



Dave Yost • Auditor of State

ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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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 Ashland County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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, 2010 and 2011 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 2009 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 the 2010 and 2011 square footage totals to final 2009 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred; therefore, we performed 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 2009 cost report through 2010 and 2011 (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 2009 Cost Report through 2010 and 2011 (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 2009 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 (2010) and Appendix B (2011).

5. We obtained 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 2009 Cost Report through 2010 and 2011 (see Procedure 1 above).

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 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011 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 2010 and 2011.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 2010 Attendance By Month All Clients By Age Group report and 2011 Day Services Attendance Summary by Consumer Location and Month for the number of individuals served days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, 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 (2010). We found no variances or computational errors exceeding two percent in 2011 for Day Habilitation/Adult Day Services/Vocational Habilitation.

Recommendation:

The County Board was not able to provide the number of individuals served for Supported Employment – Community Employment nor did they provide supporting documentation for 15 minute units on individual dates of service for 2010 and 2011. Therefore, without supporting documentation that a service took place neither individuals served, nor 15 minute units reported for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and were removed for 2010.

Furthermore, corresponding costs reported on *Worksheet 10, Adult Program* in 2010 and 2011 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a) and were reclassified as non-federal reimbursable costs as reported in Appendix A (2010) and Appendix B (2011).

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and 15 names for 2011, 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 haphazardly select 15 Community Employment units from both 2010 and 2011 from the County Board's detailed Community Employment units report. DODD asked us then 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 did not perform this procedure as the County Board could not provide supporting documentation of Community Employment services provided on individual dates of service for 2010 and 2011 (see Procedure 3 above).

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation on the Attendance by Acuity reports with the Days of Attendance by Acuity supplemental cost report worksheet for 2008, 2009, 2010 and 2011.

We found that 11,633 facility based days of attendance reported for acuity level A and 2,240 days of attendance reported for acuity level A-1 were transposed and reported under the incorrect acuity level on the 2010 Days of Attendance by Acuity supplemental cost report worksheet.

We found no variances for 2008, 2009 and 2011.

2. We also compared the number of days from each acuity level on the County Board's 2008, 2009, 2010 and 2011 number of days and attendance acuity reports to the Acuity Assessment Instrument or other documentation for each number of days for 2008 and 2010, and 2011.

We found no acuity variances for any individuals or days of attendance reported on the Days of Attendance by Acuity supplemental cost report worksheet for 2008, 2009, 2010 or 2011.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's 2010 Quarterly Transportation By Age and 2011 Billing History 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 differences exceeding two percent as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, 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 four adult individuals and one child for March 2010 and September for 2011 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 compared the cost of bus tokens/cabs from the County Board's Code Report and State Expenses Detailed reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences exceeding two percent as reported in Appendix A (2010) and Appendix B (2011) and we noted differences impacting transportation related costs on *Worksheet 8, Transportation Services* in Appendix A and Appendix B.

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Quarterly TCM Units report in 2010 and 2011 Quarterly Targeted Case Management by Service, Month, and Age Group and Case Notes Listing for TCM Billing 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 Quarterly SSA reports for accuracy.

We found differences exceeding two percent in 2010 as reported in Appendix A (2010). We found no differences or computational errors exceeding two percent in 2011.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the 2010 Quarterly Unit Entry by Date Span reports and 2011 Case Notes for TCM Billing - Subtotalled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

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

We haphazardly selected a sample of 62 Unallowable SSA service units for 2010 and 60 units for 2011 from the Quarterly Unit Entry by Date Span reports and 2011 Case Notes for TCM Billing - Subtotaled by Consumer report in 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 2010 or 2011.

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 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final TCM units, Other SSA Allowable and Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* to 2010. We also noted that the final SSA Unallowable units decreased by more than five percent from 2010 to 2011.

The County Board said this was due to 2009 having the highest number of SSAs employed during that year and that they went through two different software changes during the time period.

We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent 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 65 General Time Units in 2010 and 60 units in 2011 from the 2010 Quarterly Detailed Units Marked Non-Billable reports and 2011 Case Notes for TCM Billing - Subtotaled by Consumer report 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.

