



Dave Yost • Auditor of State



**ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Auditors' Report .....	1
Paid Claims - Recoverable Findings – 2011.....	8
Paid Claims - Recoverable Findings – 2012.....	8
Appendix A: Income and Expenditure Report Adjustments – 2011.....	15
Appendix B: Income and Expenditure Report Adjustments – 2012.....	20

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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, 13<sup>th</sup> 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 Allen County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (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 the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. DODD asked 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. DODD also requested that we perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the Administrative Building 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 new, closed or unreported rented space, but we found unreported idle space. We also noted misclassified square footage for rooms occupied by staff responsible for major unusual incidents (MUIs) in 2011. We reported these variances in Appendix A (2011) and Appendix B (2012).

We also compared 2011 and 2012 square footage totals to the final 2010 square footage totals and found that the square footage reported changed by more than 10 percent. As a result, we performed the procedures below.

2. DODD requested that we 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*.

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### Statistics – Square Footage (Continued)

We measured three rooms in the administrative building and compared the square footage to the County Board's square footage summary.

We found no variances exceeding 10 percent. However, we noted in the 2010 Cost Report that the Marimor Industries building was re-measured and the square footage adjustments were not carried forward in 2011. We reported these differences in Appendix A.

3. DODD requested that we 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 administration building floor plan in 2011 and the school floor plan in 2012 to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we 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 in each cell in *Schedule B-1, Section A, Square Footage* for each year.

We found no variances exceeding 10 percent other than those noted in procedures 1 and 2 above.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies as a result of applying this procedure; however, we identified differences for both 2010 and 2011 during our payroll testing and we revised the square footage summary to reflect the reclassification of employees to different program areas. We reported differences in Appendix A (2011) and Appendix B (2012).

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

**Statistics – Attendance (Continued)**

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

We found no differences.

3. DODD requested that we 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 2011 Facility and Enclave Spreadsheets, 2012 Day Services/Attendance Summary by Consumer, Location, Acuity and Month, and 2011 and 2012 Billing History reports 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* 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 no differences exceeding two percent.

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

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

The number of reported individuals served did not change by more than 10 percent.

5. DODD requested that we report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets, if the error rate in procedure 4 was greater than 10 percent.

We did not perform this procedure as the difference found in procedure 4 was not over 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Attendance by Acuity reports to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for four adult day service and one enclave individual from January through March and May through November 2012 from the County Board's Documentation Sheets and Day Service Time Sheets to *Schedule B-1*.

We found a variance for the enclave individual as reported in Appendix B (2012).

In addition, we compared each acuity level on the 2012 attendance acuity reports to the Acuity Assessment Instrument or other documentation for the same five individuals. We also selected an additional five individuals, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

### Statistics – Attendance (Continued)

7. DODD requested that we select 30 community employment units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims Testing section, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the units tested had errors.

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Billing History reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

### Acuity Testing

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

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

We found no variances.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance acuity reports to the Acuity Assessment Instrument and Consumer Assessment History report for each individual for each respective year.

We found no differences in 2008, 2009 and 2011. For 2010, we found eight enclave days of attendance should be reclassified from acuity level C to A.

We reported this difference on a revised Days of Attendance by Acuity supplemental spreadsheet for 2010 and submitted it to DODD.

### Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Enclaves and CP Transportation, Facility Based Trips, Receivable Billing Reimbursable Summary by Service, Month and Age Group reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's Enclaves and CP Transportation, ACBDD and RTA Routes, Facility Based Trips, Receivable Billing Reimbursable Summary reports for accuracy.

We found differences to remove trips related to commercial transportation as reported in Appendix A (2011) and Appendix B (2012), see also procedure 3 to add commercial transportation costs.

**Statistics – Transportation (Continued)**

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 adults and one child for September 2011 and April 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested that we 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 Authority To Pay Sheets to the amount reported in *Schedule B-3*.

We found differences in amounts reported on *Schedule B-3* to add costs for commercial transportation as reported in Appendix A (2011) and Appendix B (2012). We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2011).

