



Dave Yost • Auditor of State



LICKING 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 E. Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Licking County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **STATISTICS – SQUARE FOOTAGE**

1. DODD 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 in both 2011 and 2012. The County Board stated that the final 2010 square footage reflects the correct square footage usage by program in 2011 and 2012 with the exception of transportation for 2012 which the County Board appropriately removed from the Cost Report as the building was sold. We reported adjustments in Appendix A (2011) and Appendix B (2012) to carry forward the adjustments identified in 2010.

## STATISTICS – SQUARE FOOTAGE (CONTINUED)

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 did not perform this procedure (see procedure 1 above).

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 did not perform this procedure (see procedure 1 above).

4. DODD requested that we report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's 2010 square footage to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* (see procedure 1 above).

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

We did not perform this procedure (see procedure 1 above).

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

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

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

We found no differences.

3. DODD requested that we report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity, and Month and Billing History reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

## STATISTICS – ATTENDANCE (CONTINUED)

We reported variances in Appendix A (2011) and Appendix B (2012). We found that the County Board contracted with adult day services in 2011 and 2012 and did not track program statistics for these contracted services. We also noted the County Board did not track Supported Employment - Community Employment units from January to May 2012. Therefore, we reclassified adult program costs reported on *Worksheet 10, Adult Program Worksheet* as unallowable costs because they lacked supporting documentation to show they benefitted the County Board's adult program under 2 CFR Part 225, Appendix A, Section (C)(1)(j), (C)(3)(a) and the Cost Report Guide in section *Worksheet 10, Adult Programs*.

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's 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 enclave individuals served changed more than 10 percent from the prior year's *Schedule B-1* to 2011 and as a result we performed procedure 5 below.

5. DODD asked us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's Enclave attendance sheets for 2011 and compared the individuals by name to the compiled listing of individuals served which rolls up to *Schedule B-1*.

We found no difference above the threshold of three individuals.

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 Day Services Attendance Summary By Consumer, Location, Acuity, and Month report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for one enclave and four adult day individuals for two months each from the County Board's weekly attendance reports to *Schedule B-1*.

We reported variances in Appendix B (2012).

We compared each acuity level on the 2012 Day Services Attendance Summary By Consumer, Location, Acuity, and Month report to the Acuity Assessment Instrument for the same five individuals. We also selected an additional five individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

For 2012, we found 96 Adult Day Services attendance days should be reclassified from acuity level A to A-1 as reported in Appendix B (2012).

We also found two individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

## STATISTICS – ATTENDANCE (CONTINUED)

We also found two individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

Based on differences in attendance days and acuity noted above for 2012, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's weekly attendance sheet or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level. We found the County Board was not reimbursed for these attendance days.

7. DODD requested that we select 30 community employment 15-minute units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims Testing section, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the requirements.

We haphazardly selected 17 units from 2011 and 15 units from 2012 from the County Board's Billing History reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

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

## ACUITY TESTING

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

We compared the County Board's attendance acuity reports, Facility Based Day Services Breakdown by Acuity - Days and Day Services Attendance Summary By Consumer, Location, Acuity, and Month 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 the following acuity variances:

- 14 Adult Day Services attendance days should be added to acuity level A;
- 5 Adult Day Services attendance days should be added to acuity level B; and
- 2 Adult Day Services attendance days should be added to acuity level C.

We found no variances in 2009 or 2010.

For 2011, we found the following acuity variances:

- 591 Adult Day Services attendance days should be removed from acuity level A;
- 308 Adult Day Services attendance days should be removed from acuity level B; and
- 242 Adult Day Services attendance days should be added to acuity level C.

2. We compared two individuals from each acuity level on the County Board's attendance acuity reports, Facility Based Day Services Breakdown by Acuity - Days and Day Services Attendance Summary By Consumer, Location, Acuity, and Month reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances for 2009, 2010 and 2011.

## ACUITY TESTING (CONTINUED)

For 2008, we found 37 facility based days of attendance should be reclassified from acuity level C to B. We also found two individuals in 2008 where the acuity assessment instrument or equivalent document could not be located by the County Board.