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Summary Revenue Reports for funds (008) DaleRoy School, (017) Family Resources/Respite, (085) DaleRoy Stimulus, (139) DR Capital Improvement, (153) DaleRoy Trust Fund and (161) DD Residential Service Funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Summary Revenue Reports and other supporting documentation.

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 North East Ohio Network (NEON) Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 \$3,848 in 2010 and \$10,812 in 2011;
- IDEA Part B revenues in the amount of \$64,174 in 2010 and \$27,938 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$18,581 in 2010 and \$4,854 in 2011;
- School Lunch Program revenues in the amount of \$39,512 in 2010 and \$41,421 in 2011; and
- Title XX revenues in the amount of \$32,517 in 2010 and \$42,133 in 2011.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 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 instances of non-compliance with these documentation requirements in 2011 (see below). We found no instances of non-compliance in 2010.

Recoverable Finding - 2011

Finding \$51.24

We determined the County Board was over reimbursed for 4 units of Non-Medical Transportation - One-way trip - Eligible vehicle, Level One waiver, per mile (FTB) service in which the County Board count not provide support the number of trips billed.

Service Code	Units	Review Results	Total Finding
FTB	4	Lack of supporting documentation	\$51.24

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*.

We found Medicaid reimbursed units of 13,704 were five units greater than the County Board's TCM units report of 13,699 units (see Recoverable Finding below) in 2010. We found no instance where the Medicaid reimbursed units were greater than audited TCM units in 2011.

Recoverable Finding - 2010

Finding \$37.43

We determined the County Board was over reimbursed for 5 units of TCM service in which the County Board was reimbursed for more units than reported on the 2010 *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

Service Code	Units	Review Results	Total Finding
TCM	5	Documentation did not support all units reimbursed	\$37.43

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).

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences as the County Board did not report costs on Schedule A, Summary of Service Costs – By Program, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriations report balances for the (008) DaleRoy School, (017) Family Resources/Respite, (041) DR Home & Community Services, (085) DaleRoy Stimulus, (139) DR Capital Improvement, (153) DaleRoy Trust Fund and (161) DD Residential Service Funds

We found differences as reported in Appendix A (2010). We found no differences in 2011.

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 not within 1/4 percent of the county auditor yearly disbursement total reported for these funds in 2010. Disbursements in the County Auditor's reports were less than the County Board disbursements by \$96,230 and we performed Procedure 3 below for 2010.

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement total reported for these funds in 2011.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Code Report and State Expenses Detailed reports and other supporting documentation.

We found the County Board did not include a reconciling item for Capital Costs on the 2010 cost report. After this adjustment, total county board disbursements were within 1/4 percent of the county auditor yearly disbursement total.

We did not perform this procedure for 2011 since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals after adjustments 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 2010 Code Report and 2011 Code and State Expenses Detailed reports.

We found differences as reported in Appendix A (2010). We found no differences exceeding \$100 on any worksheet in 2011.

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

We found differences exceeding \$100 in 2010 as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all Worksheets and if any Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's 2010 Code Report and 2011 Code and State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2 through 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences exceeding two percent as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's County Board's 2010 Code Report and 2011 Code and State Expenses Detailed reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011).

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's 2010 Code Report and 2011 Code and State Expenses Detailed reports that were classified as service contract and other expenses on Worksheets 2-10. 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 (2010) and Appendix B (2011) 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 2009 Depreciation Schedule to the County Board's 2010 and 2011 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 (2010) and Appendix B (2011).

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 2010 and 2011 Depreciation Schedules.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 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 met the County Board's capitalization policy and purchased in either 2010 or 2011 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 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 2010 (and 2011, 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 2010 or 2011. We also scanned the County Auditor's Transaction History Listing Report for 2010 and County Board's DD Revenue Received Reports for 2011 and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for this fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2010 and 2011 cost reports and compared the yearly totals to the County Auditor's Appropriations and Transaction History Listing reports.

Because the variance was greater than two percent in 2010, we obtained the County Board's explanation and scanned the County Board's Code Report to identify misclassified costs. The variance was related to a 27th pay period from 2009 which the County Board mistakenly posted in 2010. We found differences exceeding two percent in 2010 as reported in Appendix A (2010).

The variance was less than two percent in 2011.

