



Dave Yost • Auditor of State

JEFFERSON 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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Jefferson 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 identified changes in usage and we reported these variances in Appendix A (2010) and Appendix B (2011).

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. Based upon information obtained from the County Board, we found programs which did not have reported square footage. We obtained information from the County Board on the use of space and the allocation of square footage for the unreported programs and we reported these variances in Appendix A (2010) and Appendix B (2011). We also performed additional 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*.

We did not perform this procedure as there were no significant changes in the building structures or floor plans and the total square footage reported in the final 2009 Cost Report through 2010 and 2011.

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*.

We compared square footage for each room on the JeffCo Workshop building's floor plan to the County Board's summary for each year.

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

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

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

We found no variances exceeding 10 percent.

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 found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7-A to 7-H which result in unassigned program or general expenses-all program costs.

We determined that the number of meals for worksheets 4 and the number of individuals served for worksheet 7B were needed for facility based services for 2010, and the number of individuals served for worksheet 7-F were needed for facility based services and county board operated intermediate care facility in 2011 as costs were reported in general expenses-all program for 2010 and 2011 and were not being assigned to these programs. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2010) and Appendix B (2011).

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 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.

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

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

We compared the County Board's individuals served report for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

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, and Enclave 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 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 exceeding three individuals.

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 Guides.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide. We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity 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 no variances in 2008.

We found the following variances in days on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2009, 2010 and 2011:

- In 2009, reduce 1,706 facility based days of attendance from Acuity level A;
 - In 2010, for facility based services, add 622 days to Acuity level A; add 348 days to Acuity level B; reduce 25 days from Acuity level C; and, for enclave services, reduce 575 days from Acuity level A; and
 - In 2011, for facility based services, add 286 days to Acuity level A; add 321 days to Acuity level B; add 25 days to Acuity level C; and, for enclave services, reduce 594 days from Acuity level A.
2. We also compared two individuals from each acuity level on the County Board's Attendance Acuity reports to the Acuity Assessment Instrument for each individual for 2008 and 2009, 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 Services*.

We compared the number of one-way trips from the County Board's Services Provided Detail Transportation report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's transportation reports for accuracy.

The County Board was not able to provide the total number of one-way trips for the enclave program. Therefore, enclave trips were estimated by multiplying the enclave days of attendance by two and subsequently verified by reviewing enclave attendance sheets.

We reported these variances in Appendix A (2010) and Appendix B (2011).

Recommendation:

We recommend the County Board maintain records as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "Transportation records indicating trips to and from the County Board programs must be maintained for each person transported and must be maintained by each County Board."

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 October 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3*.

We did not perform this procedure as the County Board did not report the cost of bus tokens/cabs on *Schedule B-3* of the Cost report for 2010 or 2011. However, we did review the County Board's detailed expenditure reports for any of these costs not identified by the County Board. We found no unreported cost of bus tokens/cabs.

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 Quarterly SSA 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 as reported in Appendix A (2010). We found no differences or computational errors 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 Receivable Billing Reimbursable Detail By Consumer, Service, and Date 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 exceeded 10 percent of our Other SSA Allowable services sample and we reported these differences in Appendix A (2010) and Appendix B (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 60 Unallowable SSA service units for both 2010 and 2011 from the Services Provided Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 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 units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that, in 2010, an SSA retired and was not immediately replaced resulting in a decrease in TCM units. In 2011, there was an increase in waiver eligibility that led to a decrease in Other Allowable units and an increase in TCM units. Based on these explanations, 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 did not perform this procedure because the County Board did not maintain case note documentation for non-individual specific activities.

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 Revenue Summary Report for the Permanent Improvement Fund (019), the Preschool Grant Fund (058), the Title VI-B Fund (059), the Unrestricted Fund (120), the Lunch Fund (121), the Family Resources Fund (125), the Supportive Living Fund (126), and the Residential Facility Waiver (RFW) Fund (127) 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's 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 State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

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

4. We compared revenue entries on *Schedule C Income Report* to the Mid East Ohio Regional Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

5. We reviewed the County Auditor's 2010 and 2011 Board of DD Detailed Revenue Reports 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 \$29,040 in 2010 and \$47,995 in 2011;
- Preschool Disability Grant revenues in the amount of \$11,510 in 2010 and \$7,284 in 2011;
- Title VI-B revenues in the amount of \$89,977 in 2010 and \$54,710 in 2011;
- School Lunch Program revenues in the amount of \$26,980 in 2010 and \$32,154 in 2011;
- Title XX revenues in the amount of \$30,975 in 2010 and \$44,430 in 2011; and
- Residential Facility Waiver Grant revenues in the amount of \$112,021 in 2010 and \$112,021 in 2011.

We also noted Ohio Rehabilitation Services Commission (Pathways/Transition to Work Grants) revenues in the amount of \$79,474 in 2010 and \$87,531 in 2011; however, corresponding expenses were offset on *Schedule A1, Adult Program Worksheet* as reported in Appendix A (2010) and Appendix B (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

Due to errors identified in the original sample for 2011, we selected an additional 120 claims from 2011 MBS data for review.