**Statistics – Service and Support Administration (SSA)**

1. DODD requested that we 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 2011 and 2012 Receivable Billing Reimbursable Summary by Funding Source and Service and 2012 Detailed Billing History report with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

2. DODD requested that we 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 2011 and 2012 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent for both 2011 and 2012.

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

### Statistics – Service and Support Administration (Continued)

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2011 and 2012.

4. DODD requested that we 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 for 2011. DODD also asked us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Other SSA Allowable and Unallowable units decreased by more than five percent compared to 2010. The final 2012 Other SSA Allowable and Unallowable units also decreased by more than five percent compared to 2011. We obtained the County Board's explanation that the number of individuals served and the number of recipients on waivers increased.

The final 2011 Home Choice units decreased by more than five percent from 2010 and the final 2012 Home Choice units increased by more than five percent from 2011. We obtained the County Board's explanation that, historically, it does not usually complete Home Choice units.

5. DODD requested that we 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 *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure because the County Board stated it did not track general time units in 2011 or 2012.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's YTD Summary Revenue Reports and Detailed Receipt Report for the Allen County Board of DD (2018); Family Resources Services (2075); Residential Services (2077); Early Childhood Special Education IDEA (2460); Special Education, Part B-IDEA (2469); DD Unrestricted (2930); DD Permanent Improvement (4018); DD FSA (9893); and HRA - Health Reib Arrangement (9896) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

**Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)**

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 and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's YTD Detailed revenue report and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the council of governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We did not perform this procedure because the County Board did not participate in a COG in 2011 or 2012.

5. We reviewed the County Board's YTD 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 \$586,484 in 2011 and \$799,751 in 2012;
- IDEA Part B revenues in the amount of \$79,613 in 2011 and \$79,859 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$24,594 in 2011 and \$23,688 in 2012;
- School Lunch Program revenues in the amount of \$41,808 in 2011 and \$33,947 in 2012;
- Title XX revenues in the amount of \$82,758 in 2011 and \$78,755 in 2012; and
- Help Me Grow revenues in the amount of \$230,538 in 2011 and \$463,138 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$562,135 in 2011 and \$618,513 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

**Paid Claims Testing**

1. We selected 100 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- 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;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). We applied the service documentation rules in effect at the time of service delivery.

For selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and/or 2012 in the following service codes: Supported Employment - Enclave - 15 minute unit (ANF); Non-Medical Transportation - one way trip (ATB); and Targeted Case Management – 15 minute unit (TCM). We recalculated per trip costs using the transit provider's invoices, which were based on the contract rates, and compared these calculated rates to rates in the MBS data. We found no differences between the usual and customary and reimbursed rates.

**Recoverable Finding - 2011**

**Finding \$353.55**

Service Code	Units	Review Results	Finding
TCM	49	Units billed exceeded documented service delivery	\$353.55

**Recoverable Finding - 2012**

**Finding \$27.43**

Service Code	Units	Review Results	Finding
ANF	17	Units billed exceeded documented service delivery	\$15.27
ATB	1	Units billed exceeded documented service delivery	\$12.16
		<b>Total</b>	<b>\$27.43</b>

Recoverable findings are subject to interest collection pursuant to ORC 5164.60.

### **Paid Claims Testing (Continued)**

2. DODD asked 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 reports, 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 that we report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

We compared the amounts reported on *Schedule A, Lines (20), Environmental Accessibility Adaptations* to Line (25), *Other Waiver Services* to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code reports.

We found no differences.

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Summary Expenditure Reports for the General (2018), Family Resources (2075), Residential Services (2077), Permanent Improvement (4018), Early Childhood Special Education (2460), IDEA Part B (2469), Unrestricted (2930), FSA (9893), and HRA (9896) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if the Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expenditure reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)**

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 contracts and other expense entries on worksheets 2 through 10 to the County Board's Monthly Expense Detail reports.

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

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We did not perform this procedure because the County Board did not participate in a COG in 2011 or 2012.

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 Authority to Pay and Monthly Detail 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 Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's Authority to Pay and Monthly Detail Expense reports for items purchased during 2011 and 2012 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. However, we did note expenses that did not meet the capitalization criteria that should have been expensed as reported in Appendix A (2011) and related depreciation expense in Appendix B (2012).

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and report any differences.