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 Salaries and Benefit Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet in 2010. We found differences exceeding \$100 in 2011 as reported in Appendix B (2011).

3. We selected 29 employees and compared the County Board's organizational chart and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) 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 payroll disbursements for 2010 and 2011 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 Salaries and Benefit Reports for 2010 and 2011 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 (2010) and Appendix B (2011).

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

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

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

Sincerely,

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

Dave Yost
Auditor of State

January 17, 2014

cc: Jim Huntingdon, Superintendent, Ashland County Board of Developmental Disabilities
Kim Eichler, Business Manager, Ashland County Board of Developmental Disabilities
Mona Campbell, Board President, Ashland County Board of Developmental Disabilities

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Appendix A
Ashland County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	839	286	1,125	To reclassify program supervision sq footage
12. Pre-School (C) Child	1,612	165	1,777	To reclassify program supervision sq footage
13. School Age (C) Child	8,111	158	8,269	To reclassify program supervision sq footage
14. Facility Based Services (B) Adult	30,310	(20,290)	10,020	To match audited 2009 square footage
16. Supported Emp. -Comm Emp. (B) Adult	395	(395)	-	To match audited 2009 square footage
21. Service And Support Admin (D) General	599	(383)	216	To match audited 2009 square footage
22. Program Supervision (B) Adult	788	(788)	-	To match audited 2009 square footage
22. Program Supervision (C) Child	609	(286)	323	To match audited 2009 square footage
		(165)		To reclassify program supervision sq footage
		(158)		To reclassify program supervision sq footage
25. Non-Reimbursable (B) Adult	-	115	115	To match audited 2009 square footage
25. Non-Reimbursable (C) Child	-	5,232	5,232	To match audited 2009 square footage
25. Non-Reimbursable (D) General	-	100	100	To match audited 2009 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	118	15	133	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	15	(15)	-	To remove community employment individuals
3. Typical Hours Of Service (A) Facility Based Services	6	(0.25)	5.75	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	13,704	(13,704)	-	To remove community employment units
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	-	137	137	To report trips
2. Pre-School (G) One Way Trips- Fourth Quarter	-	4,543	4,543	To report trips
3. School Age (G) One Way Trips- Fourth Quarter	-	10,010	10,010	To report trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 645	\$ 645	To record parent reimbursement costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,133	(915)	6,218	To correct audited trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	-	1,424	1,424	To record unallowable units
		(527)	897	To reclassify unallowable COG units
5. SSA Unallowable Units (E) COG Activity	-	527	527	To reclassify unallowable COG units
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 1,295	\$ 888	\$ 2,183	To correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 30,757	\$ 180	\$ 30,937	To correct depreciation
5. Movable Equipment (C) School Age	\$ 1,890	\$ 1,870	\$ 3,760	To correct depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 2,793	\$ 279	\$ 3,072	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 50,403	\$ 925	\$ 51,328	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 100	\$ 100	To match audited COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 171,579	\$ 53,706	\$ 225,285	To remove 2009 salaries and reclassify S. Burgess and J. Huntington
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 68,085	\$ 45,750	\$ 113,835	To reconcile benefits and reclassify S. Burgess and J. Huntington
3. Service Contracts (X) Gen Expense All Prgm.	\$ 96,102	\$ (80,000)	\$ 16,102	To reclassify capital lease payments
		\$ 10,677	\$ 26,779	To reclassify IT expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 443	\$ 443	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,172	\$ (6,500)	\$ 86,672	To reclassify capital asset acquisition
		\$ (443)		To reclassify non-federal reimbursable expenses
		\$ 5,659	\$ 91,888	To reclassify admin expense
5. COG Expense (N) Service & Support Admin	\$ -	\$ 5,093	\$ 5,093	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 79,501	\$ 35,597	\$ 115,098	To record county auditor and treasurer fees
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 150,717	\$ (150,717)	\$ -	To reclassify K. Wallace, S. Burgees and J. Ganim salaries
