



Dave Yost • Auditor of State

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

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Hancock County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences; however, we found the County Board erroneously reported square footage for the KanDu building which is rented under an operating lease. We reported this variance in Appendix A (2012) and Appendix B (2013).

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

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

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

Statistics – Square Footage (Continued)

We found no variances exceeding 10 percent.

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

We found no variances.

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

We reported variances exceeding 10 percent in Appendix A (2012) and Appendix B (2013).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Attendance by Acuity and Units Provided Detail reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

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

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

We reported variances in Appendix A (2012) and Appendix B (2013). We found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board. We identified recoverable findings as reported in Paid Claims Testing section.

Statistics – Attendance (Continued)

Recommendation:

We recommend the County Board maintain service documentation in accordance with the Cost Report Guide which states in pertinent part, "Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven (7) years from the date of receipt of payment from all sources, or for six (6) years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

4. We selected 30 Supported Employment-Community Employment units from the Units Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences or instances of non-compliance.

Statistics – Transportation

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

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

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

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

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

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

Statistics – Service and Support Administration (Continued)

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

We found no variances exceeding 10 percent.

3. We haphazardly selected a sample of 36 SSA Unallowable units for 2012 and 30 SSA Unallowable units for 2013 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and perform the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

We found variances exceeding 25 percent in 2012. We selected the additional seven remaining SSA Unallowable units from the population and we reported all errors in Appendix A (2012). We found no variances exceeding 10 percent in 2013.

4. We determined if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

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

We found no variances exceeding 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Journal Detail reports for the Developmental Disability (2016), Blanchard Valley School Donations (2040), Community DD Residential (2055), Family Resource Services (2090) and DD Capital Projects (4149) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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

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

2. DODD asked us to compare revenue entries on *Schedule C, Income Report* to the final Council of Government (COG) County Board Summary Workbooks for 2012 and 2013.

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

3. We reviewed the County Board's State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expenses 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 \$52,787 in 2012 and \$102,686 in 2013;
- Title VI-B revenues in the amount of \$32,448 in 2012 and \$32,199 in 2013;
- Title XX revenues in the amount of \$45,802 in 2012 and \$46,965 in 2013; and
- Preschool Disability Grant revenues in the amount of \$11,347 in 2012 and \$11,464 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$265,530 in 2012 and \$345,071 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

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

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

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

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Paid Claims Testing (Continued)

We found no instances of contracted services for commercial transportation or other contracted services in our sample.

We found instances of non-compliance in the following service codes: Non-Medical Transportation - One-way trip (ATB/FTB); Adult Day Service and Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Adult Day Service and Vocational Habilitation Combination - Daily unit (AXD/FXD); and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4* as reported in Appendix A (2012) and Appendix B (2013).

We found six paid claims for ATB and FTB trips in which the claims included one or more field trips. We reviewed the 2012 and 2013 MBS claims data and identified where the County Board was reimbursed for 322 ATB and 1,338 FTB field trips which are covered under the County Board's reimbursement of Adult Day Support services already reimbursed on those service days in accordance with Ohio Admin. Code § 5123:2-9-18 (B)(9)(a). The County Board responded that any non-Enclave individuals should have only been billed for two trips per day.

We also removed field trips from *Schedule B-3, Quarterly Summary of Transportation Services* in accordance with the Cost Report Guide as reported in Appendix A (2012) and Appendix B (2013).

Recoverable Finding – 2012

Finding \$19,398.60

Service Code	Units	Review Results	Finding
ATB	307	Billed for field trips; units billed in excess of service delivery; lack of supporting documentation	\$3,790.90
AXD	2	Lack of supporting documentation	\$51.18
AXF	16	Lack of supporting documentation	\$16.38
FTB	1,226	Billed for field trips; lack of supporting documentation	\$14,966.82
FXD	10	Lack of supporting documentation	\$257.05
FXF	37	Lack of supporting documentation; documentation did not meet service documentation requirements	\$38.22
TCM	28	Billed for coverage exclusions	\$278.05
		Total	\$19,398.60

Paid Claims Testing (Continued)

Recoverable Finding – 2013

Finding \$2,026.78

Service Code	Units	Review Results	Finding
ATB	23	Billed for field trips; lack of supporting documentation	\$306.93
FTB	124	Billed for field trips; lack of supporting documentation	\$1,506.66
FXF	34	Lack of supporting documentation; documentation did not meet service documentation requirements	\$34.50
FXD	7	Lack of supporting documentation	\$178.69
		Total	\$2,026.78

Recommendation:

The County Board should develop procedures to ensure transportation trips are not over reimbursed in order to comply with Ohio Administrative Code § 5123:2-9-18 (B)(9)(a) which states in pertinent part, "Billing for the provision of non-medical transportation is limited to those times when an individual is transported to, from, and/or between sites where adult day support, vocational habilitation, supported employment-enclave, and/or supported employment-community waiver services are provided to the individual."