We reported the differences from procedure 1 above on a revised Days of Attendance by Acuity supplemental worksheet for 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 Units Delivered Transportation By Service, Month, and Age Group report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Units Delivered Transportation By Service, Month, and Age Group report for accuracy.

We found no differences in 2011. We found differences exceeding two percent as reported in Appendix B (2012). We also noted that 2011 Enclave transportation trips were included in the Facility Based trip totals on *Schedule B-3*. The County Board provided a methodology for estimating these trips based on the percentage of 2012 Enclave to Facility Based Service trips reported on *Schedule B-3*. We used the final 2012 Enclave to Facility Based Service trips ratio and reclassified enclave trips as reported in Appendix A (2011).

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 five adults for a two-week period in October 2011 and in December 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested that we report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports to the amounts reported in *Schedule B-3*.

We found no differences exceeding two percent; however, we reviewed the same reports for any of these costs not identified by the County Board and found unreported and misclassified transportation costs. We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* in both years.

We also found the County Board contracted with transportation providers in 2011 and 2012 and did not track statistics for these contracted services. Therefore, we reclassified transportation program costs reported on *Worksheet 8, Transportation Services Worksheet* as unallowable costs because they lacked supporting documentation to show they benefitted the County Board's transportation program under 2 CFR Part 225, Appendix A, Section (C)(1)(j), (C)(3)(a) and the Cost Report Guide in section *Worksheet 8, Transportation Services* as reported in Appendix A (2011) and Appendix B (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 SSA units Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported differences in Appendix A (2011) and Appendix B (2012) for Home Choice units.

During our testing, we also noted a non-certified SSA reported SSA Unallowable units in 2011. Since only certified SSA units can be reported on *Schedule B-4*, we removed these units as reported in Appendix A (2011).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2011. The units found to be in error did not exceed 10 percent for 2012.

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 service units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

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

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

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

The final 2011 Home Choice and Unallowable SSA units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that Home Choice and Unallowable SSA units can see trends both up and down each year as consumers transition back into community living..

## STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (CONTINUED)

The final 2012 TCM and Other SSA Allowable units decreased and the final 2012 Home Choice and Unallowable SSA units increased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that it was moving towards a person-centered service delivery model which resulted in staff generating fewer TCM units. Involvement in the project started up in 2011 and continues today.

5. DODD requested that we determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 60 general time units for both 2011 and 2012 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no errors in our sample for 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 Revenue Reports for the DD Residential Services (1010), Board of DD (1011) and Board of DD Capital/Repair (3048) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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.

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 receipts 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 Employment Connection and Mid-East Ohio Regional Council prepared County Board Summary Workbooks.

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

We found no differences.

5. We reviewed the County Board's *Schedule C, Income Reports* 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 \$180,471 in 2011 and \$329,480 in 2012;
- Title XX revenues in the amount of \$118,441 in 2011 and \$126,227 in 2012;
- Fuel/Utility revenues in the amount of \$10,632 in 2011 and \$11,792 in 2012; and
- Help Me Grow revenues in the amount of \$84,956 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$130,447 in 2011 and \$192,374 in 2012 however, corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* as reported in Appendix A (2011) and Appendix B (2012).

## PAID CLAIMS TESTING

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

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

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

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

**PAID CLAIMS TESTING (CONTINUED)**

We found instances of non-compliance for 2011 with Adult Day Support- Daily Unit - IO Waiver (ADS) service. We found no difference in comparing contracted rate for commercial transportation to the reimbursed rate. We also noted TCM service units in 2011 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 non-institutional community setting".

**Recoverable Finding - 2011**

**Finding \$221.36**

Service Code	Units	Review Results	Finding
ADS	1	Units billed in excess of services delivered	\$48.52
TCM	24	Individual resided in ICF or nursing home	\$172.84
		<b>Total</b>	<b>\$221.36</b>

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

- DODD requested that we 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 units in 2011 or TCM units and Community Employment units in 2012. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011.

- 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 reimbursements exceeding disbursements in 2011 or 2012; however, we found misclassified expenditures for Specialized Medical Equipment and Supplies (FAE) as reported in Appendix B (2012).

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

- 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 Expense Report for the DD Residential Services (1010), Board of DD (1011) and Board of DD Capital/Repair (3048) funds.

