



Dave Yost • Auditor of State

GUERNSEY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 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 Guernsey 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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

STATISTICS – SQUARE FOOTAGE

1. DODD requested that we 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 asked us to 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 facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

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*.

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

We found no square footage variances exceeding 10 percent.

STATISTICS – SQUARE FOOTAGE (CONTINUED)

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 floor plan of the Golden Rule School building 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 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*.

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

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 that square footage allocated to Occupational Therapy and Physical Therapy in 2012 should have been reported as Non-Reimbursable as these programs are not provided by the County Board. We reported these variances in 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 the number of individuals served in 2012 for *Worksheet 7-C, Speech/Audiology* were incorrectly reported in column (B) Pre-School and the number of individuals served on *Worksheet 7-E, Occupational Therapy* and *Worksheet 7-F, Physical Therapy* were incorrectly reported in columns (A) Early Intervention and (C) School Age resulting in an incorrect allocation of unassigned and general expenses-all program costs. We reported these differences in Appendix B (2012).

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.

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

We reported differences for Enclave services in Appendix A (2011).

STATISTICS – ATTENDANCE (CONTINUED)

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 Active Adults - All, Enclave Days by Month and Detailed Billing History by Consumer 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 reported variances in Appendix A (2011) and Appendix B (2012).

We also determined the County Board did not track statistics for non-waiver individuals that received Community Employment services. As a result, we reclassified a proportional amount of Community Employment expenditures as non-federal reimbursable on *Worksheet 10, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we report if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's 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 individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

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

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

We did not perform this procedure as the variance in procedure 4 was less than 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 Active Adults - All and Enclave Days by Month reports to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for one enclave and four adult day service individuals from January through May and August through December 2012 from the County Board's Active Adults - All and Enclave Days by Month reports to *Schedule B-1*. We also compared each acuity level on the 2012 Active Adults - All and Enclave Days by Month reports to the Acuity Assessment Instrument or other supporting documentation such as Individual Data System (IDS) screen prints of the acuity level reported to DODD for the same five individuals. We selected an additional four individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We reported variances in Appendix B (2012).

STATISTICS – ATTENDANCE (CONTINUED)

7. DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (seen Paid Claims testing, procedure 1).

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

We found fewer than three units that were not calculated in accordance with the Cost Report Guide and no 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 by Acuity; Attendance by Month All Client (By Age Group) By Program; Day Services Attendance Summary by Consumer, Location, Acuity and Month; and Active Adults - All 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.

For 2008, we found 18 Enclave attendance days should be added to acuity level A.

For 2009, we found the following acuity variances:

- 150 Adult Day Services attendance days should be added to acuity level A-1;
- 642 Adult Day Services attendance days should be added to acuity level A;
- 58 Adult Day Services attendance days should be added to acuity level B;
- 439 Adult Day Services attendance days should be removed from acuity level C;
- 109 Enclave attendance days should be removed from acuity level A-1; and
- 114 Enclave attendance days should be removed from acuity level A.

For 2010, we found the following acuity variances:

- 68 Adult Day Services attendance days should be removed from acuity level A-1;
- 1,521 Adult Day Services attendance days should be removed from acuity level A;
- 891 Adult Day Services attendance days should be removed from acuity level B;
- 516 Adult Day Services attendance days should be removed from acuity level C;
- 102 Enclave attendance days should be removed from acuity level A-1; and
- 213 Enclave attendance days should be removed from acuity level A.

For 2011, we found the following acuity variances:

- 496 Adult Day Services attendance days should be added to acuity level A;
- 387 Adult Day Services attendance days should be removed from acuity level B;
- 109 Adult Day Services attendance days should be removed from acuity level C;
- 219 Enclave attendance days should be removed from acuity level A-1; and
- 362 Enclave attendance days should be removed from acuity level A.

ACUITY TESTING (CONTINUED)

2. We compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by Acuity; Attendance by Month All Client (By Age Group) By Program; Day Services Attendance Summary by Consumer, Location, Acuity and Month; and Active Adults - All reports to the Acuity Assessment Instrument or other supporting documentation such as IDS screen prints of the acuity level reported to DODD for each individual for each respective year.

We found no acuity variances for 2008 or 2009.

For 2010, we found 15 Enclave days should be reclassified from acuity level A-1 to A.