1. Salaries (E) Facility Based Services	\$ 212,514	\$ (212,514)	\$ -	To reclassify J. Brook, P. Campbell, A. Hickenbotham and J. Hofer salaries
1. Salaries (G) Community Employment	\$ 61,656	\$ (61,656)	\$ -	To reclassify B. Kramer salary
1. Salaries (H) Unasn Adult Program	\$ -	\$ 70,068	\$ 70,068	To reclassify J. Brook salary and remove 2009 salaries
1. Salaries (L) Community Residential	\$ 25,474	\$ (25,474)	\$ -	To reclassify J. Huntington salary
1. Salaries (M) Family Support Services	\$ 8,369	\$ (8,369)	\$ -	To reclassify J. Huntington salary
1. Salaries (N) Service & Support Admin	\$ 50,000	\$ (50,000)	\$ -	To reclassify A. Coey salary
1. Salaries (U) Transportation	\$ 33,379	\$ (33,379)	\$ -	To reclassify M. McClure salary
2. Employee Benefits (D) Unasn Children Program	\$ 63,855	\$ (63,855)	\$ -	To reconcile benefits and reclassify non-program supervision staff
2. Employee Benefits (E) Facility Based Services	\$ 90,579	\$ (90,579)	\$ -	To reconcile benefits and reclassify non-program supervision staff
2. Employee Benefits (G) Community Employment	\$ 16,555	\$ (16,555)	\$ -	To reconcile benefits and reclassify B. Kramer benefits
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 35,405	\$ 35,405	To reconcile benefits and reclassify J. Brook benefits
2. Employee Benefits (L) Community Residential	\$ 9,838	\$ (9,838)	\$ -	To reconcile benefits and reclassify J. Huntington benefits
2. Employee Benefits (M) Family Support Services	\$ 2,459	\$ (2,459)	\$ -	To reconcile benefits and reclassify J. Huntington benefits
2. Employee Benefits (N) Service & Support Admin	\$ 14,404	\$ (14,404)	\$ -	To reconcile benefits and reclassify non-program supervision staff
2. Employee Benefits (U) Transportation	\$ 19,001	\$ (19,001)	\$ -	To reconcile benefits and reclassify M. McClure benefits
3. Service Contracts (D) Unasn Children Program	\$ 7,700	\$ (7,700)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasn Children Program	\$ 352	\$ (352)	\$ -	To reclassify direct service expenses
Worksheet 3				
1. Salaries (W) Program Supervision	\$ 31,843	\$ (31,843)	\$ -	To reclassify J. Huntington salary
1. Salaries (X) Gen Expense All Prgm.	\$ 87,639	\$ 26,603	\$ 114,242	To reclassify J. Huntington salary and remove 2009 salaries
2. Employee Benefits (W) Program Supervision	\$ 12,396	\$ (12,396)	\$ -	To reclassify J. Huntington benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 40,561	\$ 17,165	\$ 57,726	To reconcile benefits and reclassify J. Huntington
4. Other Expenses (X) Gen Expense All Prgm.	\$ 178,884	\$ (10,677)	\$ 168,207	To reclassify IT expenses
		\$ 2,913		To reclassify building service expenses
		\$ 2,464		To reclassify building service expenses
		\$ 2,111	\$ 175,695	To reclassify building service expenses
Worksheet 4				
1. Salaries (X) Gen Expense All Prgm.	\$ 71,240	\$ (2,827)	\$ 68,413	To remove 2009 salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 42,842	\$ (8,273)	\$ 34,569	To reconcile benefits
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 93,081	\$ (3,642)	\$ 89,439	To remove 2009 salaries
1. Salaries (B) Pre-School	\$ 255,327	\$ (9,906)	\$ 245,421	To remove 2009 salaries
1. Salaries (C) School Age	\$ 460,929	\$ (21,796)	\$ 439,133	To remove 2009 salaries
1. Salaries (D) Unasn Children Program	\$ 14,913	\$ 118,295	\$ 133,208	To remove 2009 salaries and reclassify K. Wallace and J. Ganim
2. Employee Benefits (A) Early Intervention	\$ 41,600	\$ 3,593	\$ 45,193	To reconcile benefits
2. Employee Benefits (B) Pre-School	\$ 113,090	\$ 10,920	\$ 124,010	To reconcile benefits
2. Employee Benefits (C) School Age	\$ 222,385	\$ (493)	\$ 221,892	To reconcile benefits
2. Employee Benefits (D) Unasn Children Program	\$ 2,670	\$ 64,639	\$ 67,309	To reconcile benefits and reclassify K. Wallace and J. Ganim
2. Employee Benefits (M) Family Support Services	\$ 3,692	\$ (269)	\$ 3,423	To reconcile benefits
3. Service Contracts (C) School Age	\$ 7,081	\$ (1,750)	\$ 5,331	To reclassify special olympic expenses
3. Service Contracts (D) Unasn Children Program	\$ 2,160	\$ 7,700	\$ 9,860	To reclassify direct service expenses
		\$ (2,160)	\$ 7,700	To reclassify MUI investigation expenses
		\$ (2,066)		To reclassify COG expenses
3. Service Contracts (L) Community Residential	\$ 2,206	\$ (2,066)	\$ 143	To reclassify COG expenses
4. Other Expenses (C) School Age	\$ 26,008	\$ (2,913)	\$ 23,095	To reclassify building service expenses
4. Other Expenses (D) Unasn Children Program	\$ -	\$ 352	\$ 352	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 913	\$ 14,774	\$ 15,687	To reclassify supported living expenses
		\$ 1,750		To reclassify special olympic expenses
		\$ 1,750	\$ 19,187	To reclassify special olympic expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,443	\$ 19,443	To reclassify MUI investigation expenses
		\$ 2,160	\$ 21,603	To reclassify MUI investigation expenses