Recoverable Finding – 2010

Finding \$52.55

We determined the County Board was over reimbursed for 48 units of Supportive Employment – Enclave – 15 minute unit (ANF) services in which the County Board could not provide supporting documentation and for 30 units of Vocational Habilitation - 15 minute unit (FVF) services in which the County Board incorrectly billed the 15 minute unit rate instead of the daily rate.

Service Code	Units	Review Results	Total Finding
ANF	48	Lack of supporting documentation	\$46.95
FVF	30	Billed 15-minute units instead of daily rate	\$5.60
		TOTAL	\$52.55

Recoverable Finding – 2011

Finding \$6,932.11

We determined the County Board was over reimbursed for units of Adult Day Support – 15 minute unit (ADF and FDF), Vocational Habilitation – 15 minute unit (AVF and FVF), Adult Day Support Vocational Habilitation Combination - 15 minute unit (AXF and FXF) services in which the County Board had an error in their billing system and over-billed all units on July 6, 7, 8, and 15, 2011.

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).

Service Code	Units	Review Results	Total Finding
ADF	1,510	Billed units in error	\$2,426.09
AVF	1,349	Billed units in error	\$1,408.67
AXF	262	Billed units in error	\$290.15
FDF	708	Billed units in error	\$815.65
FVF	2,012	Billed units in error	\$1,921.96
FXF	72	Billed units in error	\$69.60
		TOTAL	\$6,932.11

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

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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

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

Because reimbursements exceeded the amount reported by two percent in 2010 we obtained the County Board's explanation. The variance was due to the County Board not receiving reimbursement for these services in either year under review but reported costs on *Schedule A, Summary of Service Costs - By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services in 2010. We reported the differences in Appendix A (2010). We found no differences exceeding two percent in 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 Appropriation Report balances for the Permanent Improvement Fund (019), the Preschool Grant Fund (058), the Title VI-B Fund (059), the Unrestricted Fund (120), the Lunch Fund (121), the Family Resources Fund (125), the Supportive Living Fund (126), and the Residential Facility Waiver (RFW) Fund (127).

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 within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's 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 expense entries on worksheets 2 through 10 to the County Board's Detailed Expense Reports.

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

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

We found differences 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 Detailed Expense Reports for service contracts and other expenses in the following columns and worksheets: column X-General 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 as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's Detailed Expense 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 Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 40 disbursements from 2010 and 2011 and an additional three vouchers from 2010 and eight vouchers from 2011, due to the lack of detail from the County Board's Detailed Expense Reports, which were classified as service contracts and other expenses on worksheets 2 through 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 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 no differences.

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 Schedules.

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

4. We scanned the County Board's Depreciation Schedules 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 reported differences for assets that were not properly capitalized in Appendix A (2010) and Appendix B (2011).

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet 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 no differences.

6. We haphazardly selected six 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.

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

Recommendation:

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

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 the Unrestricted Fund (120).

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Appropriation Report.

The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's Payroll Reports.

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

3. We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's State Expenses Detailed Reports 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.

While the misclassification errors in Procedure 3 above did exceed 10 percent of the sample size, all of the errors were related to *Worksheet 2A – Program Supervision*. We scanned the County Board's payroll reports and compared the County Board's organizational chart to entries on *Worksheet 2A* in 2010 and 2011.

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

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 versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC RMTS Summary reports to the County Board's payroll records.

We found no variance exceeding one percent in 2010. We found a variance exceeding one percent in 2011 and, accordingly, DODD adjusted the Individual MAC Costs by Code Report to correct the misstatements identified.

2. We compared the original Individual MAC Costs by Code and MAC RMTS Summary Report for 2010 and the revised MAC RMTS Summary Report for 2011 to Worksheet 6, columns (I) and (O).

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

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

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

4. We selected 12 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 and 11 RMTS observed moments from the third quarter of 2011 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 and 2011.

We found one RMTS observed moment for Activity Code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services, one RMTS observed moment for Activity Code 13-Medicaid Related Provider Relations and one RMTS observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2010.

In 2011, we found one RMTS observed moment for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services and two RMTS observed moments for Activity 18-General Administration that lacked supporting documentation.

We reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

Recommendation:

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

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

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

This report is intended solely for the use of the managements of the County Board, DODD, the 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

