



Dave Yost • Auditor of State

**AUGLAIZE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th 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 Auglaize County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences; however, we noted the County Board excluded square footage being leased out to Champaign Residential and we added this square footage as non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Auglaize Industries building in 2012 and the ABC Center building in 2013 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

Statistics – Square Footage (Continued)

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances greater than 10 percent in Appendix A (2012). We found no variances in 2013.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Service Provided Detail 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 services on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy.

We found no variances.

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in 2012 and five individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences were noted in acuity or attendance days, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012). We found no differences in 2013. We found no overpayment.

Statistics – Attendance (Continued)

4. We selected 30 supported employment-community employment units from the Services Provided Detail reports and determined 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 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013. We found no instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Billing History, Services Provided Detail and Transportation Units Summary reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for four adults in February 2012 and October 2013 and one child for September and April 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Case Note Listings for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined 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. 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.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2012. We reported differences exceeding 10 percent in Appendix B (2013).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 Revenue Detail report and 2013 MTD/YTD Revenue Report for Month 12 for the Board of DD (019), Community Alternatives (021), Capital Project DD (040) and Donations DD (502) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final West Central Ohio Network Council of Government (COG) County Board Summary Workbooks for 2012 and 2013.

We reported differences in Appendix A (2012) and Appendix B (2013).

3. We reviewed the County Board's State Account Code Detailed 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 miscellaneous refunds, reimbursements and other income in the amount of \$24,646 in 2012 and \$48,388 in 2013 and Title XX revenues in the amount of \$30,563 in 2012 and \$34,418 in 2013 as 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).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance in the following service codes: Non-Medical Transportation – One-Way Trip (ATB and FTB), Supported Employment - Community - 15 minute unit (ACO and FCO), Supported Employment - Enclave - 15 minute unit (ANF) and Adult Day Service and Vocational Habilitation Combination - 15 minute unit (FXF) as described below.

Recoverable Finding – 2012

Finding \$89.32

Service Code	Units	Review Results	Finding
ATB	4	Units billed in excess of actual service delivery	\$48.63
FTB	2	Units billed in excess of actual service delivery	\$24.31
FXF	16	Recorded start and end time did not match actual service delivery	\$16.38
		Total	\$89.32

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Finding \$319.55

Service Code	Units	Review Results	Finding
ACO	24	Billed wrong procedure code resulting in overpayment	\$135.01
ANF	19	Lack of supporting documentation	\$16.88
ATB	6	Units billed in excess of actual service delivery	\$72.94
FCO	4	Billed wrong procedure code resulting in overpayment	\$22.00
FTB	6	Units billed in excess of actual service delivery	\$72.72
		Total	\$319.55

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement under the proper procedure code and number of units in compliance with DODD's Medicaid Waiver Billing Instructions which states in pertinent part, "A provider can only bill for actual units of service delivered." The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's detailed disbursements reports for the Board of DD (019), Community Alternatives (021), Capital Project DD (040) and Donations DD (502) funds.

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

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Report and other supporting documentation to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We reported variances exceeding \$250 in Appendix A (2012) and Appendix B (2013).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses Without Payroll or Benefits (Detailed) Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported 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 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013). We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Without Payroll and Benefits (Detailed) Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board did not reconcile its income and expenditures on a monthly basis with the county auditor.

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

Recommendation:

We recommend the County Board implement a process to perform reconciliations of its income and expenditures on a monthly basis as it is considered to be a best practice. Additionally, monthly reconciliation of income and expenditures will be required by the county board in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1)(effective 01-01-15).

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules and the Capital Costs Allocation worksheet to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We reported variances exceeding \$250 in Appendix A (2012). We found no differences in 2013.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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 to identify any cell variances greater than \$250.

We reported variances exceeding \$250 in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the one asset tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We did not perform this procedure for 2012 as there were no fixed assets that were being depreciated in their first year. We found no differences in 2013.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 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 also recalculated depreciation and any gain or loss for the one disposed item tested, 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 for 2012 because the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets. We found differences as reported in Appendix B (2013).

