

PAYROLL TESTING (Continued)

Recommendation:

The County Board allocated a portion of their payroll based on revenues received. We recommend the County Board allocate payroll based on the time spent on each activity.

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 asked us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, Individual Earnings Record by Account report 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).

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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

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 Individual Earnings Record by Account report and Detail Check History by Employee Name 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 (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

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

MEDICAID ADMINISTRATIVE CLAIMING (Continued)

4. We selected 14 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 13 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 2010 and 2012.

In 2011, we found one observed moment for Activity Code 4-Non-Medicaid Outreach and one observed moment for Activity Code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services that lacked supporting documentation. In 2012, we found one observed moment for Activity Code 18-General Administration that lacked supporting documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the ODM to calculate findings for recovery, if needed.

The County Board submitted an official response to the results of these agreed-upon procedures which is presented in Appendix C. We did not examine the County Board's response and, accordingly, we express no opinion on it.

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.



Dave Yost
Auditor of State

June 16, 2015

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Appendix A
Fairfield 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>
Schedule B-1, Section A				
11. Early Intervention (C) Child	2,456	43 85	2,584	To reclassify Curriculum Coordinator office To reclassify Early Intervention Supervisor office
12. Pre-School (C) Child	6,374	43	6,417	To reclassify Curriculum Coordinator office
13. School Age (C) Child	8,487	43	8,530	To reclassify Curriculum Coordinator office
22. Program Supervision (C) Child	667	(43) (43) (43) (85)	453	To reclassify Curriculum Coordinator office To reclassify Curriculum Coordinator office To reclassify Curriculum Coordinator office To reclassify Early Intervention Supervisor office
Schedule B-1, Section B				
3. Typical Hours Of Service (B) Supported Emp. - Enclave	varies	4.1	4.1	To correct typical hours of service
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	16,042	(1,482)	14,560	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, \$ Cabs- Fourth Quarter	2,979	\$ (627)		To correct the cost of per mile transportation
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	31	\$ (31)	19,146	To record commercial transportation costs - To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 373	\$ 373	To record commercial transportation costs
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	113	(13)	100	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	118	(118)		To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 101,969	\$ 892 \$ 1,493	\$ 103,462	To report Lifeworks trips To record commercial transportation costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,717	17	1,734	To reclassify allowable unit errors
5. SSA Unallowable Units (D) 4th Quarter	358	(2) (17)	339	To remove general time unit errors To reclassify allowable unit errors
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 14,645	\$ 328	\$ 14,973	To record depreciation for Art & Clay settlement
5. Movable Equipment (U) Transportation	\$ 41,813	\$ (772)	\$ 41,041	To report gain on sale of assets
5. Movable Equipment (V) Admin	\$ 7,699	\$ 1,728	\$ 9,427	To record depreciation for asset erroneously excluded
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 292,629	\$ 261	\$ 292,890	To reclassify Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 255,573	\$ 40	\$ 255,613	To reclassify Secretary benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 11,726	\$ 1,289	\$ 13,015	To reclassify unallowable meeting, general government, etc. expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 242,266	\$ (1,289) \$ 39,077 \$ (42,076)	\$ 237,978	To reclassify unallowable meeting, general government, etc. expenses To reclassify software expenses To reclassify fees paid to COG
10. Unallowable Fees (O) Non-Federal	\$ 363,566	\$ (30,107) \$ 7,242	\$ 340,701	To reclassify settlement expense To reclassify unallowable contingency fees