April 2, 2014

cc: Mike Mehailik, Superintendent, Jefferson County Board of Developmental Disabilities
Michael Zinno, Business Manager, Jefferson County Board of Developmental Disabilities
Dr. Charles Joyce, Board President, Jefferson County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 42,093	\$ (42,093)	\$ -	To reclassify community residential expenses
22. Respite (L) Community Residential	\$ 15,868	\$ (15,868)	\$ -	To reclassify community residential expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 15,978	\$ (15,978)	\$ -	To reclassify community residential expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	364	364	To reclassify dietary square footage
2. Dietary Services (C) Child	2,801	(364)	2,437	To reclassify dietary square footage
5. Speech/Audiology (C) Child	702	(293)	409	To correct for change in usage
8. Physical Therapy (B) Adult	-	105	105	To correct for change in usage
8. Physical Therapy (C) Child	351	(105)	246	To reclassify PT square footage
11. Early Intervention (C) Child	915	40	875	To correct for change in usage
		(381)	494	To correct for change in usage
		38	612	To reclassify program supervision square footage
12. Pre-School (C) Child	2,106	32	2,138	To reclassify program supervision square footage
13. School Age (C) Child	11,304	293	11,597	To correct for change in usage
		62	11,659	To reclassify program supervision square footage
14. Facility Based Services (B) Adult	21,705	(14)	21,691	To reclassify enclave square footage
		413	22,104	To reclassify program supervision square footage
		641	22,745	To reclassify program supervision square footage
15. Supported Emp. -Enclave (B) Adult	-	14	-14	To reclassify enclave square footage
		41	55	To reclassify program supervision square footage
16. Supported Emp. -Comm Emp. (B) Adult	328	47	375	To reclassify program supervision square footage
17. Medicaid Administration (A) MAC	-	138	138	To reclassify MAC square footage
		77	215	To reclassify MAC square footage
21. Service And Support Admin (D) General	2,060	(138)	1,922	To reclassify MAC square footage
22. Program Supervision (B) Adult	1,341	(500)	841	To reclassify program supervision square footage
		(641)	200	To reclassify program supervision square footage
		(200)	-	To reclassify program supervision square footage
22. Program Supervision (C) Child	132	(132)	-	To reclassify MAC square footage
23. Administration (D) General	1,612	(77)	1,535	To reclassify MAC square footage
		(40)	1,495	To correct for change in usage
		200	1,695	To reclassify program supervision square footage

Appendix A (page 2)
Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	184	9	193	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	13	6	19	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	36	(14)	22	To correct number of individuals served
2. Days Of Attendance (A) Facility Based Services	29,387	945	30,332	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. - Enclave	3,016	(575)	2,441	To correct enclave days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To record typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	1,061	1,061	To record 15-minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	639	921	1,560	To correct number of trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	9,418	(2,197)	7,221	To correct number of trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	348	3,854 (168)	4,034	To record enclave trips To correct number of trips
9. County Board - OPP IFC/MR (G) One Way Trips- Fourth Quarter	1,798	1,055	2,853	To correct number of trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,991	604	3,595	To agree to compiled amounts
2. Other SSA Allowable Units (D) 4th Quarter	1,676	(604)		To agree to compiled amounts
		(6)	1,066	To reclassify unallowable SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,660	6	1,666	To reclassify unallowable SSA units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 48,855	\$ (16,751)	\$ 32,104	To agree to compiled amounts
3. Buildings/Improve (E) Facility Based Services	\$ 40,652	\$ (9,736)	\$ 30,916	To agree to compiled amounts
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 5,389	\$ 1,800		To agree to compiled amounts
		\$ (348)		To remove depreciation on fully depreciated asset
		\$ (297)	\$ 6,544	To remove depreciation on fully depreciated asset

Appendix A (page 3)
Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (cont.)				
5. Movable Equipment (D) Unasgn Children Programs	\$ 11,055	\$ (552)	\$ 10,503	To agree to compiled amounts
5. Movable Equipment (E) Facility Based Services	\$ 4,042	\$ (89)	\$ 3,953	To agree to compiled amounts
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 7,682	\$ 2,043	\$ 9,725	To agree to compiled amounts
5. Movable Equipment (U) Transportation	\$ 38,802	\$ 18,856		To agree to compiled amounts
		\$ (1,701)		To remove depreciation on fully depreciated asset
		\$ (1,701)		To remove depreciation on fully depreciated asset
		\$ (800)	\$ 53,456	To record gain on sale of assets
5. Movable Equipment (V) Admin	\$ 4,275	\$ (16)	\$ 4,259	To agree to compiled amounts
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 76	\$ 76	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 12	\$ 12	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 49,306	\$ 84,039	\$ 133,345	To reclassify 1st level supervisors
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 27,797	\$ 34,910	\$ 62,707	To reclassify 1st level supervisors
4. Other Expenses (O) Non-Federal Reimbursable	\$ 46,061	\$ (41,901)	\$ 4,160	To reclassify RSC match payments
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,640	\$ 4,640	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 765	\$ 765	To agree to audited COG amounts
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 46,503	\$ (46,503)	\$ -	To reclassify 1st level supervisors
1. Salaries (E) Facility Based Services	\$ 218,632	\$ (218,632)	\$ -	To reclassify 1st level supervisors
1. Salaries (K) Co. Operated ICF/MR	\$ 174,463	\$ (84,039)		To reclassify 1st level supervisors
		\$ (30,590)	\$ 59,834	To reclassify 1st level supervisors
1. Salaries (M) Family Support Services	\$ 7,254	\$ (7,254)	\$ -	To reclassify 1st level supervisors
1. Salaries (N) Service & Support Admin	\$ 16,777	\$ (16,777)	\$ -	To reclassify 1st level supervisors
1. Salaries (O) Non-Federal Reimbursable	\$ 72,864	\$ (16,891)		To reclassify 1st level supervisors
		\$ (46,661)		To reclassify RSC employee salaries
		\$ (9,312)	\$ -	To reclassify 1st level supervisors
1. Salaries (U) Transportation	\$ 46,140	\$ (46,140)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 26,216	\$ (26,216)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (E) Facility Based Services	\$ 123,256	\$ (123,256)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 77,753	\$ (34,910)		To reclassify 1st level supervisors
		\$ (13,633)	\$ 29,210	To reclassify 1st level supervisors
2. Employee Benefits (M) Family Support Services	\$ 4,090	\$ (4,090)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 9,458	\$ (9,458)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 41,077	\$ (9,522)		To reclassify 1st level supervisors
		\$ (26,305)		To reclassify RSC employee benefits
		\$ (5,250)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (U) Transportation	\$ 26,012	\$ (26,012)	\$ -	To reclassify 1st level supervisors