For 2011, we found 141 Adult Day services days should be reclassified from acuity level A-1 to A and three Enclave days should be reclassified from acuity level A-1 to A.

For the four years tested, we found four individuals where the acuity assessment instrument or equivalent document could not be located by the County Board and three individuals where the date on the assessment did not include the year tested.

We reported the differences from the procedures above on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010, and 2011 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 transportation summaries with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

We also found the County Board reported pre-school trips with school age trips on *Schedule B-3* in 2011. We obtained the Transportation Detail Trips Entered on Routes report from the County Board and reclassified trips as reported in Appendix A (2011).

In addition, we also found that trips for the Enclave and Community Employment programs were not properly reported on *Schedule B-3*. We obtained the CORP - Individual Bus Billing and Job Activity Detail Report by Employee and Date - Regular and Overtime Wages Only Reports from the County Board and reported these trips in Appendix A (2011) and Appendix B (2012).

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 one week in the second quarter of 2011 and one week in the fourth quarter of 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

STATISTICS – TRANSPORTATION (CONTINUED)

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*.

The County Board did not report the cost of bus tokens/cabs on *Schedule B-3* in 2011. We reviewed the County Board's State Expenses Detailed Report for any of these costs not identified. We found unreported costs and reported these in Appendix A (2011).

We compared the cost of bus tokens/cabs from the County Board's 2012 State Expenses Detailed Reports to the amount reported in *Schedule B-3*. We found no differences in 2012.

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 Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable from the County Board's Receivable Billing Reimbursable Summary By Service, Month, and School Age Group reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

We also determined the County Board had unreported Home Choice units. The County Board provided the Case Note Detail By Case Manager and Consumer reports for each Home Choice individual and we reported these omitted units in appendix A (2011) and Appendix B (2012). In addition, we determined a portion of the Home Choice units in 2011 and 2012 were reimbursed as TCM services; therefore, we calculated findings of \$336.50 for 2011 and \$575.96 for 2012 (see Paid Claims Testing section).

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

We haphazardly selected a sample of 60 Other SSA Allowable service units for 2011 and 61 units for 2012 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units found to be in error.

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

We haphazardly selected a sample of 60 Unallowable SSA units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (CONTINUED)

The units found to be in error exceeded 10 percent in 2011; however, our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A. For 2012, the units found to be in error did not exceed 10 percent.

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 TCM and Other SSA Allowable units decreased by five percent or more from 2010. We obtained the County Board's explanation that there was a significant amount of turnover in the SSA department during this period. As a result, there were significant time periods where SSAs had low productivity.

The final 2012 TCM, Other SSA Allowable and Home Choice units increased and the Unallowable Units decreased by five percent or more from 2011. We obtained the County Board's explanation that an additional SSA position was added in 2012 and it was discovered that program-wide, the County Board had been deficient in including Medicaid numbers. The County Board undertook an effort to track down and capture all Medicaid numbers and this resulted in the decrease in unallowable units and the increase in TCM units for 2012.

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 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 and 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 Budget Reports for the Construction (3200), Guernsey County Board of Developmental Disabilities (3201), Residential Support (3202), Risk (3203), MEORC (3208), Family Resources Grant (3204), Help Me Grow Grant (3206) and Trust (3207) funds.

We found no differences.

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

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (CONTINUED)

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 detailed expenditure reports and other supporting documentation.

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 compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council (MEORC) prepared County Board Summary Workbooks.

We found no differences in 2011. We found differences in 2012 as reported in Appendix B.

5. 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 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 \$38,668 in 2011 and \$25,380 in 2012;
- IDEA Part B revenues in the amount of \$27,167 in 2011 and \$28,919 in 2012;
- School Lunch Program revenues in the amount of \$4,901 in 2011 and \$4,792 in 2012;
- Title XX revenues in the amount of \$31,692 in 2011 and \$41,328 in 2012;
- School district revenue in the amount of \$123,377 in 2011 and \$57,342 in 2012;
- Help Me Grow revenues in the amount of \$289,977 in 2011 and \$279,913 in 2012;
- Noble County Board of Developmental Disabilities revenue in the amount of \$32,225 in 2011 and \$12,074 in 2012;
- Food services revenues in the amount of \$42,772 in 2011 and \$42,601 in 2012;
- Boiler/Chiller project reimbursement in the amount of \$261,250 in 2011; and
- Maintenance/repairs reimbursement in the amount of \$21,002 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$52,233 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix B (2012).