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Fairfield 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>
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 61,599	\$ (61,599)	\$ -	To reclassify Early Intervention Supervisor salary
1. Salaries (D) Unasgn Children Program	\$ 149,327	\$ (46,512)	\$ 102,815	To reclassify Curriculum Coordinator salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 73,870	\$ 73,870	To reclassify Director of Adult Services' salary
2. Employee Benefits (A) Early Intervention	\$ 24,036	\$ (24,036)	\$ -	To reclassify Early Intervention Supervisor benefits
2. Employee Benefits (D) Unasgn Children	\$ 52,344	\$ (7,247)	\$ 45,097	To reclassify Curriculum Coordinator
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,247	\$ 25,754		To reclassify Director of Adult Services' benefits
		\$ (1,247)	\$ 25,754	To reclassify Director of Quality Assurance benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 374	\$ 374	To reclassify Director of Quality Assurance benefits
2. Employee Benefits (N) Service & Support Admin	\$ 40,971	\$ 873		To reclassify Director of Quality Assurance
		\$ (40)		To reclassify Secretary benefits
		\$ (927)		To reclassify File Clerk benefits
		\$ (132)		To reclassify File Clerk benefits
		\$ (38)		To reclassify Secretary benefits
		\$ (6,116)		To reclassify File Clerk benefits
		\$ (261)		To reclassify Secretary benefits
		\$ (852)		To reclassify File Clerk benefits
		\$ (248)	\$ 33,230	To reclassify Secretary benefits
4. Other Expenses (A) Early Intervention	\$ 1,848	\$ (1,848)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 22,838	\$ (261)		To reclassify unallowable general government expenses
		\$ (1,587)	\$ 20,990	To reclassify direct service expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 25,642	\$ (11,962)		To reclassify field trip expenses
		\$ (35)	\$ 13,645	To reclassify direct service expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 261	\$ 261	To reclassify unallowable general government expenses
Worksheet 3				
4. Other Expenses (H) Unasgn Adult Program	\$ 158,197	\$ (7,956)	\$ 150,241	To reclassify capital asset acquisitions
4. Other Expenses (V) Admin	\$ 33,792	\$ (13,297)	\$ 20,495	To reclassify capital asset acquisitions
4. Other Expenses (X) Gen Expense All Prgm.	\$ 11,106	\$ (7,495)	\$ 3,611	To reclassify capital asset acquisition
Worksheet 4				
14. No. of Individual Meals Served (E) Facility Based Services	-	587	587	To report meals served
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 92,775	\$ (83)		To reclassify Bus Aid salary
		\$ 61,599	\$ 154,291	To reclassify Early Intervention Supervisor salary
1. Salaries (D) Unasgn Children Program	\$ 92,113	\$ 46,512		To reclassify Curriculum Coordinator salary
		\$ (1,953)	\$ 136,672	To reclassify Bus Aid salary
1. Salaries (M) Family Support Services	\$ 39,287	\$ 248	\$ 39,535	To reclassify Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 33,988	\$ (13)		To reclassify Bus Aid benefits
		\$ 24,036	\$ 58,011	To reclassify Early Intervention Supervisor benefits
2. Employee Benefits (D) Unasgn Children	\$ 34,504	\$ 7,247		To reclassify Curriculum Coordinator
		\$ (260)	\$ 41,491	To reclassify Bus Aid benefits
2. Employee Benefits (M) Family Support Services	\$ 20,204	\$ 38	\$ 20,242	To reclassify Secretary benefits
4. Other Expenses (A) Early Intervention	\$ 5,311	\$ 1,848		To reclassify direct service expenses
		\$ (280)	\$ 6,879	To reclassify unsupported expense
4. Other Expenses (D) Unasgn Children Program	\$ 34,486	\$ 1,587		To reclassify direct service expenses
		\$ (8,995)	\$ 27,078	To reclassify capital asset acquisition
4. Other Expenses (L) Community Residential	\$ 71,686	\$ (960)		To reclassify community employment expense
		\$ (800)	\$ 69,926	To reclassify psychology expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 280	\$ 280	To reclassify unsupported expense