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Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (cont)				
3. Service Contracts (D) Unasgn Children Program	\$ 4,750	\$ (4,750)	\$ -	To reclassify direct service expenses
3. Service Contracts (E) Facility Based Services	\$ 2,596	\$ (2,596)	\$ -	To reclassify direct service expenses
3. Service Contracts (N) Service & Support Admin	\$ 30,611	\$ (19,425)		To reclassify fees paid to COG
		\$ (11,186)	\$ -	To reclassify direct service expenses
3. Service Contracts (U) Transportation	\$ 1,027	\$ (1,027)	\$ -	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 240	\$ (240)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 5,295	\$ (5,295)	\$ -	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 26,251	\$ (26,251)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 2,884	\$ (2,884)	\$ -	To reclassify direct service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 705	\$ (211)		To reclassify RSC expense
		\$ (494)	\$ -	To reclassify RSC expenses
4. Other Expenses (U) Transportation	\$ 687	\$ (687)	\$ -	To reclassify direct service expenses
Worksheet 3				
3. Service Contracts (N) Service & Support Admin	\$ 446	\$ (446)	\$ -	To reclassify direct service expense
4. Other Expenses (D) Unasgn Children Program	\$ 49,312	\$ (1,455)	\$ 47,857	To reclassify direct service expense
4. Other Expenses (N) Service & Support Admin	\$ 7,086	\$ (2,910)		To reclassify SSA expense
		\$ (64)	\$ 4,112	To reclassify SSA expense
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 121	\$ 121	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20	\$ 20	To agree to audited COG amounts
Worksheet 4				
14. No. of Individual Meals Served (B) Pre-School	40	(10)	30	To correct meals served
14. No. of Individual Meals Served (C) School Age	60	(3)	57	To correct meals served
14. No. of Individual Meals Served (E) Facility Based Services	-	13	13	To add meals served
Worksheet 5				
1. Salaries (B) Pre-School	\$ 134,669	\$ (800)	\$ 133,869	To agree to compiled amounts
1. Salaries (D) Unasgn Children Program	\$ 40,351	\$ 46,503	\$ 86,854	To reclassify 1st level supervisors
1. Salaries (K) Co. Board Operated ICF/MR	\$ 1,030,426	\$ (539)		To agree to compiled amounts
		\$ 30,590	\$ 1,060,477	To reclassify 1st level supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 7,254	\$ 7,254	To reclassify 1st level supervisors
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 9,312	\$ 9,312	To reclassify 1st level supervisors

Appendix A (page 5)
Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (cont.)				
2. Employee Benefits (A) Early Intervention				To correct benefit allocation
	\$ 24,519	\$ 7	\$ 24,526	
2. Employee Benefits (B) Pre-School	\$ 75,921	\$ (429)	\$ 75,492	To correct benefit allocation
2. Employee Benefits (C) School Age	\$ 380,209	\$ 109	\$ 380,318	To correct benefit allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 22,748	\$ 26,216		To reclassify 1st level supervisors
		\$ 7	\$ 48,971	To correct benefit allocation
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 459,232	\$ 13,633		To reclassify 1st level supervisors
		\$ (58)	\$ 472,807	To correct benefit allocation
2. Employee Benefits (M) Family Support Services	\$ -	\$ 4,090	\$ 4,090	To reclassify 1st level supervisors
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,250	\$ 5,250	To reclassify 1st level supervisors
3. Service Contracts (D) Unasgn Children Program	\$ 29,772	\$ 4,750	\$ 34,522	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 3,145	\$ 240	\$ 3,385	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 24,646	\$ 1,455		To reclassify direct service expense
		\$ (657)		To reclassify non-federal reimbursable expenses
		\$ 5,295	\$ 30,739	To reclassify direct service expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 99,920	\$ (918)	\$ 99,002	To reclassify physician expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 42,093		To reclassify community residential expenses
		\$ 15,868		To reclassify community residential expenses
		\$ 15,978	\$ 73,939	To reclassify community residential expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 657		To reclassify non-federal reimbursable expenses
		\$ 705	\$ 1,362	To reclassify direct service expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,665	\$ 3,665	To agree to audited COG amounts
Worksheet 7-A				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 7,629	\$ 918	\$ 8,547	To reclassify physician expenses
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 68,995	\$ (125)	\$ 68,870	To agree to compiled amounts
13. No. of Individual Served (E) Facility Based Services	-	193	193	To add individuals served
Worksheet 7C				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 3,496	\$ (940)		To reclassify occupational therapy expenses
		\$ 252	\$ 2,808	To reclassify speech expenses
Worksheet 7D				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 5,052	\$ (252)	\$ 4,800	To reclassify speech expenses