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

We found no differences.

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

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed disbursements 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 on worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports.

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

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

We compared 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 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 Without Payroll or Benefits (Detailed) Reports and other supporting documentation for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G)-Community Employment and (H)-Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We reported misclassified and non-federal reimbursable costs in Appendix A (2011) and Appendix B (2012).

## **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 the County Board's fixed asset listings.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to the County Board's fixed asset listings.

We reported differences for purchases that were not properly capitalized in Appendix A (2011). We reported difference for 2011 purchase to record its first year's depreciation in Appendix B (2012). We found no unrecorded purchases meeting the capitalization criteria in 2012.

8. DODD asked us to select 40 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 40 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll or Benefits (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 costs and in Appendix B (2012) for misclassified and non-federal reimbursable costs.

## **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 Schedule.

We found no differences exceeding \$100.

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

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

## **PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (CONTINUED)**

4. We haphazardly selected two of the County Board's fixed assets which met the County Board's capitalization policy and were 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 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 haphazardly selected 20 disposed assets from the County Board's 2011 and 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We recalculated depreciation and any gain or loss applicable to 2011 and 2012 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

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

## **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 Expense Reports for the Board of DD (1011) Fund.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's payroll reports.

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

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

We selected 31 employees and compared the County Board's table of organization, payroll report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

## **PAYROLL TESTING (CONTINUED)**

We reported differences in Appendix A (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent in 2011, we performed procedure 4.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's payroll 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 payroll records.

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 in 2011. We found differences as noted in Appendix B (2012). We also noted payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix B (2012).

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).

4. We selected 12 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 13 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found one RMTS observed moments in 2011 for Activity Code 12 - Program Planning, Development, and Interagency Coordination of Non-Medicaid Services that did not include supporting documentation as required by the RMTS Guide.

**MEDICAID ADMINISTRATIVE CLAIMING (CONTINUED)**

- . We found one RMTS observed moment in 2012 for Activity Code 18 - General Administration in which the accompanying supporting documentation was vague and did not clearly support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation. We found one RMTS observed moment in 2012 for Activity Code 18 -General Administration that did not include supporting documentation as required by the RMTS Guide.

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

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



**Dave Yost**  
Auditor of State

July 7, 2015

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 48,328	\$ (89)	\$ 48,239	To match COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 179,429	\$ (150,359)	\$ 29,070	To match COG workbook
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	26,085	(566)	25,519	To match final 2010 square footage
15. Supported Emp. - Enclave (B) Adult	-	174	174	To match final 2010 square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	229	229	To match final 2010 square footage
17. Medicaid Administration (A) MAC	-	26	26	To match final 2010 square footage
19. Community Residential (D) General	-	323	323	To match final 2010 square footage
22. Program Supervision (B) Adult	818	(336)	482	To match final 2010 square footage
23. Administration (D) General	4,794	(13)	4,781	To match final 2010 square footage
25. Non-Reimbursable (B) Adult	-	163	163	To match final 2010 square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	215	29	244	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	164	(24)	140	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	11,296	2,029	13,325	To correct 15 Minute units
<b>Schedule B-3</b>				
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 12,510	\$ (10,010)		To reclassify community employment taxi expenses
		\$ (282)	\$ 2,218	To reclassify community employment taxi expenses
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 2,038	\$ (2,038)	\$ -	To reclassify community employment taxi expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	18,305	(5,718)	12,587	To reclassify enclave trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 2,875	\$ (2,875)		To reclassify community employment taxi expenses
		\$ 54		To record parent reimbursement expenses
		\$ 309		To record per mile contract expenses
		\$ 375	\$ 738	To record parent reimbursement expenses
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	5,718	5,718	To reclassify enclave trips
7. Supported Emp. -Comm Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 10,010		To reclassify community employment taxi expenses
		\$ 282	\$ 10,292	To reclassify community employment taxi expenses
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 2,038	\$ 2,038	To reclassify community employment taxi expenses
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,875		To reclassify community employment taxi expenses
		\$ 231		To record parent reimbursement costs
		\$ 1,597	\$ 4,703	To record parent reimbursement costs
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	3,317	28	3,345	To reclassify allowable unit errors
3. Home Choice Units (D) 4th Quarter	63	115	178	To correctly report Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	1,090	(628)		To remove non-certified SSA units
		(2)		To remove general time unit errors
		(28)		To reclassify allowable unit errors
		(3)	429	To remove unit calculation errors