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's detailed disbursements reports for the Board of DD (019 fund) to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's 2012 Cost Allocation of Salaries/Wages and Benefits report and 2013 payroll report to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances exceeding \$250 in Appendix A (2012). We found no differences in 2013.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 17 selected, we compared the County Board's organizational chart, 2012 Cost Allocation of Salaries/Wages and Benefits report, 2013 payroll report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences in 2012. We reported differences in Appendix B (2013).

4. We scanned the County Board's detailed payroll reports for 2013 and compared the 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 did not perform this procedure in 2012 as the errors in procedure 3 did not exceed 10 percent. We found no differences in 2013.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater. If the variance was greater than one percent, we were asked to contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked us to select 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013 and determine if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

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Applying Agreed-Upon Procedures

Medicaid Administrative Claiming (Continued)

We did not perform this procedure as the County Board did not participate in MAC.

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, ODM 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 initial "D".

Dave Yost
Auditor of State

October 20, 2015

Appendix A
Auglaize County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 3,973	\$ (3,973)	\$ -	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	2,856	(348)	2,508	To match square footage summary
21. Service And Support Admin (D) General	889	(144)	745	To match square footage summary
22. Program Supervision (B) Adult	760	632	1,392	To match square footage summary
25. Non-Reimbursable (D) General	-	5,147	5,147	To match square footage summary
Schedule B-1, Section B				
10. A (A) Facility Based Services	12,011	14	12,025	To correct days of attendance
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	1,392	138	1,530	To report correct number of one-way trips
2. Pre-School (A) One Way Trips- First Quarter	7	(7)	-	To report correct number of one-way trips
2. Pre-School (C) One Way Trips- Second Quarter	26	(26)	-	To report correct number of one-way trips
2. Pre-School (E) One Way Trips- Third Quarter	10	(10)	-	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	18	(18)	-	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	11	(11)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	27	(27)	-	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	29	1,436	1,465	To report correct number of one-way trips
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ 53,579	\$ 4,243	\$ 57,822	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 6,482	\$ (6,482)	\$ -	To reclassify group home depreciation
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 1,066	\$ 6,842	\$ 7,908	To reclassify group home depreciation
3. Buildings/Improve (V) Admin	\$ 1,393	\$ 279	\$ 1,672	To match depreciation schedule
3. Buildings/Improve (W) Program Supervision	\$ 1,660	\$ (1,660)	\$ -	To match depreciation schedule
4. Fixtures (A) Early Intervention	\$ 195	\$ 377	\$ 572	To match depreciation schedule
4. Fixtures (W) Program Supervision	\$ 108	\$ 366	\$ 474	To match depreciation schedule
5. Movable Equipment (V) Admin	\$ 253	\$ 959	\$ 1,212	To record depreciation on computer server
8. COG Expenses (A) Early Intervention	\$ 7	\$ (1)	\$ 6	To match final COG workbook
8. COG Expenses (B) Pre-School	\$ 20	\$ (1)	\$ 19	To match final COG workbook
8. COG Expenses (C) School Age	\$ 7	\$ (1)	\$ 6	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 118	\$ (3)	\$ 115	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 16	\$ 7	\$ 23	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 29	\$ (1)	\$ 28	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 121	\$ (116)	\$ 5	To match final COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 58,422	\$ 2,580	\$ 61,002	To reclassify IT expenses
5. COG Expenses (A) Early Intervention	\$ 253	\$ 4	\$ 257	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 742	\$ 12	\$ 754	To match final COG workbook
5. COG Expense (C) School Age	\$ 253	\$ 4	\$ 257	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 4,486	\$ 75	\$ 4,561	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 607	\$ 306	\$ 913	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,096	\$ 18	\$ 1,114	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 4,575	\$ 59,536	\$ 64,111	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 101,471	\$ (1,996)	\$ 99,475	To match supporting documentation
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 98,796	\$ (98,796)	\$ -	To match supporting documentation