PAID CLAIMS TESTING

1. We selected 107 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (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:

PAID CLAIMS TESTING (CONTINUED)

- 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, 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). For all services reviewed, we applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation 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 for 2011 with Supported Employment - Enclave - 15 minute unit (FNF) service. We found no instances of non-compliance for 2012. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

We also noted TCM services in 2011 and 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a noninstitutional community setting". As previously reported, the County Board was reimbursed for Home Choice units as TCM in 2011 and 2012 (see the Statistics - SSA section).

Recoverable Finding - 2011 Finding \$396.70

Service Code	Units	Review Results	Finding
FNF	12	No supporting documentation	\$10.62
TCM	5	Individual resided in an ICF or nursing home on date of service	\$49.58
TCM	40	Home Choice units billed as TCM	\$336.50
		Total	\$396.70

PAID CLAIMS TESTING (CONTINUED)

Recoverable Finding - 2012 Finding \$931.51

Service Code	Units	Review Results	Finding
TCM	36	Individual resided in an ICF or nursing home on date of service	\$355.55
TCM	58	Home Choice units billed as TCM	\$575.96
		Total	\$931.51

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units during 2011 or 2012.

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, 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 2011 and 2012 on the MBS Summary by Service Code report.

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 Budget Reports for the Construction (3200), Guernsey County Board of Developmental Disabilities (3201), Residential Support (3202), Risk (3203), MEORC (3208), Family Resources Grant (3204), Help Me Grow Grant (3206) and Trust (3207) funds.

We found no differences.

**NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT
(CONTINUED)**

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 State Expenses Detailed Reports and other supporting documentation.

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

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

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

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

We found differences as reported in Appendix A (2011) and Appendix B (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 State Expenses Detailed 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, and (G) Community Employment 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.

**NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT
(CONTINUED)**

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 threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed 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 Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 20 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 as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2011) for misclassified and non-federal reimbursable costs. We found no differences in 2012.

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 as a result of applying this procedure.

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

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

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (CONTINUED)

4. DODD asked that we haphazardly select the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 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 haphazardly selected two of the County Board's fixed assets and were being depreciated in their first year in either 2011 or 2012 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guide. We 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 determine 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 State Account Code Detailed 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 Cost Reports and compared the yearly totals to the county auditor's Budget Reports for the Construction (3200), Guernsey County Board of Developmental Disabilities (3201), Residential Support (3202), Risk (3203), MEORC (3208), Family Resources Grant (3204) Help Me Grow Grant (3206) and Trust (3207) funds.

The variance was greater than two percent in both years. We scanned the County Board's State Expenses Detailed Reports and determined that the variance was due to misclassified and unallocated payroll costs. We reported differences in Appendix A (2011) and Appendix B (2012).

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 State Expenses Detailed Reports.

We found no differences.

PAYROLL TESTING (CONTINUED)

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 19 employees and compared the County Board's organizational charts and employee listing 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, because misclassification errors exceeded 10 percent, we performed procedure 4 below. We found no differences for 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 scanned the County Board's State Expenses Detailed Report for 2011 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

MEDICAID ADMINISTRATIVE CLAIMING (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed 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. DODD asked us to select 10 RMTS and 10 percent of the RMTS observed moments above that amount completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD asked us to determine 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.

We selected 11 RMTS observed moments from the DODD RMTS report for the third quarter of 2011 and 10 RMTS observed moments from the second quarter of 2012. 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.

For 2011, we found one RMTS observed moment for Activity Code 6-Facilitating Eligibility for Non-Medicaid Programs in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation.

For 2012, we found one RMTS observed moment for Activity Code 12-Program Planning, Development and Interagency Coordination of Non-Medicaid Services and one RMTS observed moment for Activity Code 18-General Administration that lacked supporting documentation. We also found one RMTS observed moment for Activity Code 6-Facilitating Eligibility for Non-Medicaid Services; one RMTS observed moment for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services; one RMTS observed moment for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services; and one RMTS observed moment for Activity Code 18-General Administration in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable 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.

Recommendation:

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

We 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.