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 1</b>				
3. Buildings/Improve. (U) Transportation	\$ 2,551	\$ 816	\$ 3,367	To record depreciation for 2010 asset acquisition
3. Buildings/Improve. (V) Admin	\$ 7,974	\$ (173)		To correct depreciation from prior year
		\$ (267)		To correct depreciation from prior year
		\$ 422	\$ 7,956	To record depreciation for 2010 asset acquisition
5. Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 64	\$ 64	To record loss on disposed assets
5. Movable Equipment (E) Facility Based Services	\$ 863	\$ 320	\$ 1,183	To record loss on disposed assets
5. Movable Equipment (N) Service & Support Admin	\$ 4,879	\$ 420	\$ 5,299	To record loss on disposed assets
5. Movable Equipment (U) Transportation	\$ -	\$ (52)	\$ (52)	To record gain on disposed assets
5. Movable Equipment (V) Admin	\$ 943	\$ 2,006		To record depreciation for 2010 asset acquisition
		\$ 1,218		To record depreciation for 2010 asset acquisition
		\$ 244	\$ 4,411	To record loss on disposed assets
8. COG Expenses (L) Community Residential	\$ -	\$ 847	\$ 847	To match COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 1,657	\$ (1,220)	\$ 437	To match COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 276	\$ (207)	\$ 69	To match COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 395,193	\$ 7,471		To reclassify MUI Coordinator salary
		\$ 44,039	\$ 446,703	To reclassify Intake Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 151,925	\$ 2,082		To reclassify MUI Coordinator benefits
		\$ (140)		To reclassify building services expense
		\$ 7,366	\$ 161,233	To reclassify Intake Specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 75,657	\$ (7,053)	\$ 68,604	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 105,624	\$ 33,021	\$ 138,645	To reclassify unallowable advertising, employee morale, etc. expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 141,068	\$ (33,021)		To reclassify unallowable advertising, employee morale, etc. expenses
		\$ (2,000)		To reclassify pooled funds contribution
		\$ (15,000)	\$ 91,047	To reclassify transfer of funds
5. COG Expense (G) Community Employment	\$ -	\$ 27,193	\$ 27,193	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 33,357	\$ 33,357	To match COG workbook
5. COG Expense (N) Service & Support Admin	\$ 19,357	\$ (2,145)	\$ 17,212	To match COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 3,560	\$ 2,464	\$ 6,024	To match COG workbook
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 85,166	\$ (25,459)	\$ 59,707	To reclassify Secretary salary
1. Salaries (E) Facility Based Services	\$ 321,216	\$ 450		To match salaries to payroll report
		\$ (50,162)		To reclassify Adult Services Business Manager salary
		\$ (67,634)		To reclassify Program Coordinator salary
		\$ (36,353)		To reclassify Fiscal Specialist salary
		\$ (31,503)		To reclassify Sales Manager salary
		\$ (27,839)		To reclassify Secretary salary
		\$ (19,851)		To reclassify Administrative Assistant salary
		\$ (16,951)	\$ 71,373	To reclassify Secretary/Receptionist salary
1. Salaries (L) Community Residential	\$ 5,305	\$ (5,305)	\$ -	To reclassify Contract Administrator salary
1. Salaries (N) Service & Support Admin	\$ 37,359	\$ (4,843)		To reclassify Secretary salary
		\$ (18,103)	\$ 14,413	To reclassify Secretary salary
1. Salaries (U) Transportation	\$ 22,769	\$ (22,769)	\$ -	To reclassify Director of Transportation salary