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)**

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's Authority to Pay reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225.

We found no differences.

### **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.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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 no differences exceeding \$100.

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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.

4. We haphazardly selected three of the County Board's fixed assets 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.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 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 2011 (and 2012, 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 2011 or 2012. We scanned the County Board's Detailed Revenue Reports 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 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Summary Expense Reports for the General (2018), Family Resources (2075), Early Childhood Special Education (2460), and IDEA-B Special Education (2469) funds.

Because the variance was greater than two percent, we obtained the County Board's explanation that Help Me Grow salaries and benefits were reported on the reconciliation worksheet for this program. We noted that the County Board is the administrative entity of the Help Me Grow program while the county auditor's Summary Expense Reports included the program's salaries and benefit costs under the General Fund (2018). We deducted the Help Me Grow salaries and benefits from the county auditor's salaries and benefit total for comparison purposes and the variance was within two percent.

2. DODD asked us to compare the County Board's detailed 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 Payroll Journal reports.

We found differences as reported in Appendix A (2011). We found no differences in 2012.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 40 employees and compared the County Board's organizational charts, staffing/payroll journals 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 (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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 Payroll Journal report for 2011 and 2012 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 (2011) and Appendix B (2012).

### **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 Cost by Individual reports to the County Board's Payroll Journal reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

We reported differences in Appendix A (2011) and Appendix B (2012).

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 third quarter of 2011 and 12 RMTS observed moments from the second quarter of 2012 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 2011 and 2012.

We found one RMTS observed moment in 2012 that was incorrectly classified as Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services and, in accordance with the above guidelines, should have been classified as Activity Code 5-Facilitation Medicaid Eligibility Determinations.

We have reported these instances of non-compliance to DODD.

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

Allen County Board of Developmental Disabilities  
Independent Auditor's Report on  
Applying Agreed-Upon Procedures

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.

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

February 17, 2015

**Appendix A**  
**Allen County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
22. Respite (L) Community Residential	\$ -	\$ 6,772	\$ 6,772	To reclassify expenses for Medicaid-eligible individuals
<b>Schedule B-1, Section A</b>				
11. Early Intervention (C) Child	746	81	827	To match reclassification of employees' payroll expenses
12. Pre-School (C) Child	2,182	195	2,377	To match reclassification of employees' payroll expenses
13. School Age (C) Child	10,074	288	10,362	To match reclassification of employees' payroll expenses
14. Facility Based Services (B) Adult	32,567	(4,728)		To correct for prior year measurement of Marimor Industries
		280	28,119	To reclassify Payroll clerk and Industrial Accountant square footage to facility based
21. Service And Support Admin (D) General	2,860	(321)		To correct for prior year measurement of Marimor Industries
		(125)		To reclassify Director of Community Support Services to program supervision
		(140)		To reclassify MUI rooms to non-federal reimbursable
		(220)	2,054	To match reclassification of employees' payroll expenses
22. Program Supervision (B) Adult	1,192	(280)		To reclassify Payroll clerk and Industrial Accountant square footage to facility based
		125	1,037	To reclassify Director of Community Support Services to program supervision
22. Program Supervision (C) Child	726	(564)	162	To match reclassification of employees' payroll expenses
23. Administration (D)	2,205	93	2,298	To match reclassification of employees' payroll expenses
25. Non-Reimbursable (C) Child	-	2,640	2,640	To correct for idle space for pool
25. Non-Reimbursable (D) General	-	140		To reclassify MUI rooms to non-federal reimbursable
		127	267	To match reclassification of employees' payroll expenses
<b>Schedule B-3</b>				
2. Pre-School (G) One Way Trips- Fourth Quarter	1,384	(560)	824	To remove commercial transportation trips
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ 2,440	\$ 2,600	\$ 5,040	To record commercial transportation costs
3. School Age (G) One Way Trips- Fourth Quarter	5,441	(3,510)	1,931	To remove commercial transportation trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 21,286	\$ 16,295	\$ 37,581	To record commercial transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	14,630	(13,968)	662	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 11,025	\$ 64,846	\$ 75,871	To record commercial transportation costs
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	165	(165)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	628	(628)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	724	(724)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	384	(384)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 3,667	\$ 8,825	\$ 12,492	To record commercial transportation costs