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

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

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Journal Detail reports for the Developmental Disability (2016), Blanchard Valley School Donations (2040), Community DD Residential (2055), Family Resource Services (2090) and DD Capital Projects (4149) funds.

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

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

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

2. We compared County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

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

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

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

We reported misclassified costs and non-federal reimbursable costs in Appendix A (2012) and misclassified costs in Appendix B (2013) exceeding \$250. We found no additional program costs that lacked corresponding statistics.

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria in 2012. We reported differences for purchases that were not properly capitalized in Appendix B (2013).

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

The County Board had supporting documentation for the months of March 2012 and July 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation For Year Ended 2012 and 2013 schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

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

2. We compared the County Board's final Depreciation For Year Ended 2011 schedule and prior year depreciation adjustments to the County Board's Depreciation For Year Ended 2012 and 2013 schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

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

We found no variances.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the one disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Journal Detail reports for the Developmental Disability (2016) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports and supporting supplemental documentation to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

Payroll Testing (Continued)

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

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

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found 2012 salary and benefits reported exceeded MAC salary and benefits reported. We found 2013 MAC salary and benefits did not exceed salary and benefits reported by more than one percent.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

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

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

We found no differences.

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.

Hancock County Board of Developmental Disabilities
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This report is intended solely for the use of the managements of the County Board, DODD, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

November 4, 2015

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Appendix A
Hancock 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 B-1, Section A				
11. Early Intervention (C) Child	606	370	976	To reclassify the Principal's square footage
12. Pre-School (C) Child	1,247	151	1,398	To reclassify the Principal's square footage
13. School Age (C) Child	4,400	107	4,507	To reclassify the Principal's square footage
14. Facility Based Services (B) Adult	18,522	(2,800)	15,722	To remove operating lease square footage
22. Program Supervision (C) Child	628	(370)		To reclassify the Principal's square footage
		(151)		To reclassify the Principal's square footage
		(107)	-	To reclassify the Principal's square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	94	(76)	18	To match supporting documentation
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	184	184	To match supporting documentation
10. A (A) Facility Based Services	13,703	(90)		To reclassify days of attendance to correct acuity
		(1)		To remove unsupported day of attendance from paid claims testing
		(20)		To correct days of attendance
		91	13,683	To reclassify days of attendance to correct acuity
10. A (B) Supported Emp. - Enclave	909	5	914	To correct days of attendance
12. B (A) Facility Based Services	2,196	90		To reclassify days of attendance to correct acuity
		(212)	2,074	To reclassify days of attendance to correct acuity
12. B (B) Supported Emp. - Enclave			-	To correct days of attendance
13. C (A) Facility Based Services	2,641	212		To reclassify days of attendance to correct acuity
		(91)	2,762	To reclassify days of attendance to correct acuity
13. C (B) Supported Emp. - Enclave			-	To correct days of attendance
Schedule B-3				
3. School Age (C) One Way Trips- Second Quarter	1,146	(671)	475	To match supporting documentation
3. School Age (E) One Way Trips- Third Quarter	424	(424)	-	To match supporting documentation
3. School Age (G) One Way Trips- Fourth Quarter	422	(422)	-	To match supporting documentation
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,340	1,484		To match supporting documentation
		(1,533)	3,291	To remove field trips and unsupported trips found in paid claims testing
Schedule B-4				
1. TCM Units (D) 4th Quarter	11,418	(28)	11,390	To reclassify SSA Unallowable units found in paid claims testing
2. Other SSA Allowable Units (D) 4th Quarter	-	2,995	2,995	To match supporting documentation
5. SSA Unallowable Units (A) 1st Quarter	962	(919)		To match supporting documentation
		(26)	17	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	769	(769)	-	To match supporting documentation
5. SSA Unallowable Units (C) 3rd Quarter	759	(759)	-	To match supporting documentation
5. SSA Unallowable Units (D) 4th Quarter	590	(590)		To match supporting documentation
		28	28	To reclassify SSA Unallowable units found in paid claims testing
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 2,904	\$ 1,603	\$ 4,507	To match depreciation schedule
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 7,634	\$ 675		To match depreciation schedule
		\$ (450)	\$ 7,859	To correct depreciation on water heater
4. Fixtures (X) Gen Expense All Prgm.	\$ 10,850	\$ (391)	\$ 10,459	To remove depreciation on asset <\$5,000