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2A (Continued)</b>				
2. Employee Benefits (A) Early Intervention	\$ 41,986	\$ (17,720)	\$ 24,266	To reclassify Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 120,110	\$ (23,682)		To reclassify Adult Services Business Manager benefits
		\$ (18,341)		To reclassify Program Coordinator benefits
		\$ (13,231)		To reclassify Fiscal Specialist benefits
		\$ (9,556)		To reclassify Sales Manager benefits
		\$ (11,888)		To reclassify Secretary benefits
		\$ (6,934)		To reclassify Administrative Assistant benefits
		\$ (2,795)	\$ 33,683	To reclassify Secretary/Receptionist benefits
2. Employee Benefits (L) Community Residential	\$ 1,879	\$ (1,879)	\$ -	To reclassify Contract Administrator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 23,243	\$ (2,597)		To reclassify Secretary benefits
		\$ (14,193)	\$ 6,453	To reclassify Secretary benefits
2. Employee Benefits (U) Transportation	\$ 6,397	\$ (6,036)	\$ 361	To reclassify Director of Transportation benefits
5. COG Expenses (G) Community Employment	\$ -	\$ 2,463	\$ 2,463	To match COG workbook
<b>Worksheet 3</b>				
2. Employee Benefits (V) Admin	\$ 4,188	\$ 3,163	\$ 7,351	To match benefits to payroll report
3. Service Contracts (N) Service & Support Admin	\$ 15,082	\$ (10,446)	\$ 4,636	To reclassify capital asset acquisition
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 140	\$ 140	To reclassify building services expense
5. COG Expenses (L) Community Residential	\$ -	\$ 736	\$ 736	To match COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 450	\$ (70)	\$ 380	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 75	\$ (15)	\$ 60	To match COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 345,123	\$ 25,459	\$ 370,582	To reclassify Secretary salary
1. Salaries (L) Community Residential	\$ -	\$ 5,305	\$ 5,305	To reclassify Contract Administrator salary
2. Employee Benefits (A) Early Intervention	\$ 166,634	\$ 17,720	\$ 184,354	To reclassify Secretary benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 1,879	\$ 1,879	To reclassify Contract Administrator benefits
3. Service Contracts (A) Early Intervention	\$ 39,616	\$ (6,547)	\$ 33,069	To reclassify fees paid to COG
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 25,000		To reclassify pooled funds contribution
		\$ 2,000	\$ 27,000	To reclassify pooled funds contribution
5. COG Expenses (L) Community Residential	\$ -	\$ 150,628	\$ 150,628	To match COG workbook
<b>Worksheet 7-C</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,820	\$ 1,820	To reclassify speech expenses
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 7,210	\$ 22,769	\$ 29,979	To reclassify Director of Transportation salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 26,957	\$ 6,036	\$ 32,993	To reclassify Director of Transportation benefits
3. Service Contracts (E) Facility Based Services	\$ 926,134	\$ (891,336)		To reclassify general adult transportation expenses
		\$ (231)		To reclassify community employment transportation expenses
		\$ (2,259)		To reclassify transportation expenses with no corresponding statistics
		\$ (8,287)	\$ 24,021	To reclassify fees paid to COG

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
3. Service Contracts (G) Community Employment	\$ -	\$ 231	\$ 231	To reclassify community employment transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 891,336	\$ 891,336	To reclassify general adult transportation expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 2,259	\$ 2,259	To reclassify transportation
4. Other Expenses (E) Facility Based Services	\$ 22,894	\$ (14,923)		To reclassify community employment transportation expenses
		\$ 375		To reclassify facility based transportation expenses
		\$ 66	\$ 8,412	To reclassify facility based transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 14,923		To reclassify community employment transportation expenses
		\$ 1,597		To reclassify community employment transportation expenses
		\$ 282	\$ 16,802	To reclassify community employment transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 12,281	\$ (66)		To reclassify facility based transportation expenses
		\$ (282)	\$ 11,933	To reclassify community employment transportation expenses

**Worksheet 9**

1. Salaries (N) Service & Support Admin. Costs	\$ 1,151,681	\$ (7,471)		To reclassify MUI Coordinator salary
		\$ 4,844		To reclassify Secretary salary
		\$ 18,103		To reclassify Secretary salary
		\$ (44,039)	\$ 1,123,118	To reclassify Intake Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 539,600	\$ (2,082)		To reclassify MUI Coordinator benefits
		\$ 2,597		To reclassify Secretary benefits
		\$ 14,193		To reclassify Secretary benefits
		\$ (7,366)	\$ 546,942	To reclassify Intake Specialist benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 157,994	\$ (57,582)		To reclassify fees paid to COG
		\$ (17,125)	\$ 83,287	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 116,196	\$ (25,000)		To reclassify pooled funds contribution
		\$ (109)	\$ 91,087	To reclassify unallowable general governmental expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 109	\$ 109	To reclassify unallowable general governmental expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 72,999	\$ 4,723	\$ 77,722	To match COG workbook