**Appendix A (Page 2)**  
**Allen County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 350,678	\$ 54,937	\$ 405,615	To reclassify Anne Dunbar's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 164,592	\$ 9,624	\$ 174,216	To reclassify Anne Dunbar's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 250		To reclassify United Way prize expense
		\$ 125		To reclassify christmas gift cash advance expense
		\$ 35		To reclassify memorial contribution expense
		\$ 216		To reclassify chamber donation expense
		\$ 2,328		To reclassify employee appreciation dinner expense
		\$ 101		To reclassify fundraising event expense
		\$ 27		To reclassify Allen Lima leadership breakfast expense
		\$ 722		To reclassify non-technical meetings expense
		\$ 400		To reclassify sponsorship expense
		\$ 292		To reclassify prior audit findings expense
		\$ 200		To reclassify a returned security deposit expense.
		\$ 94		To reclassify appointing authority meeting lunch expenses
		\$ 33		To reclassify board member and employee flower expense
		\$ 39		To reclassify board member and employee flower expense
		\$ 19	\$ 4,881	To reclassify potential board member lunch
4. Other Expenses (X) Gen Expense All Prgm.	\$ 181,217	\$ (250)		To reclassify United Way prize expense
		\$ (35)		To reclassify memorial contribution expense
		\$ (216)		To reclassify chamber donation expense
		\$ (2,328)		To reclassify employee appreciation dinner expense
		\$ (24)		To reclassify adult program lunch expense
		\$ (25,987)		To reclassify the Client Special Needs Fund
		\$ (101)		To reclassify fundraising event expense
		\$ (27)		To reclassify Allen Lima leadership breakfast expense
		\$ (722)		To reclassify non-technical meetings expense
		\$ (5,832)		To reclassify CAFS settlement expense
		\$ (400)		To reclassify sponsorship expense
		\$ (292)		To reclassify prior audit findings expense
		\$ (200)		To reclassify a returned security deposit expense.
		\$ (94)		To reclassify appointing authority meeting lunch expenses
		\$ 2,575		To reclassify an expense from Purchases over \$5,000
		\$ (33)		To reclassify board member and employee flower expense
		\$ (39)		To reclassify board member and employee flower expense
		\$ (19)	\$ 147,193	To reclassify potential board member lunch