Appendix A (Page 2)
Auglaize County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A (Continued)				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 98,796	\$ 76,489	To match supporting documentation
		\$ (22,307)	\$ -	To reclassify Administrative Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 38,928	\$ (38,928)	\$ -	To match supporting documentation
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 38,928	\$ 35,104	To match supporting documentation
		\$ (3,824)	\$ 7,379	To reclassify Administrative Secretary benefits
4. Other Expenses (E) Facility Based Services	\$ 9,959	\$ (2,580)	\$ -	To reclassify IT expenses
Worksheet 3				
1. Salaries (A) Early Intervention	\$ 7,366	\$ 2,052	\$ 9,418	To match supporting documentation
1. Salaries (N) Service & Support Admin	\$ 2,188	\$ 610	\$ 2,798	To match supporting documentation
1. Salaries (V) Admin	\$ 4,805	\$ 1,339	\$ 6,144	To match supporting documentation
1. Salaries (W) Program Supervision	\$ 4,088	\$ (4,088)	\$ -	To match supporting documentation
2. Employee Benefits (A) Early Intervention	\$ 4,995	\$ 1,391	\$ 6,386	To match supporting documentation
2. Employee Benefits (N) Service & Support Admin	\$ 1,484	\$ 413	\$ 1,897	To match supporting documentation
2. Employee Benefits (V) Admin	\$ 3,258	\$ 908	\$ 4,166	To match supporting documentation
2. Employee Benefits (W) Program Supervision	\$ 2,772	\$ (2,772)	\$ -	To match supporting documentation
3. Service Contracts (A) Early Intervention	\$ 25,648	\$ 6,305	\$ -	To match supporting documentation
		\$ (1,523)	\$ 28,361	To reclassify adult service expenses
		\$ (2,069)	\$ 2,924	To reclassify adult service expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 6,981	\$ (4,057)	\$ -	To reclassify adult service expenses
3. Service Contracts (L) Community Residential	\$ 7,554	\$ (7,554)	\$ -	To reclassify rented group home expenses
3. Service Contracts (M) Family Support Services	\$ 965	\$ 269	\$ -	To match supporting documentation
		\$ (88)	\$ 1,146	To reclassify adult service expenses
3. Service Contracts (N) Service & Support Admin	\$ 6,722	\$ 1,873	\$ -	To match supporting documentation
		\$ (615)	\$ 7,980	To reclassify adult service expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 7,554	\$ 7,554	To reclassify rented group home expenses
3. Service Contracts (V) Admin	\$ 14,762	\$ 4,113	\$ -	To match supporting documentation
		\$ (1,351)	\$ 17,524	To reclassify adult service expenses
3. Service Contracts (W) Program Supervision	\$ 12,560	\$ (12,560)	\$ -	To match supporting documentation
4. Other Expenses (A) Early Intervention	\$ 25,773	\$ 6,962	\$ 32,735	To match supporting documentation
4. Other Expenses (L) Community Residential	\$ 11,728	\$ (11,008)	\$ 720	To reclassify rented group home expenses
4. Other Expenses (M) Family Support Services	\$ 1,066	\$ 297	\$ 1,363	To match supporting documentation
4. Other Expenses (N) Service & Support Admin	\$ 7,423	\$ 2,068	\$ 9,491	To match supporting documentation
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 11,008	\$ 11,008	To reclassify rented group home expenses
4. Other Expenses (V) Admin	\$ 16,300	\$ 4,542	\$ 20,842	To match supporting documentation
4. Other Expenses (W) Program Supervision	\$ 13,869	\$ (13,869)	\$ -	To match supporting documentation
5. COG Expenses (A) Early Intervention	\$ 29	\$ 2	\$ 31	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 84	\$ 7	\$ 91	To match final COG workbook
5. COG Expenses (C) School Age	\$ 29	\$ 2	\$ 31	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 509	\$ 40	\$ 549	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 69	\$ 41	\$ 110	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 124	\$ 10	\$ 134	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 519	\$ (494)	\$ 25	To match final COG workbook
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 6,655	\$ (6,655)	\$ -	To reclassify adult service expenses
5. COG Expenses (M) Family Support Services	\$ 8,287	\$ 3,973	\$ 12,260	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 62,454	\$ (59,638)	\$ 2,816	To match final COG workbook
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ 56,035	\$ 808	\$ 56,843	To match supporting documentation
Worksheet 8				
3. Service Contracts (A) Early Intervention	\$ 12,023	\$ (809)	\$ -	To match supporting documentation
		\$ (11,214)	\$ -	To reclassify adult service expenses