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

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

July 8, 2015

Appendix A
Guernsey 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 A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 9,246	\$ 155		To match final COG workbook
		\$ 4,286	\$ 13,687	To reclassify room and board expenses
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 1	\$ 1	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 3	\$ 3	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 39,371	\$ 1,921	\$ 41,292	To match final COG workbook
Schedule B-1, Section A				
4. Nursing Services (B) Adult	-	506	506	To correctly report square footage
4. Nursing Services (C) Child	-	40	40	To correctly report square footage
11. Early Intervention (C) Child	616	571	1,187	To correctly report square footage
13. School Age (C) Child	2,590	361	2,951	To correctly report square footage
15. Supported Emp. - Enclave (B) Adult	9	(9)	-	To correctly report square footage
17. Medicaid Administration (A) MAC	-	6	6	To correctly report square footage
22. Program Supervision (B) Adult	1,407	(1,407)	-	To correctly report square footage
22. Program Supervision (C) Child	401	(401)	-	To correctly report square footage
25. Non-Reimbursable (C) Child	-	616		To correctly report square footage
		303		To correctly report square footage
		304	1,223	To correctly report square footage
25. Non-Reimbursable (D) General	-	430	430	To correctly report square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported	10	(5)	5	To correct individuals served
3. Typical Hours Of Service (B) Supported Emp. - Enclave	6.0	(4.0)	2.0	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	90	40	130	To correct 15 minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	-	1,040	1,040	To reclassify pre-school trips
3. School Age (G) One Way Trips- Fourth Quarter	1,116	(1,040)	76	To reclassify pre-school trips
5. Facility Based Services (G) One Way Trips- Fourth	7,347	(1,116)	6,231	To correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,708	\$ 4,708	To correct cost of bus, tokens, cabs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	226	226	To record enclave trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	808	808	To record community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,414	(40)	3,374	To reclassify Home Choice units
2. Other SSA Allowable Units (C) 3rd Quarter	448	(243)	205	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	407	(407)	-	To correctly report SSA units
		9	9	To reclassify allowable unit errors
3. Home Choice Units (D) 4th Quarter	-	54	54	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	328	139		To correctly report SSA units
		(14)		To reclassify Home Choice units
		(9)	444	To reclassify allowable unit errors
Worksheet 1				
3. Buildings/Improve. (D) Unasgn Children Programs	\$ 25,669	\$ 453	\$ 26,122	To correct depreciation amount
3. Buildings/Improve. (E) Facility Based Services	\$ 74,514	\$ 158		To correct depreciation amount
		\$ 453		To correct depreciation amount
		\$ (165)	\$ 74,960	To remove depreciation on asset acquisition
3. Buildings/Improve. (L) Community Residential	\$ 1,537	\$ (1,537)	\$ -	To correct depreciation amount
3. Buildings/Improve. (N) Service & Support Admin	\$ 513	\$ (513)	\$ -	To remove depreciation on asset acquisition

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Guernsey 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 1 (Continued)				
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 16,368	\$ (13,662)		To remove depreciation on asset acquisition
		\$ (417)	\$ 2,289	To remove depreciation on asset acquisition
5. Movable Equipment (E) Facility Based Services	\$ 4,199	\$ (638)	\$ 3,561	To match total to depreciation schedule
5. Movable Equipment (V) Admin	\$ 7,312	\$ (1,740)		To correct depreciation amount
		\$ (3,221)	\$ 2,351	To remove depreciation on asset acquisition
8. COG Expenses (E) Facility Based Services	\$ -	\$ 7	\$ 7	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 533	\$ (393)	\$ 140	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 66	\$ (50)	\$ 16	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 118,482	\$ (8,383)	\$ 110,099	To reclassify employee share of health insurance
4. Other Expenses (O) Non-Federal Reimbursable	\$ 73,318	\$ 155		To reclassify unallowable supply expense
		\$ 299		To reclassify unallowable food purchases
		\$ 400		To reclassify unallowable retainer fees
		\$ 253	\$ 74,425	To reclassify unallowable employee morale expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,184	\$ (155)		To reclassify unallowable supply expense
		\$ (68,591)		To reclassify admin and MAC fees
		\$ (299)		To reclassify unallowable food purchases
		\$ (400)		To reclassify unallowable retainer fees
		\$ (253)	\$ 44,486	To reclassify unallowable employee morale expense
5. COG Expense (E) Facility Based Services	\$ -	\$ 262	\$ 262	To match final COG workbook
5. COG Expense (F) Enclave	\$ -	\$ 14	\$ 14	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 12	\$ 12	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 6,231	\$ (690)	\$ 5,541	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 22,923	\$ (126)	\$ 22,797	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 68,591	\$ 68,591	To reclassify admin and MAC fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 115,330	\$ (115,330)	\$ -	To reclassify direct service salaries
1. Salaries (E) Facility Based Services	\$ 134,489	\$ (134,489)	\$ -	To reclassify direct service salaries
1. Salaries (N) Service & Support Admin	\$ 29,333	\$ (29,333)	\$ -	To reclassify direct service salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 49,081	\$ (49,081)	\$ -	To reclassify direct service benefits
2. Employee Benefits (E) Facility Based Services	\$ 71,990	\$ (71,990)	\$ -	To reclassify direct service benefits
2. Employee Benefits (N) Service & Support Admin	\$ 5,208	\$ (5,208)	\$ -	To reclassify direct service benefits
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 37,337	\$ (5,721)	\$ 31,616	To reclassify employee share of health insurance
4. Other Expenses (X) Gen Expense All Prgm.	\$ 163,017	\$ (22,634)	\$ 140,383	To reclassify adult day service expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 6	\$ 6	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 145	\$ (23)	\$ 122	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 18	\$ (4)	\$ 14	To match final COG workbook
Worksheet 4				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 12,311	\$ (478)	\$ 11,833	To reclassify employee share of health insurance
4. Other Expenses (X) Gen Expense All Prgm.	\$ 53,940	\$ (10,642)	\$ 43,298	To reclassify adult day service expenses