**Appendix A (Page 3)**  
**Allen County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 65,254	\$ (65,254)	\$ -	To reclassify Barb Blass's salary
1. Salaries (D) Unasgn Children Program	\$ 180,127	\$ (34,519)		To reclassify Annette Miller's salary
		\$ (33,552)		To reclassify Kim Osborn's salary
		\$ (27,387)		To reclassify Linda Rone's salary
		\$ (137)		To reclassify Cammy Miller's salary
		\$ (85)	\$ 84,447	To reclassify LeAnn Smith's salary
1. Salaries (E) Facility Based Services	\$ 56,770	\$ (56,770)	\$ -	To reclassify Matt Burklo's salary
1. Salaries (F) Enclave	\$ 30,896	\$ (20,577)		To reclassify Melodie Conley's salary
		\$ (9,636)		To reclassify Lori Caprella's salary
		\$ (683)	\$ -	To reclassify LeAnn Smith's salary
1. Salaries (G) Community Employment	\$ 46,344	\$ (30,865)		To reclassify Melodie Conley's salary
		\$ (14,453)		To reclassify Lori Caprella's salary
		\$ (1,026)	\$ -	To reclassify LeAnn Smith's salary
1. Salaries (H) Unasgn Adult Program	\$ 262,736	\$ (26,658)		To reclassify Amy Allen's salary
		\$ (52,697)		To reclassify Andrew Wilker's salary
		\$ (33,551)		To reclassify Lisa Shafer's salary
		\$ (2,245)	\$ 147,585	To reclassify LeAnn Smith's salary
1. Salaries (N) Service & Support Admin	\$ 150,379	\$ (56,684)		To reclassify Colleen Morris's salary
		\$ (47,095)	\$ 46,600	To reclassify Bethany Ernest's salary
2. Employee Benefits (A) Early Intervention	\$ 28,018	\$ (28,018)	\$ -	To reclassify Barb Blass's benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 81,730	\$ (13,885)		To reclassify Annette Miller's benefits
		\$ (21,917)		To reclassify Kim Osborn's benefits
		\$ (5,277)		To reclassify Linda Rone's benefits
		\$ (29)		To reclassify Cammy Miller's benefits
		\$ (14)	\$ 40,608	To reclassify LeAnn Smith's benefits
2. Employee Benefits (E) Facility Based Services	\$ 10,073	\$ (10,073)	\$ -	To reclassify Matt Burklo's benefits
2. Employee Benefits (F) Enclave	\$ 22,700	\$ (12,123)		To reclassify Melodie Conley's benefits
		\$ (10,465)		To reclassify Lori Caprella's benefits
		\$ (112)	\$ -	To reclassify LeAnn Smith's benefits
2. Employee Benefits (G) Community Employment	\$ 34,051	\$ (18,185)		To reclassify Melodie Conley's benefits
		\$ (15,698)		To reclassify Lori Caprella's benefits
		\$ (168)	\$ -	To reclassify LeAnn Smith's benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 99,299	\$ (5,104)		To reclassify Amy Allen's benefits
		\$ (25,497)		To reclassify Andrew Wilker's benefits
		\$ (9,353)		To reclassify Lisa Shafer's benefits
		\$ (324)	\$ 59,021	To reclassify LeAnn Smith's benefits
2. Employee Benefits (N) Service & Support Admin	\$ 53,505	\$ (18,201)		To reclassify Colleen Morris's benefits
		\$ (15,498)	\$ 19,806	To reclassify Bethany Ernest's benefits
4. Other Expenses (D) Unasgn Children Program	\$ 5,019	\$ (570)		To reclassify adaptive physical education expense
		\$ (125)		To reclassify christmas gift cash advance expense
		\$ (150)		To reclassify preschool family fun night expense
		\$ (200)	\$	To reclassify field trip expense
		\$ (150)	3,824	To reclassify elementary family fun night expense
4. Other Expenses (H) Unasgn Adult Program	\$ 1,650	\$ (812)		To reclassify adult patio glider expense
		\$ (625)		To reclassify adult exercise bike expense
		\$ (43)		To reclassify adult brushes expense
		\$ (50)		To reclassify adult miscellaneous items expense
		\$ (100)	\$ 20	To reclassify adult achievement lunches expense