Appendix A (page 6)
Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7E				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 10,340	\$ 940	\$ 11,280	To reclassify occupational therapy expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 265,218	\$ 46,140	\$ 311,358	To reclassify 1st level supervisors
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 149,519	\$ 26,012	\$ 175,531	To reclassify 1st level supervisors
3. Service Contracts (X) Gen Expense All Prgm.	\$ 33,198	\$ 1,027	\$ 34,225	To reclassify direct service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 214,187	\$ 687	\$ 214,874	To reclassify direct service expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 414,274	\$ 16,891		To reclassify 1st level supervisors
		\$ 16,777	\$ 447,942	To reclassify 1st level supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 233,552	\$ 9,522		To reclassify 1st level supervisors
		\$ 9,458	\$ 252,532	To reclassify 1st level supervisors
3. Service Contracts (N) Service & Support Admin. Costs	\$ 1,321	\$ 446		To reclassify SSA expense
		\$ 11,186	\$ 12,953	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 18,429	\$ 2,910		To reclassify SSA expense
		\$ 64		To reclassify SSA expense
		\$ 2,884	\$ 24,287	To reclassify direct service expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 22,228	\$ 22,228	To agree to audited COG amounts
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 736,370	\$ 218,632	\$ 955,002	To reclassify 1st level supervisors
1. Salaries (G) Community Employment	\$ 61,518	\$ 46,661	\$ 108,179	To reclassify RSC employee salaries
2. Employee Benefits (E) Facility Based Services	\$ 415,137	\$ 123,256		To reclassify 1st level supervisors
		\$ 119	\$ 538,512	To correct benefit allocation
2. Employee Benefits (F) Enclave	\$ 22,810	\$ 7	\$ 22,817	To correct benefit allocation
2. Employee Benefits (G) Community Employment	\$ 34,681	\$ 10		To correct benefit allocation
		\$ 26,305	\$ 60,996	To reclassify RSC employee benefits
3. Service Contracts (E) Facility Based Services	\$ 939	\$ 2,596	\$ 3,535	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 13,148	\$ (349)		To reclassify non-federal reimbursable expenses
		\$ 26,251	\$ 39,050	To reclassify direct service expenses
4. Other Expenses (G) Community Employment	\$ 1,058	\$ 211		To reclassify RSC expense
		\$ 494	\$ 1,763	To reclassify RSC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 349	\$ 349	To reclassify non-federal reimbursable expenses

Appendix A (page 7)
Jefferson County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 46,661		To offset RSC expenses
		\$ 26,305		To offset RSC expenses
		\$ 211		To offset RSC expenses
		\$ 494	\$ 73,671	To offset RSC expenses
Reconciliation to County Auditor Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 19,425	\$ 19,425	To reclassify fees paid to COG
Plus: RSC Match	\$ -	\$ 41,901	\$ 41,901	To reclassify RSC match payments
Less: Capital Costs	\$ (179,989)	\$ 8,493		To reconcile off depreciation expenses
		\$ 800	\$ (170,696)	To reconcile off depreciation expense
Total from 12/31 County Auditor's Report	\$ 9,657,817	\$ 14	\$ 9,657,831	To agree to County Auditor totals
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 9,873	\$ 9,873	To record ancillary costs

Appendix B
Jefferson County Board of Developmental Disabilities
2011 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	\$ -	\$ 2,061		To reclassify room and board expenses
		\$ 23,272	\$ 25,333	To reclassify room and board expenses
Schedule B-1, Section A				
2. Dietary Services (B) Adult	-	364	364	To reclassify dietary square footage
2. Dietary Services (C) Child	2,801	(364)	2,437	To reclassify dietary square footage
5. Speech/Audiology (C) Child	702	(702)	-	To correct for change in usage
		915	915	To correct for change in usage
8. Physical Therapy (B) Adult	-	70	70	To reclassify PT square footage
8. Physical Therapy (C) Child	351	(70)	281	To reclassify PT square footage
11. Early Intervention (C) Child	915	96		To correct for change in usage
		(915)		To correct for change in usage
		44	140	To reclassify program supervision square footage
12. Pre-School (C) Child		29	2,135	To reclassify program supervision square footage
13. School Age (C) Child	2,106	702		To correct for change in usage
		59	12,065	To reclassify program supervision square footage
14. Facility Based Services (B) Adult	21,705	(13)		To reclassify enclave square footage
		641		To reclassify program supervision square footage
		410	22,743	To reclassify program supervision square footage
15. Supported Emp. -Enclave (B) Adult	-	13		To reclassify enclave square footage
		40	53	To reclassify program supervision square footage
16. Supported Emp. -Comm Emp. (B) Adult	328	50	378	To reclassify program supervision square footage
17. Medicaid Administration (A) MAC	-	138		To reclassify MAC square footage
		77	215	To reclassify MAC square footage
21. Service And Support Admin (D) General		(138)	1,922	To reclassify MAC square footage
22. Program Supervision (B) Adult	2,060	(138)		To reclassify program supervision square footage
	1,341	(641)		To reclassify program supervision square footage
		(200)		To reclassify program supervision square footage
		(500)	-	To reclassify program supervision square footage
22. Program Supervision (C) Child		(132)	-	To reclassify program supervision square footage
	132	(132)		To reclassify program supervision square footage
23. Administration (D) General	1,612	(96)		To correct for change in usage
		(77)		To reclassify MAC square footage
		200	1,639	To reclassify program supervision square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	184	(4)	180	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	13	4	17	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	37	(15)	22	To correct number of individuals served

