Revenue	\$ -	\$ 21,456	\$ 21,456	To match audited COG data
V. Other Revenues				
(C) Donations (B) COG Revenue	\$ -	\$ 589	\$ 589	To match audited COG data
(D) Family Support Service Fees (B) COG Revenue	\$ -	\$ 693	\$ 693	To match audited COG data
(I) Other - COG Revenue	\$ -	\$ 3,967	\$ 3,967	To match audited COG data
23.	\$ -	\$ -	\$ -	
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 13,819	\$ 13,819	To record unrecorded depreciation expense
3. Buildings/Improve (U) Transportation	\$ 8,796	\$ 743	\$ 9,539	To record unrecorded depreciation expense
5. Movable Equipment (U) Transportation	\$ 18,459	\$ 37,414	\$ 55,873	To record unrecorded depreciation expense
		(2,187)	\$ 53,686	To record gain on disposal
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 346,392	\$ 292		To agree to compiled reports
	\$ 346,392	\$ 7,605		To reclassify salaries
		(129,006)	\$ 225,283	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 97,218	\$ 1,622	\$ 98,840	To agree to compiled reports
3. Service Contracts (X) Gen Expense All Prgm	\$ 59,599	\$ (2,496)		To agree to compiled report
		(14,754)	\$ 42,349	To reclassify expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,620	\$ 7,620	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 24,718	\$ 2,496	\$ 27,214	To agree to compiled report
5. COG Expenses (L) Community Residential	\$ -	\$ 1,206	\$ 1,206	To match audited COG data
5. COG Expense (M) Family Support Services	\$ -	\$ 95	\$ 95	To match audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 7	\$ 7	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 73,543	\$ 55,087	\$ 128,630	To record auditor/treasurer fees

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ -	\$ 95,021	\$ -	To reclassify salaries
		\$ (67,406)	\$ 27,615	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 40,631	\$ 40,631	To reclassify program supervision benefits
Worksheet 3				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 7,020	\$ 7,020	To agree to compiled report
1. Salaries (E) Facility Based Services	\$ -	\$ 7,020	\$ 7,020	To agree to compiled report
1. Salaries (X) Gen Expense All Prgm.	\$ 138,700	\$ (7,605)		To reclassify salaries
		\$ (14,039)	\$ 117,056	To agree to compiled report
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 3,167	\$ 3,167	To agree to compiled report
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 3,168	\$ 3,168	To agree to compiled report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 55,363	\$ (2,928)	\$ 52,435	To agree to compiled report
3. Service Contracts (D) Unasgn Children Program	\$ 15,300	\$ (15,300)	\$ -	To reclassify purchases > \$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 148,801	\$ (7,199)	\$ 141,602	To reclassify purchases > \$5,000
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 16,437	\$ (194)	\$ 16,243	To agree to compiled report
Worksheet 5				
1. Salaries (M) Family Support Services	\$ 417,389	\$ (417,289)	\$ 100	To reclassify salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 48,276	\$ (1,100)		To agree to compiled reports
		\$ (45,345)	\$ 1,831	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 154,150	\$ 3,100	\$ 157,250	To agree to compiled report
2. Employee Benefits (M) Family Support Services	\$ 147,819	\$ (164)		To agree to compiled report
		\$ (147,655)	\$ -	To reclassify SSA benefits
3. Service Contracts (D) Unasgn Children Program	\$ 84,578	\$ (68,334)	\$ 16,244	To reclassify professional services expenses
4. Other Expenses (M) Family Support Services	\$ 8,449	\$ 3,109	\$ 11,558	To reclassify recreation expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 162,782	\$ 162,782	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ -	\$ 12,908	\$ 12,908	To match audited COG data
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 145,524	\$ 145,524	To record MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 173,816	\$ 173,816	To record MAC nonreimbursable salaries
Worksheet 7-A				
5. COG Expenses (M) Family Support Services	\$ -	\$ 244	\$ 244	To match audited COG data
Worksheet 7-B				
1. Salaries (X) Gen Expense All Prgm.	\$ 52,548	\$ 254		To agree to compiled reports
		\$ (43,113)	\$ 9,689	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 18,694	\$ 194	\$ 18,888	To agree to compiled report
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ 8,606	\$ 19,471	\$ 28,077	To reclassify professional services expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 4,654	\$ 4,654	To match audited COG data
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 6,169	\$ 6,169	To reclassify psychological expenses
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ 9,945	\$ 30,143	\$ 40,088	To reclassify professional services expenses