**Appendix A (Page 4)**  
**Allen County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 96,629	\$ 65,254	\$ 161,883	To reclassify Barb Blass's salary
1. Salaries (D) Unasgn Children Program	\$ 140,383	\$ 34,519		To reclassify Annette Miller's salary
		\$ 33,552		To reclassify Kim Osborn's salary
		\$ 27,387		To reclassify Linda Rone's salary
		\$ 137		To reclassify Cammy Miller's salary
		\$ 85	\$ 236,063	To reclassify LeAnn Smith's salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 9,050		To reclassify Shirley Evan's salary
		\$ 10,553	\$ 19,603	To reclassify Michelle Snyder's salary
2. Employee Benefits (A) Early Intervention	\$ 40,366	\$ 28,018	\$ 68,384	To reclassify Barb Blass's benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 32,424	\$ 13,885		To reclassify Annette Miller's benefits
		\$ 21,917		To reclassify Kim Osborn's benefits
		\$ 5,277		To reclassify Linda Rone's benefits
		\$ 29		To reclassify Cammy Miller's benefits
		\$ 14	\$ 73,546	To reclassify LeAnn Smith's benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 4,179		To reclassify Shirley Evans benefits
		\$ 4,731	\$ 8,910	To reclassify Michelle Snyder's benefits
3. Service Contracts (M) Family Support Services	\$ 23,668	\$ (6,772)	\$ 16,896	To reclassify Adult Medicaid-eligible individuals to Schedule A, Line 22
4. Other Expenses (B) Pre-School	\$ 2,196	\$ 150	\$ 2,346	To reclassify preschool family fun night expense
4. Other Expenses (C) School Age	\$ 11,692	\$ 150	\$ 11,842	To reclassify elementary family fun night expense
4. Other Expenses (D) Unasgn Children Program	\$ 20,082	\$ 570		To reclassify adaptive physical education expense
		\$ (2,273)		To reclassify speech expenses
		\$ 200	\$ 18,579	To reclassify field trip expense
4. Other Expenses (L) Community Residential	\$ 121,024	\$ 25,987	\$ 147,011	To reclassify the Client Special Needs Fund
<b>Worksheet 7C</b>				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 2,273	\$ 2,273	To reclassify speech expenses
<b>Worksheet 8</b>				
3. Service Contracts (A) Early Intervention	\$ -	\$ 3,031	\$ 3,031	To reclassify Early Intervention specific transportation costs
3. Service Contracts (B) Pre-School	\$ -	\$ 11,986	\$ 11,986	To reclassify Pre-School specific transportation costs
3. Service Contracts (C) School Age	\$ -	\$ 37,642	\$ 37,642	To reclassify School-Age specific transportation costs
3. Service Contracts (E) Facility Based Services	\$ -	\$ 51,309	\$ 51,309	To reclassify Facility-Based specific transportation costs
3. Service Contracts (F) Enclave	\$ -	\$ 14,449	\$ 14,449	To reclassify Enclave specific transportation costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 712,351	\$ (3,031)		To reclassify Early Intervention specific transportation costs
		\$ (11,986)		To reclassify Pre-School specific transportation costs
		\$ (37,642)		To reclassify School-Age specific transportation costs
		\$ (51,309)		To reclassify Facility-Based specific transportation costs
		\$ (14,449)	\$ 593,934	To reclassify Enclave specific transportation costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 325	\$ 325	To reclassify microwave, pizza, and banquet expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 234,938	\$ (325)	\$ 234,613	To reclassify microwave, pizza, and banquet expenses

**Appendix A (Page 5)**  
**Allen County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 999,806	\$ 56,684		To reclassify Colleen Morris's salary
		\$ 47,095		To reclassify Bethany Ernest's salary
		\$ (54,937)		To reclassify Anne Dunbar's salary
		\$ (9,050)		To reclassify Shirley Evans salary
		\$ (10,553)	\$ 1,029,045	To reclassify Michelle Snyder's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 446,280	\$ 18,201		To reclassify Colleen Morris's benefits
		\$ 15,498		To reclassify Bethany Ernest's benefits
		\$ (9,624)		To reclassify Anne Dunbar's benefits
		\$ (4,179)		To reclassify Shirley Evans benefits
		\$ (4,731)	\$ 461,445	To reclassify Michelle Snyder's benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,539,868	\$ 56,770	\$ 1,596,638	To reclassify Matt Burklo's salary
1. Salaries (F) Enclave	\$ 216,742	\$ 20,577		To reclassify Melodie Conley's salary
		\$ 9,636		To reclassify Lori Caprella's salary
		\$ 683	\$ 247,638	To reclassify LeAnn Smith's salary
1. Salaries (G) Community Employment	\$ 312,205	\$ 361		To reclassify benefits to salary
		\$ 30,865		To reclassify Melodie Conley's salary
		\$ 14,453		To reclassify Lori Caprella's salary
		\$ 1,026	\$ 358,910	To reclassify LeAnn Smith's salary
1. Salaries (H) Unasgn Adult Program	\$ 42,574	\$ 26,658		To reclassify Amy Allen's salary
		\$ 52,697		To reclassify Andrew Wilker's salary
		\$ 33,551		To reclassify Lisa Shafer's salary
		\$ 2,245	\$ 157,725	To reclassify LeAnn Smith's salary
2. Employee Benefits (E) Facility Based Services	\$ 671,732	\$ 10,073	\$ 681,805	To reclassify Matt Burklo's benefits
2. Employee Benefits (F) Enclave	\$ 89,772	\$ 12,123		To reclassify Melodie Conley's benefits
		\$ 10,465		To reclassify Lori Caprella's benefits
		112	\$ 112,472	To reclassify LeAnn Smith's benefits
2. Employee Benefits (G) Community Employment	\$ 97,517	\$ (361)		To reclassify benefits to salary
		\$ 18,185		To reclassify Melodie Conley's benefits
		\$ 15,698		To reclassify Lori Caprella's benefits
		\$ 168	\$ 131,207	To reclassify LeAnn Smith's benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 27,610	\$ 5,104		To reclassify Amy Allen's benefits
		\$ 25,497		To reclassify Andrew Wilker's benefits
		\$ 9,353		To reclassify Lisa Shafer's benefits
		\$ 324	\$ 67,888	To reclassify LeAnn Smith's benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 36,582	\$ 812		To reclassify adult patio glider expense
		\$ 625		To reclassify adult exercise bike expense
		\$ 43		To reclassify adult brushes expense
		\$ 50		To reclassify adult miscellaneous items expense
		\$ 100		To reclassify adult achievement lunches expense
		\$ 24	\$ 38,236	To reclassify adult program lunch expense
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 18,697		To record RSC expenses
		\$ 97,156		To record RSC expenses
		\$ 1,776	\$ 117,629	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Other	\$ -	\$ 5,832	5,832	To reclassify CAFS settlement expense
Less: Capital Costs	\$ 302,895	\$ (2,575)	300,320	To reclassify the cost of the 3-yr service agreement
Less: HMG	\$ 542,437	\$ 13	\$ 542,450	To agree the HGM amount to supporting documentation
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 21,090	\$ 21,090	To record ancillary costs
10. Through Calendar Year				