Appendix A
Guernsey 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 5				
1. Salaries (A) Early Intervention	\$ 85,415	\$ 117,085	\$ 202,500	To reclassify Help Me Grow salaries
1. Salaries (C) School Age	\$ 58,954	\$ 66,140	\$ 125,094	To reclassify attendant aide salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 115,330	\$ 115,330	To reclassify direct service salaries
2. Employee Benefits (A) Early Intervention	\$ 36,249	\$ 64,835		To reclassify Help Me Grow benefits
		\$ (5,905)	\$ 95,179	To reclassify employee share of health insurance
2. Employee Benefits (C) School Age	\$ 27,766	\$ 10,219		To reclassify attendant aide benefits
		\$ (3,797)	\$ 34,188	To reclassify employee share of health insurance
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ (2,068)		To reclassify employee share of
		\$ 49,081	\$ 47,013	To reclassify direct service benefits
4. Other Expenses (A) Early Intervention	\$ 2,751	\$ 39,466	\$ 42,217	To reclassify Help Me Grow expenses
4. Other Expenses (C) School Age	\$ 21,228	\$ (5,830)	\$ 15,398	To reclassify RSC expenses
4. Other Expenses (L) Community Residential	\$ 23,688	\$ 3,114	\$ 26,802	To reclassify special Olympics expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 1	\$ 1	To match final COG workbook
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 165,431	\$ (23,666)	\$ 141,765	To reclassify employee share of health insurance
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,708	\$ 4,708	To reclassify transportation expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 506	\$ 506	To match final COG workbook
5. COG Costs (F) Enclave	\$ -	\$ 28	\$ 28	To match final COG workbook
5. COG Costs (G) Community Employment	\$ -	\$ 22	\$ 22	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 185,610	\$ 29,333	\$ 214,943	To reclassify direct service salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 116,895	\$ (14,862)		To reclassify employee share of health insurance
		\$ 5,208	\$ 107,241	To reclassify direct service benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,081	\$ (4,286)	\$ 9,795	To reclassify room and board expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 23,500	\$ 1,520	\$ 25,020	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 568,533	\$ 134,489	\$ 703,022	To reclassify direct service salaries
2. Employee Benefits (E) Facility Based Services	\$ 326,537	\$ (34,134)		To reclassify employee share of health insurance
		\$ 71,990	\$ 364,393	To reclassify direct service benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 22,634		To reclassify adult day service expenses
		\$ 10,642	\$ 33,276	To reclassify adult day service expenses
4. Other Expenses (E) Facility Based Services	\$ 68,524	\$ (3,114)		To reclassify special Olympics expenses
		\$ (2,125)		To reclassify fees paid to COG
		\$ (1,245)		To reclassify enclave expense
		\$ (4,708)		To reclassify transportation expenses
		\$ (2,826)		To reclassify enclave expenses
		\$ (2,826)	\$ 51,680	To reclassify community employment expenses
4. Other Expenses (F) Enclave	\$ 3,965	\$ 1,245		To reclassify enclave expense
		\$ 2,826		To reclassify enclave expenses
		\$ 2,310	\$ 10,346	To reclassify enclave expenses