Appendix A
Ashland County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
1. Salaries (D) Unasn Children Program	\$ 22,956	\$ 27,077	\$ 50,033	To remove 2009 salaries and reclassify J. Scott and nursing substitute
1. Salaries (E) Facility Based Services	\$ 60,505	\$ (24,359)	\$ 36,146	To remove 2009 salaries
	\$ 16,406	\$ (16,406)	\$ -	To reclassify nursing substitutes
1. Salaries (X) General Expense All Prgm.	\$ -	\$ 10,655	\$ 10,655	To reclassify nursing substitutes
2. Employee Benefits (D) Unasn Children Program	\$ 10,342	\$ 14,940	\$ 25,282	To reconcile benefits
2. Employee Benefits (E) Facility Based Services	\$ 22,187	\$ (3,923)	\$ 18,264	To reconcile benefits
2. Employee Benefits (H) Unasn Adult Program	\$ 2,607	\$ (2,607)	\$ -	To reconcile benefits
2. Employee Benefits (X) General Expense All Prgm.	\$ -	\$ 5,384	\$ 5,384	To reconcile benefits
3. Service Contracts (D) Unasn Children Program	\$ 4,761	\$ 952	\$ 5,713	To correct allocation methodology
3. Service Contracts (E) Facility Based Services	\$ 4,761	\$ (952)	\$ 3,809	To correct allocation methodology
4. Other Expenses (D) Unasn Children Program	\$ 2,417	\$ 483	\$ 2,900	To correct allocation methodology
4. Other Expenses (E) Facility Based Services	\$ 2,417	\$ (483)	\$ 1,934	To correct allocation methodology
Worksheet 7-C				
1. Salaries (C) School Age	\$ 48,655	\$ (48,655)	\$ -	To reclassify S. Lange salary and remove 2009 salaries
1. Salaries (D) Unassigned Children	\$ -	\$ 46,898	\$ 46,898	To reclassify S. Lange salary
2. Employee Benefits (C) School Age	\$ 14,356	\$ (14,356)	\$ -	To reclassify S. Lange benefits
2. Employee Benefits (D) Unassigned Children	\$ -	\$ 23,697	\$ 23,697	To reclassify S. Lange and reconcile benefits
3. Service Contracts (D) Unasn Children Program	\$ 57,908	\$ 1,643	\$ 59,551	To reclassify child speech expenses
3. Service Contracts (E) Facility Based Services	\$ 1,643	\$ (1,643)	\$ -	To reclassify child speech expenses
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 175	\$ 175	To reclassify psych expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 525	\$ 525	To reclassify psych expenses
		\$ 700	\$ 1,225	To reclassify psych expenses
Worksheet 7-E				
3. Service Contracts (D) Unasn Children Program	\$ 96,738	\$ (8,846)	\$ 87,892	To correct audited cell total
		\$ 1,116	\$ 89,008	To reclassify child OT expenses
3. Service Contracts (E) Facility Based Services	\$ 1,116	\$ (1,116)	\$ -	To reclassify child OT expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 342,019	\$ 23,826	\$ 365,845	To remove 2009 salaries and reclassify M. McClure
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 163,108	\$ 21,752	\$ 184,860	To reconcile benefits and reclassify M. McClure
3. Service Contracts (C) School Age	\$ -	\$ 645	\$ 645	To reclassify school age parent transportation reimbursements
3. Service Contracts (X) Gen Expense All Prgm.	\$ 645	\$ (645)	\$ -	To reclassify school age parent transportation reimbursements
4. Other Expenses (X) Gen Expense All Prgm.	\$ 145,511	\$ (6,019)	\$ 139,492	To reclassify capital asset acquisition
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 177,091	\$ 43,057	\$ 220,148	To remove 2009 salaries and reclassify A. Coey
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 115,090	\$ (3,850)	\$ 111,240	To reconcile benefits and reclassify A. Coey
3. Service Contracts (N) Service & Support Admin. Costs	\$ 40,407	\$ (40,407)	\$ -	To reclassify COG expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 21,443	\$ (525)	\$ 20,918	To reclassify psych expenses