**Appendix B**  
**Allen County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
21. Service And Support Admin (D) General	2,694	(125)		To match reclassification of Director of Community Support Services to program supervision
		(183)	2,386	To match reclassification of employees' payroll expenses
22. Program Supervision (B) Adult	347	125	472	To match reclassification of Director of Community Support Services to program supervision
23. Administration (D)	2,311	74	2,385	To match reclassification of employees' payroll expenses
25. Non-Reimbursable (C) Child	-	2,640	2,640	To correct for idle space for pool
25 Non-Reimbursable (D) General	-	109	109	To match reclassification of employees' payroll expenses
<b>Schedule B-1, Section B</b>				
10 Total Days Of Attendance By Acuity A (B) Supported Emp. -Enclave	2,559	(6)	2,553	To correct days of attendance
<b>Schedule B-3</b>				
2. Pre-School (E) One Way Trips- Third Quarter	332	(23)	309	To remove commercial transportation trips
2. Pre-School (G) One Way Trips- Fourth Quarter	1,464	(1,464)	-	To remove commercial transportation trips
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 14,734	\$ 14,734	To record commercial transportation costs
3. School Age (E) One Way Trips- Third Quarter	1,538	(519)	1,019	To remove commercial transportation trips
3. School Age (G) One Way Trips- Fourth Quarter	4,112	(4,112)	-	To remove commercial transportation trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 115	\$ 45,962	\$ 46,077	To record commercial transportation costs
5. Facility Based Services (E) One Way Trips- Third Quarter	17,262	(8,314)	8,948	To remove commercial transportation trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,665	(15,665)	-	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 326	\$ 237,960	\$ 238,286	To record commercial transportation costs
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	2,494	(441)	2,053	To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	2,312	(2,312)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 27,317	\$ 27,317	To record commercial transportation costs
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 102,100	\$ (464)	\$ 101,636	To remove depreciation for asset that was expensed
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 361,503	\$ 55,741	\$ 417,244	To reclassify Anne Dunbar's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 171,847	\$ 28,159	\$ 200,006	To reclassify Anne Dunbar's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 250		To reclassify United Way drawing expense
		\$ 55		To reclassify christmas gift expense
		\$ 195		To reclassify classroom gift expense
		\$ 299		To reclassify retirement party expense
		\$ 1,884		To reclassify employee appreciation dinner expense
		\$ 15		To reclassify retirement expense
		\$ 1,200		To reclassify lunch, retirement, and sponsor expenses
		\$ 54		To reclassify flower expense
		\$ 54	\$ 4,006	To reclassify flower expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 95,137	\$ (250)		To reclassify United Way drawing expense
		\$ (1,884)		To reclassify employee appreciation dinner expense
		\$ (15)		To reclassify retirement expense
		\$ (1,200)		To reclassify lunch, retirement, and sponsor expenses
		\$ (54)		To reclassify flower expense
		\$ (54)	\$ 91,680	To reclassify flower expense