Appendix B (page 2)
Jefferson County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B (cont.)				
2. Days Of Attendance (A) Facility Based Services	30,659	632	31,291	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	3,120	(594)	2,526	To correct enclave days of attendance
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	892	892	To record 15-minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	634	456	1,090	To correct number of trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,947	(1,122)	7,825	To correct number of trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	378	3,354	3,952	To record enclave trips
		220	3,952	To correct number of trips
9. County Board - OPP IFC/MR (G) One Way Trips- Fourth Quarter	1,924	269	2,193	To correct number of trips
Worksheet 1				
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 7,015	\$ (174)		To remove depreciation on fully depreciated asset
		\$ (297)	\$ 6,544	To remove depreciation on fully depreciated asset
5. Movable Equipment (H) Unasgn Adult Programs	\$ 3,436	\$ (518)	\$ 2,918	To remove depreciation on fully depreciated asset
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 8,094	\$ (1,631)	\$ 6,463	To remove depreciation on fully depreciated asset
5. Movable Equipment (U) Transportation	\$ 52,756	\$ (16,393)		To remove depreciation on fully depreciated asset
		\$ (15,749)		To remove depreciation on fully depreciated asset
		\$ (825)		To remove depreciation on fully depreciated asset
		\$ (675)	\$ 19,114	To remove depreciation on fully depreciated asset
5. Movable Equipment (V) Admin	\$ 5,336	\$ (679)	\$ 4,657	To remove depreciation on fully depreciated asset
8. COG Expenses (O) Non-Federal Reimbursable	\$ 85	\$ (64)	\$ 21	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 92,850		To reclassify 1st level supervisors
		\$ (2,398)		To agree to compiled amounts
		\$ 2,754		To reclassify MAC
		\$ 2,101	\$ 95,307	To reclassify MAC
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 80,370	\$ 41,505		To reclassify 1st level supervisors
		\$ 312	\$ 122,187	To correct benefit allocation
3. Service Contracts (X) Gen Expense All Prgm	\$ 62,637	\$ (5,000)	\$ 57,637	To reclassify direct service expense
5. COG Expense (O) Non-Federal Reimbursable	\$ 989	\$ (163)	\$ 826	To agree to audited COG amounts