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 18,720	\$ 18,720	To reclassify professional services expenses
13. Number of Individuals Served (B) Ages 3-5	0	67	67	To record the number of individuals served by classifc
13. Number of Individuals Served (C) Ages 6-21	0	24	24	To record the number of individuals served by classifc
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 114,552	\$ (7,154)	\$ 107,398	To agree to compiled report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,000	\$ 1,000	To match audited COG data
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 99,642	\$ 322,268		To reclassify SSA salaries
		\$ (34,470)		To reclassify MAC salaries
		\$ (558)	\$ 386,882	To agree to compiled report
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 20,045	\$ (1,975)		To agree to compiled report
		\$ 107,024	\$ 125,094	To reclassify SSA benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 79,780	\$ 1,504	\$ 81,284	To agree to compiled reports
2. Employee Benefits (E) Facility Based Services	\$ 36,389	\$ 506	\$ 36,895	To agree to compiled report
3. Service Contracts (E) Facility Based Services	\$ 916,835	\$ (6,169)	\$ 910,666	To reclassify psychological expenses
4. Other Expenses (E) Facility Based Services	\$ 3,109	\$ (3,109)	\$ -	To reclassify recreation expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 296,996	\$ 15,300		To reclassify purchases > \$5,000
		\$ 7,199	\$ 319,495	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG		\$ 7,134	\$ 7,134	To reclassify fees paid to COG
Less: Schedule A COG Expenses	\$ -	\$ (23,014)	\$ (23,014)	To match audited COG data
Less: Auditor/Treasurer Fees	\$ -	\$ (55,087)	\$ (55,087)	To record auditor/treasurer fees
Revenue:				
Less: COG Revenue	\$ -	\$ (800,901)	\$ (800,901)	To match audited COG data
Less: Auditor's Fees	\$ -	\$ (55,087)	\$ (55,087)	To record auditor/treasurer fees
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 7,994	\$ 7,994	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 47,102	\$ 47,102	To match audited COG data
Schedule B-1, Section A				
1. Building Services (B) Adult	70	(70)	-	To adjust to 2008 measured sq footage carried forward
1. Building Services (C) Child	273	(273)	-	To adjust to 2008 measured sq footage carried forward
2. Dietary Services (C) Child	1,536	(732)	804	To adjust to 2008 measured sq footage carried forward
4. Nursing Services (B) Adult	57	(57)	-	To adjust to 2008 measured sq footage carried forward
4. Nursing Services (C) Child	-	111	111	To adjust to 2008 measured sq footage carried forward
5. Speech/Audiology (C) Child	176	975	1,151	To adjust to 2008 measured sq footage carried forward
7. Occupational Therapy (C) Child	-	389	389	To adjust to 2008 measured sq footage carried forward
11. 0-2 Age Children (C) Child	808	(146)	662	To adjust to 2008 measured sq footage carried forward
12. 3-5 Age Children (C) Child	5,243	(3,521)	1,722	To adjust to 2008 measured sq footage carried forward
13. 6-21 Age Children (C) Child	4,015	(4,015)	-	To adjust to 2008 measured sq footage carried forward
14. Facility Based Services (B) Adult	6,566	(6,566)	-	To adjust to 2008 measured sq footage carried forward
17. Medicaid Administration (A) MAC	0	10	10	To report MAC sq footage
22. Program Supervision (B) Adult	430	(430)	-	To adjust to 2008 measured sq footage carried forward
22. Program Supervision (C) Child	940	(483)	457	To adjust to 2008 measured sq footage carried forward
23. Administration (D) General	1,726	(746)	970	To adjust sq footage to reflect MAC sq footage
25. Non-Reimbursable (B) Adult	-	6,552	6,552	To adjust to 2008 measured sq footage carried forward
25. Non-Reimbursable (C) Child	-	6,116	6,116	To adjust to 2008 measured sq footage carried forward
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	153	(18)	135	To correctly report the number of Individuals Served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	18	18	To correctly report the number of Individuals Served
1. Total Individuals Served By Program (C) Supported Emp. -Community Emplo	-	14	14	To correctly report the number of Individuals Served
2. Days Of Attendance (A) Facility Based Services	23,758	(2,120)	21,638	To correctly report the number of days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	2,120	2,120	To report the omitted number of days of Attendance
3. Typical Hours Of Service (A) Facility Based Services	6.0	1.5	7.5	To correctly report the number of typical hours
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	7	7	To correctly report the number of typical hours
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	161	161	To report the omitted 15 minute units for Community Emp.