**Appendix B (Page 2)**  
**Allen County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2A</b>				
4. Other Expenses (D) Unasgn Children Program	\$ 12,165	\$ (330)		To reclassify adaptive physical education expense
		\$ (460)		To reclassify adaptive physical education expense
		\$ (1,917)		To reclassify school equipment expense
		\$ (3,560)		To reclassify school equipment expense
		\$ (254)		To reclassify school equipment expense
		\$ (233)		To reclassify preschool family night expense
		\$ (1,809)		To reclassify artist in residence expense
		\$ (372)		To reclassify spirit wear sale expense
		\$ (55)		To reclassify christmas gift expense
		\$ (195)		To reclassify classroom gift expense
		\$ (120)	2,860	To reclassify field trip expense
4. Other Expenses (H) Unasgn Adult Program	\$ 4,320	\$ (2,000)	\$ 2,320	To reclassify employment promotional video expense
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 10,970		To reclassify Shirley Evan's salary
		\$ 11,631	\$ 22,601	To reclassify Michelle Synder's salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,162		To reclassify Shirley Evan's benefits
		\$ 5,729	\$ 10,891	To reclassify Michelle Synder's benefits
4. Other Expenses (B) Pre-School	\$ 1,824	\$ 233	2,057	To reclassify preschool family night expense
4. Other Expenses (D) Unasgn Children Program	\$ 17,149	\$ 330		To reclassify adaptive physical education expense
		\$ 460		To reclassify adaptive physical education expense
		\$ 1,917		To reclassify school equipment expense
		\$ 3,560		To reclassify school equipment expense
		\$ 254		To reclassify school equipment expense
		\$ 1,809		To reclassify artist in residence expense
		\$ 372		To reclassify spirit wear sale expense
		\$ 120	\$ 25,971	To reclassify field trip expense
<b>Worksheet 8</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 915	\$ 915	To reclassify retirement expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 215,612	\$ (915)	\$ 214,697	To reclassify retirement expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,167,456	\$ (55,741)	\$ 1,111,715	To reclassify Anne Dunbar's salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 524,966	\$ (28,159)	\$ 496,807	To reclassify Anne Dunbar's benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 30,300	\$ (299)	\$ 30,001	To reclassify retirement party expense
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,841,023	\$ (10,970)		To reclassify Shirley Evan's salary
		\$ (11,631)	\$ 1,818,422	To reclassify Michelle Snyder's salary
2. Employee Benefits (E) Facility Based Services	\$ 845,398	\$ (5,162)		To reclassify Shirley Evans benefits
		\$ (5,729)	\$ 834,507	To reclassify Michelle Snyder's benefits
4. Other Expenses (E) Facility Based Services	\$ 13,175	\$ (243)	\$ 12,932	To reclassify retirement party expense
4. Other Expenses (G) Community Employment	\$ 71,237	\$ (30)		To reclassify overpayment of warrant expense
		\$ (45)	\$ 71,162	To reclassify employee christmas cards expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 30		To reclassify overpayment of warrant expense
		\$ 45		To reclassify employee christmas cards expense
		\$ 2,000		To reclassify employment promotional video expense
		\$ 243	\$ 2,318	To reclassify retirement party expense

**Appendix B (Page 3)**  
**Allen County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 40,717		To record RSC expenses
		\$ 129,193		To record RSC expenses
		\$ 969	\$ 170,879	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 791,149	\$ 791,149	To rmatch category - consistency in reporting
Less: Capital Costs	\$ 791,149	\$ (791,149)		To rmatch category - consistency in reporting
		\$ (302,510)		To rmatch category - consistency in reporting
		\$ 464	\$ (302,046)	To reduce depreciation expense for an item
Less: Depreciation	\$ (302,510)	\$ 302,510	\$ -	To rmatch category - consistency in reporting
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 22,998	\$ 22,998	To record ancillary costs
10. Through Calendar Year				



# Dave Yost • Auditor of State

**ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**ALLEN 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 14, 2015**