Appendix A
Guernsey 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 10 (Continued)						
4. Other Expenses (G) Community Employment	\$ 4,620	\$	5,830			To reclassify RSC expenses
		\$	2,826			To reclassify community employment expenses
		\$	(2,310)			To reclassify enclave expenses
		\$	(1,926)	\$	9,040	To reclassify unsupported comm emp expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	1,926	\$	1,926	To reclassify unsupported comm emp expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$	677	\$	677	To match final COG workbook
5. COG Expenses (F) Enclave	\$ -	\$	37	\$	37	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$	30	\$	30	To match final COG workbook
a1 Adult						
10. Community Employment (B) Less Revenue	\$ -	\$	5,830	\$	5,830	To record RSC expenses
Reconciliation to County Auditor Worksheet						
Expense:						
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	2,125	\$	2,125	To reclassify fees paid to COG
Less: Capital Costs	\$ (178,764)	\$	(453)			To reconcile off depreciation adjustment
		\$	(158)			To reconcile off depreciation adjustment
		\$	(453)			To reconcile off depreciation adjustment
		\$	165			To reconcile off depreciation adjustment
		\$	1,537			To reconcile off depreciation adjustment
		\$	513			To reconcile off depreciation adjustment
		\$	13,662			To reconcile off depreciation adjustment
		\$	417			To reconcile off depreciation adjustment
		\$	638			To reconcile off depreciation adjustment
		\$	1,740			To reconcile off depreciation adjustment
		\$	3,221	\$	(157,935)	To reconcile off depreciation adjustment
Less: Help Me Grow	\$ 221,386	\$	(117,085)			To reclassify Help Me Grow salaries
		\$	(64,835)			To reclassify Help Me Grow benefits
		\$	(39,466)	\$	-	To reclassify Help Me Grow expenses
Less: Plus - Attendant Aide, Chg for Services, Billing Cost - Unallowed	\$ 81,285	\$	(66,140)			To reclassify attendant aide salaries
		\$	(10,219)	\$	4,926	To reclassify attendant aide benefits
Less: Other	\$ (93,164)	\$	93,164	\$	-	To reclassify employee share of health insurance
Medicaid Administration Worksheet						
6-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$	6,336	\$	6,336	To record ancillary costs

Appendix B
Guernsey 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				
19. Room and Board/Cost to Live (L) Community Residential	\$ 5,865	\$ 174	\$ 6,039	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 3,879	\$ 3,879	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 1	\$ 1	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 39,819	\$ 2,459	\$ 42,278	To match final COG workbook
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$ 825	\$ 825	To reclassify Home Choice expense
Schedule B-1, Section A				
7. Occupational Therapy (C) Child	303	(303)	-	To reclassify space not used by the CB
8. Physical Therapy (C) Child	304	(304)	-	To reclassify space not used by the CB
25. Non-Reimbursable (C) Child	-	616	-	To correctly report square footage
		303	-	To reclassify space not used by the CB
		304	1,223	To reclassify space not used by the CB
25. Non-Reimbursable (D) General	-	318	318	To correctly report square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	91	1	-	To reclassify individual served
A (A) Facility Based Services		1	93	To reclassify individual served
7. A-1 (A) Facility Based Services	2	(1)	1	To reclassify individual served
8. B (A) Facility Based Services	11	(1)	10	To reclassify individual served
9. C (A) Facility Based Services	10	(1)	9	To correct number of individuals
10. A (A) Facility Based Services	15,325	235	-	To reclassify days of attendance
A (A) Facility Based Services		99	15,659	To reclassify days of attendance
10. A (B) Supported Emp. -Enclave	890	1	891	To reclassify days of attendance
11. A-1 (A) Facility Based Services	334	(99)	235	To reclassify days of attendance
12. B (A) Facility Based Services	1,995	(235)	1,760	To reclassify days of attendance
Schedule B-3				
6. Supported Emp. -Enclave (G) One Way Trips- Fourth	78	(8)	70	To correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	132	132	To record community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,719	1,679	-	To correctly report SSA units
		(58)	6,340	To reclassify Home Choice units
2. Other SSA Allowable Units (C) 3rd Quarter	1,536	(1,321)	215	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,010	(1,010)	-	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	58	58	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	413	115	528	To correctly report SSA units
Schedule C				
II. Department of MR/DD				
(D) SERMAK Waiver Administration- COG Revenue	\$ 1,202	\$ (1,202)	\$ -	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 1,202	\$ 1,202	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 25,669	\$ 453	\$ 26,122	To correct depreciation amount
3. Buildings/Improve (E) Facility Based Services	\$ 75,005	\$ 158	-	To correct depreciation amount
		\$ 453	-	To correct depreciation amount
		\$ (491)	75,125	To remove depreciation on asset acquisition
3. Buildings/Improve (L) Community Residential	\$ 3,356	\$ (1,537)	-	To correct depreciation amount
		\$ (1,819)	-	To remove depreciation on asset acquisition