Appendix A (Page 3)
Auglaize County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1 Salaries (H) Unasgn Adult Prgm	\$ -	\$ 22,306	\$ 22,306	To reclassify Administrative Secretary salary
2 Benefits (H) Unasgn Adult Prgm	\$ -	\$ 3,824	\$ 3,824	To reclassify Administrative Secretary benefits
3. Service Contracts (H) Unasgn Adult Prgm	\$ -	\$ 1,523		To reclassify adult service expenses
		\$ 4,057		To reclassify adult service expenses
		\$ 4,122		To reclassify adult service expenses
		\$ 6,655		To reclassify adult service expenses
		\$ 11,214	\$ 27,571	To reclassify adult service expenses

Reconciliation to County Auditor Worksheet

Expense:

Less: Capital Costs	\$ (42,481)	\$ (377)		To reconcile off depreciation adjustment
		\$ (279)		To reconcile off depreciation adjustment
		\$ 1,660		To reconcile off depreciation adjustment
		\$ (366)		To reconcile off depreciation adjustment
		\$ (959)	\$ (42,802)	To reconcile off depreciation adjustment
Less: Auditor & Treasurer Fees + Schedule A COG Expenses	\$ (107,393)	\$ 3,973	\$ (103,420)	To reconcile off Schedule A COG expenses

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Appendix B
Auglaize County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	-	5,147	5,147	To match square footage summary
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	857	160	1,017	To report correct number of one-way trips
2. Pre-School (A) One Way Trips- First Quarter	2	(2)	-	To report correct number of one-way trips
2. Pre-School (C) One Way Trips- Second Quarter	2	(2)	-	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	4	(4)	-	To report correct number of one-way trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	256	6	262	To record unallowable units found during testing
Schedule C				
V. Other Revenues				
(I) Other (Detail on Separate Sheet) - COG Revenue				
44. Housing	\$ -	\$ 9,776	\$ 9,776	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ 5,275	\$ 320	\$ 5,595	To correct depreciation on garage
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 21,067	\$ 1,171	\$ 22,238	To correct loss reported on air compressor
3. Buildings/Improve (L) Community Residential	\$ 6,491	\$ (6,491)	\$ -	To reclassify group home depreciation
3. Buildings/Improve (M) Family Support Services	\$ 156	\$ 19	\$ 175	To correct depreciation on garage
3. Buildings/Improve (N) Service & Support Admin	\$ 1,451	\$ 174	\$ 1,625	To correct depreciation on garage
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 1,829	\$ 6,491	\$ 8,320	To reclassify group home depreciation
		\$ 220	\$ 8,540	To correct depreciation on garage
3. Buildings/Improve (U) Transportation	\$ 842	\$ 101	\$ 943	To correct depreciation on garage
3. Buildings/Improve (V) Admin	\$ 2,391	\$ 287	\$ 2,678	To correct depreciation on garage
8. COG Expenses (B) Pre-School	\$ 28	\$ 4	\$ 32	To match final COG workbook
8. COG Expenses (E) Facility Based Services	\$ 1	\$ 1	\$ 2	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 132	\$ 16	\$ 148	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 40	\$ 6	\$ 46	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 30	\$ 5	\$ 35	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 169	\$ (164)	\$ 5	To match final COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 71,461	\$ 876	\$ 72,337	To match supporting documentation
5. COG Expenses (B) Pre-School	\$ 1,428	\$ (287)	\$ 1,141	To match final COG workbook
5. COG Expense (C) School Age	\$ 37	\$ (8)	\$ 29	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ 71	\$ (14)	\$ 57	To match final COG workbook
5. COG Expense (G) Community Employment	\$ 29	\$ (6)	\$ 23	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 6,839	\$ (1,556)	\$ 5,283	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 2,048	\$ (412)	\$ 1,636	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,531	\$ (283)	\$ 1,248	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 8,768	\$ 66,384	\$ 75,152	To match final COG workbook
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 102,938	\$ (23,939)	\$ 78,999	To reclassify Administrative Secretary salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 43,465	\$ (4,038)	\$ 39,427	To reclassify Administrative Secretary benefits
Worksheet 3				
3. Service Contracts (A) Early Intervention	\$ 26,113	\$ (1,573)	\$ 24,540	To reclassify adult service expenses
		\$ (1,267)	\$ 23,273	To reclassify adult service expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 7,434	\$ (3,891)	\$ 3,543	To reclassify adult service expenses
3. Service Contracts (L) Community Residential	\$ 23,324	\$ (14,844)	\$ 8,480	To reclassify rented group home expenses
		\$ (3,260)	\$ 5,220	To match supporting documentation
3. Service Contracts (M) Family Support Services	\$ 1,386	\$ (74)	\$ 1,312	To reclassify adult service expenses