**Worksheet 10**

1. Salaries (E) Facility Based Services	\$ 1,089,916	\$ 50,162		To reclassify Adult Services Business Manager salary
		\$ 67,634		To reclassify Program Coordinator salary
		\$ 36,353		To reclassify Fiscal Specialist salary
		\$ 31,503		To reclassify Sales Manager salary
		\$ 27,839		To reclassify Secretary salary
		\$ 19,851		To reclassify Administrative Assistant salary
		\$ 16,951	\$ 1,340,209	To reclassify Secretary/Receptionist salary

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 10 (Continued)</b>				
2. Employee Benefits (E) Facility Based Services	\$ 606,634	\$ 23,682		To reclassify Adult Services Business Manager benefits
		\$ 18,341		To reclassify Program Coordinator benefits
		\$ 13,231		To reclassify Fiscal Specialist benefits
		\$ 9,556		To reclassify Sales Manager benefits
		\$ 11,888		To reclassify Secretary benefits
		\$ 6,934		To reclassify Administrative Assistant benefits
		\$ 2,795	\$ 693,061	To reclassify Secretary/Receptionist benefits
3. Service Contracts (E) Facility Based Services	\$ 375,311	\$ (1,820)		To reclassify speech expenses
		\$ (29,854)		To reclassify fees paid to COG
		\$ (34,637)		To reclassify day hab expenses with no corresponding statistics
		\$ (1,467)	\$ 307,533	To reclassify day hab expenses with no corresponding statistics
3. Service Contracts (G) Community Employment	\$ 9,304	\$ (3,023)	\$ 6,281	To reclassify fees paid to COG
4. Other Expenses (E) Facility Based Services	\$ 58,552	\$ (1,597)		To reclassify community employment transportation expenses
		\$ (375)	\$ 56,580	To reclassify facility based transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,467		To reclassify day hab expenses with no corresponding statistics
		\$ 34,637	\$ 36,104	To reclassify day hab expenses with no corresponding statistics
5. COG Expenses (G) Community Employment	\$ -	\$ 94,886	\$ 94,886	To match COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 3,351		To record RSC expenses
		\$ 155,678	\$ 159,029	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Transfers Out-General	\$ -	\$ 15,000	\$ 15,000	To reclassify transfer of funds
Plus: Purchases Greater Than \$5,000	\$ 144,644	\$ 10,446	\$ 155,090	To reconcile capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 365,691	\$ 71,888		To reclassify fees paid to COG
		\$ 57,582	\$ 495,161	To reclassify fees paid to COG
Less: Capital Costs	\$ (105,537)	\$ 173		To reconcile depreciation expense
		\$ 267		To reconcile depreciation expense
		\$ (816)		To reconcile depreciation expense
		\$ (422)		To reconcile depreciation expense
		\$ (2,006)		To reconcile depreciation expense
		\$ (1,218)		To reconcile depreciation expense
		\$ 52		To reconcile depreciation expense
		\$ (420)		To reconcile depreciation expense
		\$ (320)		To reconcile depreciation expense
		\$ (244)		To reconcile depreciation expense
		\$ (64)	\$ (110,555)	To reconcile depreciation expense
Less: Other	\$ (445,578)	\$ 150,448	\$ (295,130)	To reconcile off Schedule A COG expenses
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 18,303	\$ 18,303	To record ancillary costs
10. Through Calendar Year				