		\$ (5,659)	\$ 15,259	To reclassify admin expense
		\$ (2,464)	\$ 12,795	To reclassify building service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (129)	\$ 12,666	To reclassify non-federal reimbursable expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 129	\$ 129	To reclassify non-federal reimbursable expenses
		\$ 34,468	\$ 34,468	To match audited COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 778,697	\$ 187,713	\$ 966,410	To remove 2009 salaries and reclassify facility based employees
1. Salaries (G) Community Employment	\$ 88,034	\$ (88,034)	\$ -	To remove 2009 salaries and community employment employees
1. Salaries (H) Unasn Adult Program	\$ 26,783	\$ (1,198)	\$ 25,585	To remove 2009 salaries
2. Employee Benefits (E) Facility Based Services	\$ 364,208	\$ 124,115	\$ 488,323	To reconcile benefits and reclassify facility based employees
2. Employee Benefits (G) Community Employment	\$ 45,585	\$ (45,585)	\$ -	To reconcile benefits and reclassify community employment employees
2. Employee Benefits (H) Unasn Adult Program	\$ 4,256	\$ 8,672	\$ 12,928	To reconcile benefits
3. Service Contracts (E) Facility Based Services	\$ 4,750	\$ (1,750)	\$ 3,000	To reclassify special olympic expenses
3. Service Contracts (H) Unasn Adult Program	\$ 18,707	\$ 80,000	\$ 98,707	To reclassify operating lease payments
		\$ (15,000)	\$ 83,707	To reclassify non-federal reimbursable expenses
4. Other Expenses (E) Facility Based Services	\$ 27,860	\$ (4,539)	\$ 79,168	To reclassify non-federal reimbursable expenses related to CE portion of adult svcs bldg
		\$ (2,111)	\$ 77,057	To reclassify building service expenses
		\$ (175)	\$ 75,882	To reclassify psych expenses
		\$ 1,438	\$ 77,320	To reclassify facility based expenses
4. Other Expenses (G) Community Employment	\$ 2,580	\$ 308	\$ 27,320	To reclassify facility based expenses
		\$ (1,438)	\$ 25,882	To reclassify facility based expenses
		\$ (834)	\$ 25,048	To reclassify community employment expenses to non-federal
4. Other Expenses (H) Unasn Adult Program	\$ 35,031	\$ (308)	\$ -	To reclassify facility based expenses
		\$ 2,156	\$ 37,194	To correct audited cell total
		\$ (14,774)	\$ 22,420	To reclassify supported living expenses
		\$ (19,443)	\$ 2,977	To reclassify MUI investigation expenses
		\$ (850)	\$ 2,127	To reclassify COG expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (700)	\$ 1,420	To reclassify psych expenses
		\$ 15,000	\$ 2,927	To reclassify non-federal reimbursable expenses
		\$ 93,225	\$ 36,152	To reclassify community employment employees to non-federal
		\$ 834	\$ 36,986	To reclassify community employment expenses to non-federal
		\$ 4,539	\$ 113,598	To reclassify non-federal reimbursable expenses related to CE portion of adult svcs bldg
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ 50,000	\$ 32,046	\$ 82,046	To record transfers out
Plus: Purchases Greater Than \$5,000	\$ 144,457	\$ 6,500	\$ 150,957	To reclassify capital asset acquisition
		\$ 6,019	\$ 156,976	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COC	\$ -	\$ 2,206	\$ 2,206	To reclassify COG expenses
		\$ 850	\$ 3,056	To reclassify COG expenses
		\$ 40,407	\$ 43,463	To reclassify COG expenses
Less: Capital Costs	\$ -	\$ (99,153)	\$ (99,153)	To reconcile off depreciation
		\$ (4,142)	\$ (103,295)	To reconcile off depreciation
Less: County Auditor/Treasurer Fees	\$ -	\$ (35,597)	\$ (35,597)	To reconcile off county auditor and treasurer fees
Total from 12/31 County Auditor's Report	\$ 6,529,709	\$ (99,723)	\$ 6,429,986	To correct County Auditor total