Appendix B (Page 2)
Auglaize County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (Continued)				
3. Service Contracts (N) Service and Support Administration	\$ 12,867	\$ (691)	\$ 12,176	To reclassify adult service expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 14,844	\$ 14,844	To reclassify rented group home expenses
3. Service Contracts (V) Admin	\$ 21,198	\$ (1,138)	\$ 20,060	To reclassify adult service expenses
4. Other Expenses (L) Community Residential	\$ 6,728	\$ (6,201)	\$ 527	To reclassify rented group home expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,201	\$ 6,201	To reclassify rented group home expenses
5. COG Expenses (B) Pre-School	\$ 71	\$ 13	\$ 84	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ 1	\$ 1	\$ 2	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 342	\$ 45	\$ 387	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 102	\$ 18	\$ 120	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 77	\$ 15	\$ 92	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 439	\$ (425)	\$ 14	To match final COG workbook
Worksheet 5				
3. Service Contracts (A) Early Intervention	\$ 5,228	\$ (5,228)	\$ -	To reclassify adult service expenses
5. COG Expenses (L) Community Residential	\$ 58,754	\$ (1,933)	\$ 56,821	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 75,333	\$ (73,238)	\$ 2,095	To match final COG workbook
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ 58,380	\$ (808)	\$ 57,572	To match supporting documentation
Worksheet 8				
3. Service Contracts (A) Early Intervention	\$ 7,426	\$ 808	\$ -	To match supporting documentation
		\$ (8,234)	\$ -	To reclassify adult service expenses
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,155	\$ 272	\$ 13,427	To match final COG workbook
Worksheet 10				
1. Salaries (F) Enclave	\$ -	\$ 9,574	\$ 9,574	To reclassify Job Developer salary
1. Salaries (G) Community Employment	\$ -	\$ 12,888	\$ 12,888	To reclassify Job Developer salary
1. Salaries (H) Unasgn Adult Program	\$ 61,774	\$ 1,477	\$ 63,251	To reclassify Job Developer and Administrative Secretary salary
2. Employee Benefits (F) Enclave	\$ -	\$ 12,482	\$ 12,482	To reclassify Job Developer benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 16,803	\$ 16,803	To reclassify Job Developer benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 63,828	\$ (25,248)	\$ 38,580	To reclassify Job Developer and Administrative Secretary benefits
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,573	\$ -	To reclassify adult service expenses
		\$ 3,891	\$ -	To reclassify adult service expenses
		\$ 3,170	\$ -	To reclassify adult service expenses
		\$ 5,228	\$ -	To reclassify adult service expenses
		\$ 8,234	\$ 22,096	To reclassify adult service expenses
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (56,075)	\$ (320)	\$ -	To reconcile off depreciation adjustment
		\$ (1,171)	\$ -	To reconcile off depreciation adjustment
		\$ (19)	\$ -	To reconcile off depreciation adjustment
		\$ (174)	\$ -	To reconcile off depreciation adjustment
		\$ (220)	\$ -	To reconcile off depreciation adjustment
		\$ (101)	\$ -	To reconcile off depreciation adjustment
		\$ (287)	\$ (58,367)	To reconcile off depreciation adjustment



Dave Yost • Auditor of State

AUGLAIZE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AUGLAIZE 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
DECEMBER 1, 2015