Appendix B
Guernsey 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 1 (Continued)				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 20,104	\$ (3,736)	\$ 16,368	To remove depreciation on asset acquisition
5. Movable Equipment (V) Admin	\$ 7,766	\$ (1,740)	\$ 5,572	To remove depreciation on asset acquisition
8. COG Expenses (E) Facility Based Services	\$ -	\$ 8	\$ 8	To correct depreciation amount
8. COG Expenses (F) Enclave	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ 42	\$ (42)	\$ -	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 250	\$ (110)	\$ 140	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 53	\$ (11)	\$ 42	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 120,942	\$ (6,161)	\$ 114,781	To reclassify employee share of health insurance
3. Service Contracts (X) Gen Expense All Prgm.	\$ 27,553	\$ (27,553)	\$ -	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,199	\$ 315	\$ 2,514	To reclassify unallowable food expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 61,872	\$ (315)	\$ 61,557	To reclassify unallowable food expenses
5. COG Expense (E) Facility Based Services	\$ -	\$ 237	\$ 237	To match final COG workbook
5. COG Expense (F) Enclave	\$ -	\$ 17	\$ 17	To match final COG workbook
5. COG Expense (G) Community Employment	\$ -	\$ 25	\$ 25	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 936	\$ (935)	\$ 1	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 5,586	\$ (1,266)	\$ 4,320	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,013	\$ 104	\$ 6,117	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 63,149	\$ 2,120	\$ 65,269	To reclassify contingent billing fees
		\$ 75,744	\$ 141,013	To record auditor and treasurer fees
Worksheet 2A				
5. COG Expenses (L) Community Residential	\$ 26	\$ (26)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 154	\$ (154)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 32	\$ (32)	\$ -	To match final COG workbook
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 38,153	\$ (1,129)	\$ 37,024	To reclassify employee share of health insurance
4. Other Expenses (X) Gen Expense All Prgm.	\$ 192,357	\$ (30,757)	\$ 161,600	To reclassify adult day service expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 6	\$ 6	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 26	\$ (26)	\$ -	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 154	\$ (41)	\$ 113	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 32	\$ 2	\$ 34	To match final COG workbook
Worksheet 4				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 55,546	\$ (11,548)	\$ 43,998	To reclassify adult day service expenses
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 108,076	\$ (6,765)	\$ 101,311	To reclassify employee share of health insurance
2. Employee Benefits (C) School Age	\$ 40,541	\$ (2,522)	\$ 38,019	To reclassify employee share of health insurance
2. Employee Benefits (D) Unasgn Children Program	\$ 43,316	\$ (2,065)	\$ 41,251	To reclassify employee share of health insurance
3. Service Contracts (A) Early Intervention	\$ 225	\$ (225)	\$ -	To reclassify speech expense
3. Service Contracts (L) Community Residential	\$ 3,875	\$ (3,875)	\$ -	To match to detailed expense report
4. Other Expenses (A) Early Intervention	\$ 32,694	\$ (284)	\$ 32,410	To reclassify unallowable food purchases
4. Other Expenses (C) School Age	\$ 41,377	\$ (16,012)	\$ 25,365	To reclassify RSC expenses
		\$ (8,936)	\$ 16,429	To reclassify RSC match