Appendix B
Ashland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	1,029	(439)	590	To match audited 2009 square footage
1. Building Services (C) Child	1,029	(439)	590	To match audited 2009 square footage
2. Dietary Services (B) Adult	1,970	(383)	1,587	To match audited 2009 square footage
2. Dietary Services (C) Child	1,970	(383)	1,587	To match audited 2009 square footage
4. Nursing Services (B) Adult	107	(107)	-	To match audited 2009 square footage
4. Nursing Services (C) Child	107	87	194	To match audited 2009 square footage
5. Speech/Audiology (C) Child	630	(510)	120	To match audited 2009 square footage
7. Occupational Therapy (C) Child	857	(445)	412	To match audited 2009 square footage
8. Physical Therapy (C) Child	630	(217)	413	To match audited 2009 square footage
11. Early Intervention (C) Child	891	(52)		To match audited 2009 square footage
		278	1,117	To allocate direct service square footage
12. Pre-School (C) Child	1,576	36		To match audited 2009 square footage
		151	1,763	To allocate direct service square footage
13. School Age (C) Child	6,114	1,997		To match audited 2009 square footage
		180	8,291	To allocate direct service square footage
14. Facility Based Services (B) Adult	8,815	1,205	10,020	To match audited 2009 square footage
16. Supported Emp. -Comm Emp. (B) Adult	461	(461)	-	To match audited 2009 square footage
19. Community Residential (D) General	-	215	215	To match audited 2009 square footage
21. Service And Support Admin (D) General	856	(640)	216	To match audited 2009 square footage
23. Administration (D) General	701	188	889	To match audited 2009 square footage
24. Transportation (D) General	2,256	116	2,372	To match audited 2009 square footage
25. Non-Reimbursable (B) Adult	-	115	115	To match audited 2009 square footage
25. Non-Reimbursable (C) Child	4,138	1,094	5,232	To match audited 2009 square footage
Schedule B-1, Section B				
3. Typical Hours Of Service (A) Facility Based Services	6	(0.25)	5.75	To correct typical hours of service
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	1,495	1,074	2,569	To correct one way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 150		To record school age parent reimbursement costs
		\$ 295	\$ 445	To record school age parent reimbursement costs
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 829	\$ 1,396	\$ 2,225	To correct depreciation
3. Buildings/Improve (A) Early Intervention	\$ 1,701	\$ 189	\$ 1,890	To correct depreciation
3. Buildings/Improve (E) Facility Based Services	\$ 1,680	\$ 1,074	\$ 2,754	To correct depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 17,175	\$ 14,971	\$ 32,146	To correct depreciation
5. Movable Equipment (C) School Age	\$ 2,635	\$ 2,163	\$ 4,798	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 1,100	\$ 1,100	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 41,061	\$ 16,470	\$ 57,531	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 2,827	\$ 2,745	\$ 5,572	To correct depreciation
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 17	\$ 17	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 83	\$ 83	To match audited COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 111,677	\$ (650)	\$ 111,027	To reduce benefits to match the actual amount of benefits expended in 2011
4. Other Expenses (O) Non-Federal Reimbursable	\$ 81,634	\$ (81,079)		To reclassify County Auditor and Treasurer Fees
		\$ 450	\$ 1,005	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 70,314	\$ (450)	\$ 69,864	To reclassify expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,043	\$ 1,043	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 5,218	\$ 5,218	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 36,384	\$ 81,079		To reclassify County Auditor and Treasurer Fees
		\$ 37,262	\$ 154,725	To reclassify admin fees
Worksheet 5				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 112,247	\$ (107,122)	\$ 5,125	To reclassify fees paid to COG
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 62,839	\$ 62,839	To match audited COG workbook
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 44,332	\$ 44,332	To reclassify J. Scott salary
1. Salaries (E) Facility Based Services	\$ -	\$ 37,572	\$ 37,572	To reclassify V. Adams salary
1. Salaries (X) Gen Expense All Prgm.	\$ 87,049	\$ (44,332)		To reclassify J. Scott salary
		\$ (37,572)	\$ 5,145	To reclassify V. Adams salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 18,192	\$ 18,192	To reclassify J. Scott benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 15,418	\$ 15,418	To reclassify V. Adams benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 35,722	\$ (18,192)		To reclassify J. Scott benefits
		\$ (15,418)	\$ 2,112	To reclassify V. Adams benefits
3. Service Contracts (L) Community Residential	\$ 10,756	\$ (10,756)	\$ -	To reclassify fees paid to COG
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ 46,609	\$ 23,436	\$ 70,045	To reclassify speech therapy expenses
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ 176,800	\$ (23,436)	\$ 153,364	To reclassify speech therapy expenses
Worksheet 8				
3. Service Contracts (C) School Age	\$ 295	\$ 150	\$ 445	To include CB reimbursement to families for transportation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 522	\$ (150)	\$ 372	To include CB reimbursement to families for transportation