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Fairfield 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>
Worksheet 7-D				
4. Other Expenses (L) Community Residential	\$ -	\$ 800	\$ 800	To reclassify psychology expense
Worksheet 8				
1. Salaries (A) Early Intervention	\$ -	\$ 83	\$ 83	To reclassify Bus Aid salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 1,953	\$ 1,953	To reclassify Bus Aid salary
1. Salaries (G) Community Employment	\$ 53,872	\$ 10,466	\$ 64,338	To reclassify Lifeworks salary
1. Salaries (O) Non-Federal Reimbursable	\$ 10,466	\$ (10,466)	\$ -	To reclassify Lifeworks salary
2. Employee Benefits (A) Early Intervention	\$ -	\$ 13	\$ 13	To reclassify Bus Aid benefits
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 260	\$ 260	To reclassify Bus Aid benefits
3. Service Contracts (B) Pre-School	\$ 20,362	\$ 105,108		To correct cell total
		\$ (45)	\$ 125,425	To reclassify community employment transportation expense
3. Service Contracts (C) School Age	\$ 196,153	\$ (66,551)		To correct cell total
		\$ (46)	\$ 129,556	To reclassify community employment transportation expense
3. Service Contracts (E) Facility Based Services	\$ 1,588,143	\$ (40,481)		To correct cell total
		\$ (409)		To reclassify community employment transportation expense
		\$ (123,912)	\$ 1,423,341	To reclassify field trip expenses
3. Service Contracts (F) Enclave	\$ -	\$ 373	\$ 373	To reclassify enclave transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 1,493		To reclassify community employment transportation expenses
		\$ 500		To reclassify community employment transportation expense
		\$ 18,808	\$ 20,801	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 873,427	\$ 6,116		To reclassify File Clerk salary
		\$ 852	\$ 880,395	To reclassify File Clerk salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 335,321	\$ 927		To reclassify File Clerk benefits
		\$ 132	\$ 336,380	To reclassify File Clerk benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 93,847	\$ (39,077)		To reclassify software expenses
		\$ (7,242)	\$ 47,528	To reclassify contingency fees
Worksheet 10				
1. Salaries (G) Community Employment	\$ 105,050	\$ (900)		To reclassify Special Olympics salary
		\$ 53,638	\$ 157,788	To reclassify Pathways salaries
1. Salaries (H) Unasgn Adult Program	\$ 430,512	\$ (73,870)		To reclassify Director of Adult Services' salary
		\$ 900	\$ 357,542	To reclassify Special Olympics salary
2. Employee Benefits (G) Community Employment	\$ 48,518	\$ (142)		To reclassify Special Olympics benefits
		\$ 19,280	\$ 67,656	To reclassify Pathways benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 200,824	\$ (25,754)		To reclassify Director of Adult Services' benefits
		\$ 142	\$ 175,212	To reclassify Special Olympics benefits
3. Service Contracts (E) Facility Based Services	\$ 396,175	\$ 123,912	\$ 520,087	To reclassify field trip expenses
3. Service Contracts (G) Community Employment	\$ 21,920	\$ (18,808)	\$ 3,112	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 149,097	\$ (1,823)		To reclassify capital asset acquisitions
		\$ 11,962	\$ 159,236	To reclassify field trip expenses
4. Other Expenses (G) Community Employment	\$ 197,559	\$ 37,261		To correct cell total
		\$ (33,436)		To reclassify RSC match payments
		\$ 960		To reclassify community employment expense
		\$ (1,293)		To reclassify unallowable meeting costs
		\$ (53,638)		To reclassify Pathways salaries
		\$ (19,280)	\$ 128,133	To reclassify Pathways benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 80,574	\$ (3,843)		To reclassify unallowable meeting costs
		\$ 35	\$ 76,766	To reclassify direct service expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,293		To reclassify unallowable meeting costs
		\$ 3,843	\$ 5,136	To reclassify unallowable meeting costs

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Fairfield 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>
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 256,375	\$ (95,018)	\$ 161,357	To correct RSC expense offset
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 460,665	\$ 1,823		To reclassify capital asset acquisitions
		\$ 13,297		To reclassify capital asset acquisitions
		\$ 7,495		To reclassify capital asset acquisition
		\$ 8,995		To reclassify capital asset acquisition
		\$ 7,956	\$ 500,231	To reclassify capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 388,025	\$ (37,261)		To correct cell total
		\$ 42,076	\$ 392,840	To reclassify fees paid to COG
Plus: Cost Report Settlement	\$ -	\$ 30,107	\$ 30,107	To reclassify settlement expense
Plus: Other	\$ -	\$ 33,436	\$ 33,436	To reclassify RSC match payments
Less: Capital Costs	\$ (254,073)	\$ (1,728)		To reconcile off depreciation expense
		\$ (328)		To reconcile off depreciation expense
		\$ 772	\$ (255,357)	To reconcile off gain on disposal
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 26,164	\$ 26,164	To record ancillary costs
10. Through Calendar Year				