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,353	(6,368)	2,005	To correctly report SSA Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	-	6,330	6,310	To correctly report SSA Other Allowable units
3. Home Choice Units (D) 4th Quarter	-	98	98	To correctly report Home Choice Units
5. SSA Unallowable Units (D) 4th Quarter	-	386	386	To correctly report Unallowable SSA units
Schedule C				
I. County				
(A) Tax Levy	\$ 2,678,086	\$ 50,642	\$ 2,728,728	To record auditor/treasurer fees
(B) Interest - COG Revenue	\$ -	\$ 624	\$ 624	To match audited COG data
II. Department of MR/DD				
(A) Family Support Services - COG Revenue	\$ -	\$ 22,219	\$ 22,219	To match audited COG data
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 705,349	\$ 705,349	To match audited COG data
(M) Other - COG Revenue	\$ -	\$ 21,010	\$ 21,010	To match to audited COG data
12.	\$ -	\$ 48,485	\$ 48,485	To match to audited COG data
13.	\$ -	\$ 856	\$ 856	To match to audited COG data
14.	\$ -	\$ 856	\$ 856	To match to audited COG data
V. Other Revenues				
(C) Donations - COG Revenue	\$ -	\$ 1,000	\$ 1,000	To match to audited COG data
VI. Capital Revenue				
(D) Capital Housing - COG Revenue	\$ -	\$ 112,675	\$ 112,675	To match audited COG data
Worksheet 1				
2. Land Improvements (E) Facility Based Services	\$ 16,288	\$ (2,642)	\$ 13,368	To reduce depreciation for incorrect useful life used
3. Buildings/Improve (D) Unasnq Children Programs	\$ -	\$ 13,819	\$ 13,819	To reduce overstated depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 15,935	\$ 1,377	\$ 17,312	To record unrecorded depreciation
3. Buildings/Improve (U) Transportation	\$ 8,796	\$ 743	\$ 9,539	To record depreciation on 2009 purchase
5. Movable Equipment (E) Facility Based Services	\$ 12,130	\$ (2,548)	\$ 9,582	To record unrecorded depreciation
5. Movable Equipment (U) Transportation	\$ 27,254	\$ (8,796)	\$ 37,414	To reduce overstated depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 110	\$ 2,160	\$ 2,270	To agree to compiled report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 325,879	\$ (15,076)	\$ 151,298	To record unrecorded depreciation
	\$ -	\$ 1,296	\$ 1,296	To reclassify severance payouts
	\$ -	\$ (160,801)	\$ (160,801)	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 83,586	\$ 4,567	\$ 88,153	To agree to compiled reports
3. Service Contracts (X) Gen Expense All Prgm.	\$ 239,666	\$ (10,156)	\$ 229,510	To remove costs not paid in 2010
	\$ -	\$ (174,152)	\$ (174,152)	To reclassify fees paid to COG
	\$ -	\$ (5,000)	\$ (5,000)	To reclassify non-federal reimbursable expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,000	\$ 5,000	To reclassify non-federal reimbursable expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 23,134	\$ (804)	\$ 22,330	To remove costs not paid in 2010
5. COG Expenses (L) Community Residential	\$ -	\$ 5,478	\$ 5,478	To match audited COG data
5. COG Expense (M) Family Support Services	\$ -	\$ 460	\$ 460	To match audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 6,174	\$ 6,174	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 65,755	\$ 50,642	\$ 116,397	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ -	\$ 93,245	\$ 93,245	To reclassify salaries
	\$ -	\$ (79,798)	\$ (79,798)	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 39,424	\$ 39,424	To reclassify benefits
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 120,205	\$ (2,655)	\$ 117,550	To agree to compiled reports
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 48,326	\$ (2,974)	\$ 45,352	To agree to compiled report
3. Service Contracts (X) Gen Expense All Prgm.	\$ 49,869	\$ (672)	\$ 49,197	To remove expenses not paid for in 2010
	\$ -	\$ (9,727)	\$ (9,727)	To reclassify purchases > \$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 125,492	\$ (2,530)	\$ 122,962	To remove expenses not paid for in 2010
	\$ -	\$ (402)	\$ (402)	To remove expenses not paid for in 2010

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 37,455	\$ 37,455	To reclassify salaries
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 11,258	\$ 11,258	To reclassify benefits
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 25,365	\$ 25,365	To reclassify dietary expenses
5. COG Expenses (M) Family Support Services	\$ -	\$ 43	\$ 43	To match audited COG data
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 561,068	\$ (1,555)		To agree to compiled reports
		\$ (37,445)		To reclassify salaries