Appendix B
Ashland County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 12,557	\$ 12,557	To match audited COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 986,360	\$ 38,068	\$ 1,024,428	To reclassify facility based expenses
1. Salaries (G) Community Employment	\$ 80,995	\$ (42,927)		To reclassify community employment salaries to non-federal reimbursable
		\$ (38,068)	\$ -	To reclassify facility based expenses
2. Employee Benefits (E) Facility Based Services	\$ 404,770	\$ 15,622	\$ 420,392	To reclassify facility based expenses
2. Employee Benefits (G) Community Employment	\$ 33,238	\$ (17,616)		To reclassify community employment benefits to non-federal reimbursable
		\$ (15,622)	\$ -	To reclassify facility based expenses
4. Other Expenses (E) Facility Based Services	\$ 111,303	\$ (100,000)		To reclassify operating lease expenses
		\$ 451		To reclassify facility based expenses
		\$ 298		To reclassify facility based expenses
		\$ 4,782	\$ 16,834	To reclassify direct expenses
4. Other Expenses (G) Community Employment	\$ 1,258	\$ (298)		To reclassify facility based expenses
		\$ (509)		To reclassify community employment expenses to non-federal reimbursable
		\$ (451)	\$ -	To reclassify facility based expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 100,000		To reclassify operating lease expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ (7,018)	\$ 92,982	To reclassify non-federal reimbursable expenses related to CE portion of adult svcs bldg
		\$ 509		To reclassify community employment expenses to non-federal reimbursable
		\$ 42,927		To reclassify community employment salaries to non-federal reimbursable
		\$ 17,616		To reclassify community employment benefits to non-federal reimbursable
		\$ 7,018	\$ 68,070	To reclassify non-federal reimbursable expenses related to CE portion of adult svcs bldg
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 119,474	\$ (4,782)	\$ 114,692	To reclassify direct expense
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 107,122		To reclassify fees paid to COG
		\$ 10,756	\$ 117,878	To reclassify fees paid to COG
Plus: Miscellaneous Not Allowed Expenses	\$ 406,951	\$ (37,262)	\$ 369,689	To reclassify administrative fees
Less: Capital Costs	\$ (70,422)	\$ (40,108)	\$ (110,530)	To reconcile off depreciation



Dave Yost • Auditor of State

ASHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ASHLAND 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
FEBRUARY 4, 2014