Appendix B
Fairfield 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						
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$	7,445	\$	7,445	To reclassify environmental modification
24. Supported Emp. Enclave/Community Equipment Pur And/Or Modification (L) Community Residential	\$ -	\$	417	\$	417	To reclassify supported employment modification
Schedule B-1, Section A						
11. Early Intervention (C) Child	2,238		85		2,323	To reclassify Curriculum Coordinator office
12. Pre-School (C) Child	6,374		85		6,459	To reclassify Curriculum Coordinator office
13. School Age (C) Child	9,157		85		9,242	To reclassify Curriculum Coordinator office
22. Program Supervision (C) Child	750		(85)			To reclassify Curriculum Coordinator office
			(85)			To reclassify Curriculum Coordinator office
			(85)		495	To reclassify Curriculum Coordinator office
Schedule B-1, Section B						
4. 15 Minute Units (C) Supported Emp. - Community Employment	11,093		(4,051)		7,042	To correct 15 minute units
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	13,757		(850)		12,907	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	10,593	\$	10,593	To record commercial transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	37		(32)		5	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 66	\$	336	\$	402	To record commercial transportation costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	657		(471)		186	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 91,653	\$	5,885	\$	97,538	To record commercial transportation costs
Schedule B-4						
2. Other SSA Allowable Units (D) 4th Quarter	2,271		11		2,282	To reclassify allowable unit errors
5. SSA Unallowable Units (D) 4th Quarter	524		(4)			To remove general time unit errors
			(11)		509	To reclassify allowable unit errors
Worksheet 1						
3. Buildings/Improve (E) Facility Based Services	\$ 42,243	\$	(285)	\$	41,958	To remove depreciation for an asset under the capitalization threshold
5. Movable Equipment (D) Unasgn Children Programs	\$ 3,373	\$	1,619	\$	4,992	To record depreciation for TAP IT mobility
5. Movable Equipment (E) Facility Based Services	\$ 14,645	\$	328	\$	14,973	To record depreciation for Art & Clay settlement
5. Movable Equipment (V) Admin	\$ 3,887	\$	1,728	\$	5,615	To record depreciation for an asset erroneously excluded
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$	1,686	\$	1,686	To record depreciation for snow plow and
Worksheet 2						
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$	29,130	\$	29,130	To reclassify software expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 53,431	\$	1,579	\$	55,010	To reclassify unallowable meeting, general government, etc. expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 234,626	\$	(21,639)			To reclassify MAC fees
		\$	(20,507)			To reclassify fees paid to COG
		\$	(1,579)	\$	190,901	To reclassify unallowable meeting, general government, etc. expenses
10. Unallowable Fees (O) Non-Federal	\$ 157,340	\$	21,639	\$	178,979	To reclassify MAC fees