Appendix B (page 3)
Jefferson County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 75,185	\$ (75,185)	\$ -	To reclassify 1st level supervisors
1. Salaries (E) Facility Based Services	\$ 226,562	\$ (226,562)	\$ -	To reclassify 1st level supervisors
1. Salaries (K) Co. Operated ICF/MR	\$ 215,704	\$ (92,850)		To reclassify 1st level supervisors
		\$ (32,120)		To reclassify 1st level supervisors
		\$ (15,831)		To reclassify 1st level supervisors
		\$ (12,069)	\$ 62,834	To reclassify MUI investigator
1. Salaries (M) Family Support Services	\$ 7,570	\$ (7,570)	\$ -	To reclassify 1st level supervisors
1. Salaries (O) Non-Federal Reimbursable				To reclassify 1st level supervisors
	\$ 17,483	\$ (17,483)	\$ -	
1. Salaries (U) Transportation	\$ 38,331	\$ (38,331)	\$ -	To reclassify 1st level supervisors
2. Employee Benefits (D) Unasgn Children Program				To reclassify 1st level supervisors
	\$ 38,364	\$ (38,951)		
		\$ 587	\$ -	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services				To reclassify 1st level supervisors
	\$ 115,605	\$ (117,373)		
		\$ 1,768	\$ -	To correct benefit allocation
2. Employee Benefits (K) Co. Operated ICF/MR				To reclassify 1st level supervisors
	\$ 105,516	\$ (41,505)		
		\$ (15,148)		To reclassify 1st level supervisors
		\$ (7,466)		To reclassify 1st level supervisors
		\$ (5,692)		To reclassify MUI investigator
		\$ (3,787)	\$ 31,918	To correct benefit allocation
2. Employee Benefits (M) Family Support Services				To reclassify 1st level supervisors
	\$ 3,863	\$ (3,922)		
		\$ 59	\$ -	To correct benefit allocation
2. Employee Benefits (N) Service & Support Admin				To agree to compiled amounts
	\$ -	\$ (2,532)		
		\$ 1,851		To reclassify 1st level supervisors
		\$ 681	\$ -	To correct benefit allocation
2. Employee Benefits (O) Non-Federal Reimbursable				To reclassify 1st level supervisors
	\$ 8,921	\$ (9,057)		
		\$ 136	\$ -	To correct benefit allocation
2. Employee Benefits (U) Transportation				To reclassify 1st level supervisors
	\$ 19,558	\$ (19,858)		
		\$ 300	\$ -	To correct benefit allocation
3. Service Contracts (D) Unasgn Children Program				To reclassify direct service expenses
	\$ 6,664	\$ (6,664)	\$ -	
3. Service Contracts (H) Unasgn Adult Program				To reclassify direct service expenses
	\$ 3,395	\$ (3,395)	\$ -	
3. Service Contracts (N) Service & Support Admin				To reclassify fees paid to COG
	\$ 21,483	\$ (20,828)		
		\$ (655)	\$ -	To reclassify direct service expenses
3. Service Contracts (U) Transportation				To reclassify direct service expenses
	\$ 5,411	\$ (5,411)	\$ -	
4. Other Expenses (D) Unasgn Children Program				To reclassify direct service expenses
	\$ 1,740	\$ (1,740)	\$ -	
4. Other Expenses (H) Unasgn Adult Program				To reclassify direct service expenses
	\$ 674	\$ (674)	\$ -	
4. Other Expenses (K) Co. Operated ICF/MR				To reclassify psychology expense
	\$ 10,907	\$ (1,440)	\$ 9,467	
4. Other Expenses (N) Service & Support Admin				To reclassify direct service expenses
	\$ 4,527	\$ (4,527)	\$ -	
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 43,400	\$ (274)	\$ 43,126	To agree to compiled amounts
2. Employee Benefits (X) Gen Expense All Prgm.				To correct benefit allocation
	\$ 22,145	\$ 197	\$ 22,342	
3. Service Contracts (N) Service & Support Admin				To reclassify SSA expense
	\$ 10,792	\$ (10,600)	\$ 192	

Appendix B (page 4)
Jefferson County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (cont.)				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,776	\$ (630)	\$ 3,146	To reclassify SSA expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 23	\$ (5)	\$ 18	To agree to audited COG amounts
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,231	\$ 172	\$ 11,403	To correct benefit allocation
Worksheet 5				
1. Salaries (B) Pre-School	\$ 144,158	\$ (1,042)	\$ 143,116	To agree to compiled amounts
1. Salaries (D) Unasgn Children Program	\$ 19,695	\$ 75,185	\$ 94,880	To reclassify 1st level supervisors
1. Salaries (K) Co. Board Operated ICF/MR	\$ 957,096	\$ (750)		To agree to compiled amounts
		\$ 51,446		To reclassify ICF/MR payroll
		\$ 32,120	\$ 1,039,912	To reclassify 1st level supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 7,570	\$ 7,570	To reclassify 1st level supervisors
1. Salaries (O) Non-Federal Reimbursable	\$ 58,830	\$ (49,332)		To reclassify RSC employee salaries
		\$ 12,069	\$ 21,567	To reclassify MUI investigator
2. Employee Benefits (A) Early Intervention	\$ 23,148	\$ 354	\$ 23,502	To correct benefit allocation
2. Employee Benefits (B) Pre-School	\$ 73,558	\$ 585	\$ 74,143	To correct benefit allocation
2. Employee Benefits (C) School Age	\$ 359,665	\$ 5,501	\$ 365,166	To correct benefit allocation
2. Employee Benefits (D) Unasgn Children Program	\$ 10,049	\$ 38,951		To reclassify 1st level supervisors
		\$ 154	\$ 49,154	To correct benefit allocation
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 468,184	\$ 15,148		To reclassify 1st level supervisors
		\$ 7,106	\$ 490,438	To correct benefit allocation
2. Employee Benefits (M) Family Support Services	\$ -	\$ 3,922	\$ 3,922	To reclassify 1st level supervisors
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 30,018	\$ 5,692		To reclassify MUI investigator
		\$ (25,556)		To reclassify RSC employee benefits
		\$ 459	\$ 10,613	To correct benefit allocation
3. Service Contracts (D) Unasgn Children Program	\$ 43,460	\$ 6,664		To reclassify direct service expenses
		\$ 5,000	\$ 55,124	To reclassify direct expense
3. Service Contracts (L) Community Residential	\$ 27,798	\$ 17,445		To reclassify supported living expenses
		\$ (2,061)		To reclassify room and board expenses
		\$ (23,272)	\$ 19,910	To reclassify room and board expenses
3. Service Contracts (M) Family Support Services	\$ 17,445	\$ (17,445)	\$ -	To reclassify supported living expenses
4. Other Expenses (D) Unasgn Children Program	\$ 32,946	\$ (148)		To reclassify non-federal reimbursable expenses
		\$ 1,740		To reclassify direct service expenses
		\$ (11,743)	\$ 22,795	To reclassify ICF expenses
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 81,166	\$ (539)		To reclassify physician expenses
		\$ 11,743	\$ 92,370	To reclassify ICF expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 5,947	\$ 5,947	To reclassify supported living expenses
4. Other Expenses (M) Family Support Services	\$ 31,894	\$ (5,947)	\$ 25,947	To reclassify supported living expenses