Appendix A (Page 2)
Hancock 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)				
5. Movable Equipment (E) Facility Based Services	\$ 486	\$ 469		To match depreciation schedule
		\$ 468	\$ 1,423	To record depreciation for solo lift
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ -	\$ 495	\$ 495	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 76,045	\$ (5,890)		To remove depreciation on van
		\$ 4,751	\$ 74,906	To record loss on disposal of bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 5,880	\$ 1,125	\$ 7,005	To correct depreciation on truck
Worksheet 2				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 10,097	\$ 10,097	To reclassify Public Relations Specialist salary
1. Salaries (X) Gen Expense All Prgm.	\$ 203,457	\$ (10,097)	\$ 193,360	To reclassify Public Relations Specialist salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,641	\$ 5,641	To reclassify Public Relations Specialist benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 171,112	\$ (5,641)	\$ 165,471	To reclassify Public Relations Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 374,721	\$ (42,848)	\$ 331,873	To reclassify MUI expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,803	\$ 2,282	\$ 10,085	To reclassify unallowable food expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 151,476	\$ (2,282)	\$ 149,194	To reclassify unallowable food expenses
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 66,683	\$ (66,683)	\$ -	To reclassify Director of Children's Program salary
2. Employee Benefits (D) Unasgn Children Program	\$ 26,147	\$ (26,147)	\$ -	To reclassify Director of Children's Program benefits
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 55,681	\$ 66,683	\$ 122,364	To reclassify Director of Children's Program salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 1,393,696	\$ (168)	\$ 1,393,528	To reclassify Adult Services Provider salary
2. Employee Benefits (D) Unasgn Children Program	\$ 16,694	\$ 26,147	\$ 42,841	To reclassify Director of Children's Program benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 558,831	\$ (26)	\$ 558,805	To reclassify Adult Services Provider benefits
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 42,848	\$ 42,848	To reclassify MUI expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 236,024	\$ (10)	\$ 236,014	To match MAC report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 543,924	\$ 168	\$ 544,092	To reclassify Adult Services Provider salary
2. Employee Benefits (E) Facility Based Services	\$ 211,353	\$ 26	\$ 211,379	To reclassify Adult Services Provider benefits
4. Other Expenses (G) Community Employment	\$ 392,692	\$ (66,882)	\$ 325,810	To reclassify VRP3 match payment
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 320,288	\$ 320,288	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Less: Capital Costs	\$ (246,750)	\$ (1,603)		To reconcile depreciation adjustment
		\$ (675)		To reconcile depreciation adjustment
		\$ (469)		To reconcile depreciation adjustment
		\$ (495)		To reconcile depreciation adjustment
		\$ 450		To reconcile depreciation adjustment
		\$ 5,890		To reconcile depreciation adjustment
		\$ (4,751)		To reconcile depreciation adjustment
		\$ (468)		To reconcile depreciation adjustment
		\$ 391		To reconcile depreciation adjustment
		\$ (1,125)	\$ (249,605)	To match depreciation schedule
Plus: Other	\$ -	\$ 66,882	\$ 66,882	To reclassify VRP3 match payment