		\$ (15,365)	\$ 506,703	To reclassify early retirement incentives
1. Salaries (M) Family Support Services	\$ 472,671	\$ (472,671)		To reclassify salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 49,596	\$ 15,365		To reclassify early retirement incentives
		\$ (49,729)	\$ 15,232	To reclassify MAC salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 153,597	\$ (7,649)		To agree to compiled report
		\$ (11,258)	\$ 134,690	To reclassify benefits
2. Employee Benefits (M) Family Support Services	\$ 142,778	\$ 11,536		To agree to compiled report
		\$ (154,314)	\$ -	To reclassify benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 20,055	\$ 965		To agree to compiled report
		\$ (16,330)	\$ 4,690	To reclassify MAC salaries
3. Service Contracts (D) Unasgn Children Program	\$ 11,161	\$ 440	\$ 11,601	To reclassify direct services expenses
4. Other Expenses (D) Unasgn Children Program	\$ 35,793	\$ (25,365)		To reclassify dietary expenses
		\$ (569)	\$ 9,859	To remove costs not paid in 2010
4. Other Expenses (M) Family Support Services	\$ 7,287	\$ (105)	\$ 7,182	To remove costs not paid in 2010
5. COG Expenses (L) Community Residential	\$ -	\$ 198,871	\$ 198,871	To match to audited COG data
5. COG Expenses (M) Family Support Services	\$ -	\$ 15,536	\$ 15,536	To match to audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 4,169	\$ 4,169	To match to audited COG data
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 229,893	\$ 229,893	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 189,891	\$ 189,891	To reclassify MAC nonreimbursable salaries
Worksheet 7-A				
5. COG Expenses (L) Community Residential	\$ -	\$ 483	\$ 483	To match to audited COG data
5. COG Expenses (M) Family Support Services	\$ -	\$ 1,646	\$ 1,646	To match to audited COG data
Worksheet 7-B				
1. Salaries (X) Gen Expense All Prgm.	\$ 53,838	\$ 712		To agree to compiled reports
		\$ (42,324)	\$ 12,226	To reclassify MAC salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 17,901	\$ 759		To agree to compiled report
		\$ (15,480)	\$ 3,180	To reclassify MAC salaries
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ 33,212	\$ (3,310)	\$ 29,902	To reclassify speech costs
Worksheet 7-D				
5. COG Expenses (L) Community Residential	\$ -	\$ 6,015	\$ 6,015	To match to audited COG data
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ 32,850	\$ (3,630)	\$ 29,220	To reclassify occupational therapy costs
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ 1,020	\$ (1,020)	\$ -	To reclassify physical therapy costs
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 435,724	\$ 19,365		To agree to compiled reports
		\$ (1,296)	\$ 453,793	To reclassify severance payouts
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 92,345	\$ (662)	\$ 91,683	To agree to compiled report
3. Service Contracts (X) Gen Expense All Prgm.	\$ 131,694	\$ (2,059)	\$ 129,635	To remove costs not paid in 2010
4. Other Expenses (X) Gen Expense All Prgm.	\$ 106,447	\$ (232)		To remove costs not paid in 2010
		\$ (78,215)	\$ 28,000	To reclassify purchases > \$5,000
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 99,101	\$ 379,426		To reclassify salaries
		\$ (55,322)	\$ 423,205	To reclassify MAC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 21,578	\$ 149		To agree to compiled report
		\$ 114,890	\$ 136,617	To reclassify benefits
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 23,506	\$ 10,122	\$ 33,628	To agree to compiled report
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 83,637	\$ (26,575)		To remove purchases not paid for in 2010
		\$ 87,942	\$ 145,004	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 174,152	\$ 174,152	To reclassify fees paid to COG
Plus: Other	\$ -	\$ (47,102)	\$ (47,102)	To match audited COG data
Less: Auditor/Treasurer Fees	\$ -	\$ (50,642)	\$ (50,642)	To record auditor/treasurer fees
Total from 12/31 County Auditor's Report	\$ 4,758,076	\$ (26,977)	\$ 4,731,099	To agree to County Auditor's report
Revenue:				
Less: COG Revenue	\$ -	\$ (912,218)	\$ (912,218)	To match audited COG data
Less: Real Estate Fees	\$ -	\$ (50,642)	\$ (50,642)	To record auditor/treasurer fees
Total from 12/31 County Auditor's Report	\$ 5,307,736	\$ 676	\$ 5,308,412	To agree to County Auditor's report
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 11,701	\$ 11,701	To record ancillary costs



Dave Yost • Auditor of State

MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MADISON 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**