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Fairfield 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>
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 152,724	\$ (46,349)	\$ 106,375	To reclassify Curriculum Coordinator salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 103,860	\$ 103,860	To reclassify Director of Adult Services salary
1. Salaries (N) Service & Support Admin	\$ 55,629	\$ (6,169)		To reclassify PR File salary
		\$ (8,022)		To reclassify Discovery Manager salary
		\$ (3,768)		To reclassify File Clerk salary
		\$ (5)	\$ 37,665	To reclassify Secretary salary
2. Employee Benefits (D) Unasgn Children	\$ 49,014	\$ (12,340)	\$ 36,674	To reclassify Curriculum Coordinator
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 24,990	\$ 24,990	To reclassify Director of Adult Services benefits
2. Employee Benefits (N) Service & Support Admin	\$ 52,102	\$ (953)		To reclassify PR File benefits
		\$ (2,655)		To reclassify Discovery Manager benefits
		\$ (582)		To reclassify File Clerk benefits
		\$ (1)	\$ 47,911	To reclassify Secretary benefits
4. Other Expenses (D) Unasgn Children Program	\$ 17,761	\$ (1,434)	\$ 16,327	To reclassify direct service expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 28,209	\$ (9,979)	\$ 18,230	To reclassify field trip expenses
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 123,519	\$ (2,044)		To reclassify facility based building service expense
		\$ (2,044)	\$ 119,431	To reclassify administrative building service expense
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,044	\$ 2,044	To reclassify facility based building service expense
4. Other Expenses (H) Unasgn Adult Program	\$ 176,707	\$ (4,367)	\$ 172,340	To reclassify capital asset acquisitions
4. Other Expenses (N) Service & Support Admin	\$ 31,739	\$ (2,109)	\$ 29,630	To reclassify capital asset acquisitions
4. Other Expenses (V) Admin	\$ 45,725	\$ (346)	\$ 45,379	To reclassify capital asset acquisitions
4. Other Expenses (X) Gen Expense All Prgm.	\$ 5,750	\$ 2,044	\$ 7,794	To reclassify administrative building service expense
Worksheet 4				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,316		To reclassify dietary expenses
		\$ 4,800	\$ 7,116	To reclassify facility based dietary expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,800	\$ (4,800)	\$ -	To reclassify facility based dietary expenses
14. No. of Individual Meals Served (E) Facility Based Services	-	640	640	To report meals served
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 114,423	\$ 46,349		To reclassify Curriculum Coordinator salary
		\$ (2,844)	\$ 157,928	To reclassify Bus Aides salary
1. Salaries (M) Family Support Services	\$ 39,493	\$ 5	\$ 39,498	To reclassify Secretary salary
2. Employee Benefits (D) Unasgn Children	\$ 37,277	\$ 12,340		To reclassify Curriculum Coordinator
		\$ (438)	\$ 49,179	To reclassify Bus Aides benefits
2. Employee Benefits (M) Family Support Services	\$ 20,314	\$ 1	\$ 20,315	To reclassify Secretary benefits
3. Service Contracts (L) Community Residential	\$ 134,274	\$ 1,450	\$ 135,724	To correct cell total
4. Other Expenses (B) Pre-School	\$ 15,626	\$ (7,740)	\$ 7,886	To reclassify capital asset acquisition
4. Other Expenses (D) Unasgn Children Program	\$ 39,266	\$ 1,434	\$ 40,700	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 77,534	\$ (1,450)		To correct cell total
		\$ (7,445)	\$ 68,639	To reclassify environmental modification
Worksheet 7-G				
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 10,000	\$ 10,000	To reclassify social work expenses