Appendix B
Guernsey 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 5 (Continued)				
4. Other Expenses (L) Community Residential	\$ 37,412	\$ (1,199)		To reclassify adult day service expenses
		\$ 6,150		To reclassify Special Olympics expenses
		\$ (825)	\$ 41,538	To reclassify Home Choice expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 284	\$ 284	To reclassify unallowable food purchases
5. COG Expenses (L) Community Residential	\$ -	\$ 5	\$ 5	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 4,851	\$ 3,013	\$ 7,864	To match final COG workbook
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ 2,565	\$ 225	\$ 2,790	To reclassify speech expense
13. No. of Individual Served (B) Pre-School	6	(6)	-	To remove individuals served
Worksheet 7-E				
13. No. of Individual Served (A) Early Intervention	6	(6)	-	To remove individuals served
13. No. of Individual Served (C) School Age	4	(4)	-	To remove individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Early Intervention	6	(6)	-	To remove individuals served
13. No. of Individual Served (C) School Age	6	(6)	-	To remove individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 151,203	\$ (22,916)	\$ 128,287	To reclassify employee share of health insurance
3. Service Contracts (E) Facility Based Services	\$ -	\$ 5,505	\$ 5,505	To match to detailed expense report
5. COG Costs (E) Facility Based Services	\$ -	\$ 620	\$ 620	To match final COG workbook
5. COG Costs (F) Enclave	\$ -	\$ 44	\$ 44	To match final COG workbook
5. COG Costs (G) Community Employment	\$ -	\$ 65	\$ 65	To match final COG workbook
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 118,671	\$ (14,287)	\$ 104,384	To reclassify employee share of health insurance
4. Other Expenses (N) Service & Support Admin. Costs	\$ 8,747	\$ (1,500)	\$ 7,247	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 23,116	\$ 3,393	\$ 26,509	To match final COG workbook
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 342,068	\$ (31,755)	\$ 310,313	To reclassify employee share of health insurance
3. Service Contracts (E) Facility Based Services	\$ 2,120	\$ (2,120)		To reclassify contingent billing fees
		\$ 30,757		To reclassify adult day service expenses
		\$ 11,548		To reclassify adult day service expenses
		\$ 1,199	\$ 43,504	To reclassify Community Employment expenses
3. Service Contracts (F) Enclave	\$ 51,533	\$ (3,056)		To reclassify RSC expenses
		\$ (8,372)	\$ 40,105	To reclassify Community Employment expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 3,056		To reclassify RSC expenses
		\$ 8,372		To reclassify Community Employment expenses
		\$ (3,140)	\$ 8,288	To reclassify unsupported comm emp expenses
4. Other Expenses (E) Facility Based Services	\$ 107,236	\$ (6,150)		To reclassify Special Olympics expenses
		\$ (2,925)	\$ 98,161	To reclassify fees paid to COG
4. Other Expenses (G) Community Employment	\$ -	\$ 16,012	\$ 16,012	To reclassify RSC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,140	\$ 3,140	To reclassify unsupported comm emp expenses

Appendix B
Guernsey 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 10 (Continued)				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 832	\$ 832	To match final COG workbook
5. COG Expenses (F) Enclave	\$ -	\$ 59	\$ 59	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 88	\$ 88	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 19,068	\$ 19,068	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (75,744)	\$ (75,744)	To reconcile auditor and treasurer fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 629,013	\$ 27,553		To reclassify fees paid to COG
		\$ 1,500		To reclassify fees paid to COG
		\$ 2,925	\$ 660,991	To reclassify fees paid to COG
Plus: RSC Match	\$ -	\$ 8,936	\$ 8,936	To reclassify RSC match
Less: Capital Costs	\$ (184,832)	\$ 345		To correct original beginning balance
		\$ (453)		To reconcile off depreciation adjustment
		\$ (158)		To reconcile off depreciation adjustment
		\$ (453)		To reconcile off depreciation adjustment
		\$ 491		To reconcile off depreciation adjustment
		\$ 1,537		To reconcile off depreciation adjustment
		\$ 1,819		To reconcile off depreciation adjustment
		\$ 3,736		To reconcile off depreciation adjustment
		\$ 454		To reconcile off depreciation adjustment
		\$ 1,740	\$ (175,774)	To reconcile off depreciation adjustment
Less: Employee Share Insurance	\$ (88,292)	\$ 88,292	\$ -	To reclassify employee share of health insurance
Medicaid Administration Worksheet				
6-10. Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 10,960	\$ 10,960	To record ancillary costs



Dave Yost • Auditor of State

GUERNSEY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GUERNSEY 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
AUGUST 25, 2015**