Appendix B (page 5)
Jefferson County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (cont.)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,812	\$ 148	\$ 1,960	To reclassify non-federal reimbursable expenses
Worksheet 6				
Salaries (I) Medicaid Admin	\$ 343,980	\$ (20,311)	\$ 323,669	To reclassify MAC
Salaries (O) Non-Federal Reimbursable	\$ 71,345	\$ (4,213)	\$ 67,132	To reclassify MAC
Worksheet 7A				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 1,744			
		\$ 539	\$ 2,283	To reclassify physician expenses
Worksheet 7B				
2. Employee Benefits (D) Unasgn Children Program	\$ 25,316	\$ 387	\$ 25,703	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 32,619	\$ 499	\$ 33,118	To correct benefit allocation
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 74,827	\$ (2,686)	\$ 72,141	To correct benefit allocation
Worksheet 7C				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 50,408	\$ 771	\$ 51,179	To correct benefit allocation
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 2,388	\$ 240	\$ 2,628	To reclassify speech expenses
Worksheet 7D				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 5,040	\$ (240)		To reclassify speech expenses
		\$ 1,440	\$ 6,240	To reclassify psychology expense
Worksheet 7-E				
2. Employee Benefits (D) Unasgn Children Program	\$ 19,260	\$ 295	\$ 19,555	To correct benefit allocation
Worksheet 7-F				
2. Employee Benefits (D) Unasgn Children Program	\$ 21,350	\$ 327	\$ 21,677	To correct benefit allocation
2. Employee Benefits (E) Facility Based Services	\$ 6,887	\$ 105	\$ 6,992	To correct benefit allocation
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 5,942	\$ (213)	\$ 5,729	To correct benefit allocation
13. No. of Individual Served (E) Facility Based Services	-	180	180	To add individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	34	34	To add individuals served
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 262,033	\$ 107		To agree to compiled amounts
		\$ 38,331	\$ 300,471	To reclassify 1st level supervisors
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 11,708	\$ (420)	\$ 11,288	To correct benefit allocation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 133,704	\$ 19,858		To reclassify 1st level supervisors
		\$ 2,101	\$ 155,663	To correct benefit allocation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 43,582	\$ 5,411	\$ 48,993	To reclassify direct service expenses

Appendix B (page 6)
Jefferson County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 387,116	\$ 17,483		To reclassify 1st level supervisors
		\$ 15,831		To reclassify 1st level supervisors
		\$ 578		To reclassify MAC
		\$ 18,481		To reclassify MAC
		\$ 611	\$ 440,100	To reclassify MAC
Worksheet 9 (cont.)				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 225,861	\$ 2,532		To agree to compiled amounts
		\$ 9,057		To reclassify 1st level supervisors
		\$ 7,466		To reclassify 1st level supervisors
		\$ (1,851)		To reclassify 1st level supervisors
		\$ 3,493	\$ 246,558	To correct benefit allocation
3. Service Contracts (N) Service & Support Admin. Costs	\$ 1,074	\$ 630		To reclassify SSA expense
		\$ 10,600		To reclassify SSA expense
		\$ 655	\$ 12,959	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 18,564	\$ 4,527	\$ 23,091	To reclassify direct service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 814,502	\$ 340		To agree to compiled amounts
		\$ (51,446)		To reclassify ICF/MR payroll
		\$ 226,562	\$ 989,958	To reclassify 1st level supervisors
1. Salaries (G) Community Employment	\$ 61,170	\$ 49,332	\$ 110,502	To reclassify RSC employee salaries
2. Employee Benefits (E) Facility Based Services	\$ 415,605	\$ 117,373		To reclassify 1st level supervisors
		\$ (20,120)	\$ 512,858	To correct benefit allocation
2. Employee Benefits (F) Enclave	\$ 26,251	\$ 401	\$ 26,652	To correct benefit allocation
2. Employee Benefits (G) Community Employment	\$ 31,212	\$ 477		To correct benefit allocation
		\$ 25,556	\$ 57,245	To reclassify RSC employee benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 442	\$ 3,995	\$ 4,437	To reclassify direct service expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 11,536	\$ (408)		To reclassify non-federal reimbursable expenses
		\$ 674	\$ 11,802	To reclassify direct service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 408	\$ 408	To reclassify non-federal reimbursable expenses
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 49,332		To offset RSC expenses
		\$ 25,556	\$ 74,888	To offset RSC expenses
Reconciliation to County Auditor Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG				To reclassify fees paid to COG
	\$ -	\$ 20,828	\$ 20,828	
Less: Capital Costs	\$ (161,623)	\$ 36,941	\$ (124,682)	To reconcile depreciation expenses
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 16,777	\$ 16,777	To record ancillary costs

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Dave Yost • Auditor of State

JEFFERSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

JEFFERSON 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
MAY 29, 2014**