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2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 2,844	\$ 2,844	To reclassify Bus Aide salary
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 438	\$ 438	To reclassify Bus Aide benefits
3. Service Contracts (B) Pre-School	\$ 155,501	\$ (2,007)	\$ 153,494	To correct cell total
3. Service Contracts (C) School Age	\$ 159,207	\$ (2,064)	\$ 157,143	To correct cell total
3. Service Contracts (E) Facility Based Services	\$ 1,215,641	\$ (2,150)		To correct cell total
		\$ 12,339		To reclassify facility based transportation expenses
		\$ 1,144	\$ 1,226,974	To reclassify transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 336		To reclassify enclave transportation expenses
		\$ 419	\$ 755	To reclassify enclave transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 5,885		To reclassify community employment transportation expenses
		\$ 10,045		To reclassify community employment transportation expenses
		\$ 18,866	\$ 34,796	To reclassify transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 78,915	\$ (10,464)		To reclassify supported employment transportation expenses
		\$ (12,339)	\$ 56,112	To reclassify facility based transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 891,642	\$ 6,169		To reclassify PR File salary
		\$ 8,022		To reclassify Discovery Manager salary
		\$ 3,768	\$ 909,601	To reclassify File Clerk salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 415,998	\$ 953		To reclassify PR File benefits
		\$ 2,655		To reclassify Discovery Manager benefits
		\$ 582	\$ 420,188	To reclassify File Clerk benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 80,748	\$ (29,130)	\$ 51,618	To reclassify software expenses
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 503,357	\$ (103,860)	\$ 399,497	To reclassify Director of Adult Services salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 204,287	\$ (24,990)	\$ 179,297	To reclassify Director of Adult Services benefits
3. Service Contracts (E) Facility Based Services	\$ 369,621	\$ (1,144)	\$ 368,477	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ 69,557	\$ (1,211)		To reclassify unallowable general government expenses
		\$ (18,866)	\$ 49,480	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 136,418	\$ (2,316)		To reclassify dietary expenses
		\$ 9,979		To reclassify field trip expenses
		\$ (2,399)	\$ 141,682	To reclassify capital asset acquisition
4. Other Expenses (G) Community Employment	\$ 12,698	\$ (417)	\$ 12,281	To reclassify supported employment modification
4. Other Expenses (H) Unasgn Adult Program	\$ 91,830	\$ (1,296)		To reclassify unallowable general government expenses
		\$ (10,000)	\$ 80,534	To reclassify social work expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 403	\$ 1,211		To reclassify unallowable general government expenses
		\$ 1,296	\$ 2,910	To reclassify unallowable general government expenses
a1 Adult				
8. Facility Based (B) Less Revenue	\$ 12,405	\$ (12,405)	\$ -	To correct RSC expense offset
10. Community Employment (B) Less Revenue	\$ 136,286	\$ (81,485)	\$ 54,801	To correct RSC expense offset

Appendix B (Page 4)
Fairfield 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>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 223,928	\$ 2,399		To reclassify capital asset acquisition
		\$ 4,367		To reclassify capital asset acquisitions
		\$ 2,109		To reclassify capital asset acquisitions
		\$ 7,740		To reclassify capital asset acquisition
		\$ 346	\$ 240,889	To reclassify capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 532,799	\$ 20,507	\$ 553,306	To reclassify fees paid to COG
Less: Capital Costs	\$ (271,210)	\$ (1,728)		To reconcile off depreciation expense
		\$ (1,686)		To reconcile off depreciation expense
		\$ (1,619)		To reconcile off depreciation expense
		\$ (328)		To reconcile off depreciation expense
		\$ 285	\$ (276,286)	To reconcile off depreciation expense
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 25,887	\$ 25,887	To record ancillary costs
10. Through Calendar Year				

Appendix C

The letter that follows is the County Board's official response to the agreed-upon procedures.



John R. Pekar, Superintendent

Board Members

Dr. Mark Weedy, President
Theresa Nixon, Vice President
Linda Barber, Secretary
Kelly Brick
Bob Competti
Sheila Meyer
Sharon Scruggs

Jeffrey M. Hamilton, CPA
Senior Audit Manager
Auditor of State of Ohio

Dear Jeffrey,

Thank you for the opportunity to respond to the Fairfield County Board of DD audit report for the 2011 and 2012 cost reports.

Statistics – Service and Support Administration (SSA)

We will continue to provide training to SSA staff related to the proper coding of Targeted Case Management units.

Transportation

In 2012 we recognized that in order to have multiple trips they needed to change venues and receive a second distinct service. We discontinued billing for these trips 7/31/12. It is our belief that the issues that were discovered during the audit of 2011 and 2012 have been corrected.

Property, Depreciation, and Asset Verification

A comprehensive checklist has been developed for steps to be completed during cost report preparation. Review of asset disposals (and calculation of gain/loss) has been added to the listing.

Payroll Testing

The county board discontinued this allocation methodology with the filing of the 2013 cost report.

Sincerely,


John R. Pekar, Superintendent

Fairfield County Board of Developmental Disabilities

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(740) 681-5731 (fax)

DiscoverU
River Valley Mall
1635 River Valley Circle
Lancaster, Ohio 43130
(740) 808-8100



Dave Yost • Auditor of State

FAIRFIELD COUNTY DEPARTMENT OF DEVELOPMENTAL DISABILITIES

FAIRFIELD 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
JULY 28, 2015**