Appendix B
Hancock County Board of Developmental Disabilities
2013 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	606	396	1,002	To reclassify the Principal's square footage
12. Pre-School (C) Child	1,225	157	1,382	To reclassify the Principal's square footage
13. School Age (C) Child	4,400	75	4,475	To reclassify the Principal's square footage
14. Facility Based Services (B) Adult	19,673	(2,800)	16,873	To remove operating lease square footage
22. Program Supervision (C) Child	628	(396)		To reclassify the Principal's square footage
		(157)		To reclassify the Principal's square footage
		(75)	-	To reclassify the Principal's square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	50	(8)	42	To match supporting documentation
6. A (A) Facility Based Services	99	1	100	To reclassify individual served to the correct acuity
8. B (A) Facility Based Services	13	(1)		To match supporting documentation
		(1)	11	To reclassify individual served to the correct acuity
10. A (A) Facility Based Services	13,062	234		To reclassify days of attendance to correct acuity
		(1)		To remove unsupported day of attendance from paid claims testing
		(68)	13,227	To correct days of attendance
12. B (A) Facility Based Services	2,102	(234)	1,868	To reclassify days of attendance to correct acuity
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,496	(147)	4,349	To remove field trips and unsupported trips found in paid claims testing
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	258	(70)	188	To match supporting documentation
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	2,933	2,933	To match supporting documentation
5. SSA Unallowable Units (B) 2nd Quarter	610	(527)	83	To match supporting documentation
5. SSA Unallowable Units (C) 3rd Quarter	1,146	(1,146)	-	To match supporting documentation
5. SSA Unallowable Units (D) 4th Quarter	1,001	(1,001)	-	To match supporting documentation
Worksheet 1				
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 8,889	\$ (450)	\$ 8,439	To correct depreciation on water heater
4. Fixtures (X) Gen Expense All Prgm.	\$ 10,850	\$ (391)	\$ 10,459	To remove depreciation on asset <\$5,000
5. Movable Equipment (E) Facility Based Services	\$ 955	\$ 468	\$ 1,423	To record depreciation for solo lift
5. Movable Equipment (U) Transportation	\$ 76,396	\$ (5,890)		To remove depreciation on van
		\$ 1,501	\$ 72,007	To report loss on disposal of van
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 7,198	\$ 1,125	\$ 8,323	To correct depreciation on truck
Worksheet 2				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 10,152	\$ 10,152	To reclassify Public Relations Specialist salary
1. Salaries (X) Gen Expense All Prgm.	\$ 256,825	\$ (10,152)	\$ 246,673	To reclassify Public Relations Specialist salary
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 5,650	\$ 5,650	To reclassify Public Relations Specialist benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 100,413	\$ (5,650)	\$ 94,763	To reclassify Public Relations Specialist benefits
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 67,247	\$ (67,247)	\$ -	To reclassify Director of Children's Program salary
2. Employee Benefits (D) Unasgn Children Program	\$ 29,206	\$ (29,206)	\$ -	To reclassify Director of Children's Program benefits
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 89,454	\$ 67,247	\$ 156,701	To reclassify Director of Children's Program salary

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 1,366,464	\$ (533)	\$ 1,365,931	To reclassify Adult Services Provider salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 22,793	\$ 29,206	\$ 51,999	To reclassify Director of Children's Program benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 528,874	\$ (82)	\$ 528,792	To reclassify Adult Services Provider benefits
3. Service Contracts (L) Community Residential	\$ 110,955	\$ (5,918)	\$ 105,037	To reclassify developmental center fees
Worksheet 8				
4. Other Expenses (H) Unasgn Adult Program	\$ 99,085	\$ (8,000)	\$ 91,085	To reclassify capital asset acquisition
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 591,253	\$ 533	\$ 591,786	To reclassify Adult Services Provider salaries
2. Employee Benefits (E) Facility Based Services	\$ 243,342	\$ 82	\$ 243,424	To reclassify Adult Services Provider benefits
3. Service Contracts (G) Community Employment	\$ 484,199	\$ (36,036)	\$ 448,163	To reclassify VRP3 match payment
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 263,941	\$ 118,327	\$ 382,268	To agree to RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 192,255	\$ 8,000	\$ 200,255	To reclassify capital asset acquisition
Less: Capital Costs	\$ (251,841)	\$ 450		To reconcile depreciation adjustment
		\$ 5,890		To reconcile depreciation adjustment
		\$ (468)		To reconcile depreciation adjustment
		\$ 391		To reconcile depreciation adjustment
		\$ (1,125)		To reconcile depreciation adjustment
		\$ (1,501)	\$ (248,204)	To reconcile depreciation adjustment
Plus: VRP3 Match Payment and DC fees	\$ -	\$ 5,918		To reclassify developmental center fees
		\$ 36,036	\$ 41,954	To reclassify VRP3 match payment



Dave Yost • Auditor of State

HANCOCK COUNTY DEPARTMENT OF DEVELOPMENTAL DISABILITIES

HANCOCK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
DECEMBER 22, 2015