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**Appendix B**  
**Licking 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>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 37,503	\$ 4,558	\$ 42,061	To match COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community	\$ 38,325	\$ (22,083)		To match COG workbook
		\$ 998	\$ 17,240	To reclassify environmental modification expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 449	\$ 449	To reclassify adaptive and assistive equipment expense
23. Homemaker/Personal Care (L) Community Residential	\$ 278,121	\$ (15,078)	\$ 263,043	To match COG workbook
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$ 1,389	\$ 1,389	To reclassify home choice expenses
<b>Schedule B-1, Section A</b>				
25. Non-Reimbursable (B) Adult	-	163	163	To agree to final 2010 square
25. Non-Reimbursable (D) General	-	1,344	1,344	To agree to final 2010 square
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	161	(37)	124	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	3,612	(1,449)	2,163	To correct 15 Minute units
6. A (A) Facility Based Services	139	26	165	To correct number of individuals served
8. B (A) Facility Based Services	48	5	53	To correct number of individuals served
9. C (A) Facility Based Services	27	8	35	To correct number of individuals served
10. A (A) Facility Based Services	23,571	(96)		To reclassify days of attendance
		3	23,478	To correct days of attendance
11. A-1 (A) Facility Based Services	-	96	96	To reclassify days of attendance
13. C (A) Facility Based Services	4,212	472	4,684	To correct days of attendance
6. A (B) Supported Emp. - Enclave	25	17	42	To correct number of individuals served
8. B (B) Supported Emp. - Enclave	-	1	1	To correct number of individuals served
10. A (B) Supported Emp. - Enclave	3,268	258	3,526	To correct days of attendance
12. B (B) Supported Emp. - Enclave	-	26	26	To correct days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ 14,909	\$ (9,530)	\$ 5,379	To reclassify community employment taxi expenses
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 1,181	\$ (1,181)	\$ -	To reclassify community employment taxi expenses
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 5,110	\$ (5,110)	\$ -	To reclassify community employment taxi expenses
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 8,685	\$ (8,685)	\$ -	To reclassify community employment taxi expenses
		\$ 69		To record taxi expense
		\$ 425	\$ 494	To record parent reimbursement expenses
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	1,390	(717)	673	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$ 9,530	\$ 9,530	To reclassify community employment taxi expenses
7. Supported Emp. -Comm Emp. (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$ 1,181	\$ 1,181	To reclassify community employment taxi expenses
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$ 5,110	\$ 5,110	To reclassify community employment taxi expenses
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 8,685		To reclassify community employment taxi expenses
		\$ 1,937		To record parent reimbursement expenses
		\$ 315	\$ 10,937	To record taxi expense

**Appendix B (Page 2)**  
**Licking 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>
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	3,419	(363)		To correctly report other allowable units
		9	3,065	To reclassify other allowable units
3. Home Choice Units (D) 4th Quarter	234	290	524	To correctly report Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	2,134	595		To correctly report SSA units
		(7)		To remove general time unit errors
		(9)		To reclassify allowable unit errors
		(1)	2,712	To remove unit calculation errors
<b>Worksheet 1</b>				
3. Buildings/Improve (N) Service & Support Admin	\$ 28,752	\$ 4,701	\$ 33,453	To record depreciation for 2011 capital asset acquisition
3. Buildings/Improve (U) Transportation	\$ -	\$ (40,560)	\$ (40,560)	To record gain on disposed assets
3. Buildings/Improve (V) Admin	\$ 7,508	\$ (173)		To correct depreciation from prior year
		\$ (267)		To correct depreciation from prior year
		\$ 422	\$ 7,490	To record depreciation for 2010 asset acquisition
5. Movable Equipment (L) Community Residential	\$ 63	\$ 140	\$ 203	To record loss on disposed asset
5. Movable Equipment (V) Admin	\$ 5,576	\$ 113		To correct depreciation from prior year
		\$ 2,006		To record depreciation for 2010 asset acquisition
		\$ 1,218	\$ 8,913	To record depreciation for 2010 asset acquisition
8. COG Expenses (E) Facility Based Services	\$ 327	\$ (149)	\$ 178	To match COG workbook
8. COG Expenses (G) Community Employment	\$ 1,493	\$ (1,493)	\$ -	To match COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 104	\$ 104	To match COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 917	\$ (435)	\$ 482	To match COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 245	\$ (95)	\$ 150	To match COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 451,386	\$ 44,575	\$ 495,961	To reclassify Intake Specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 164,109	\$ 9,492		To reclassify MUI Coordinator benefits
		\$ 6,827	\$ 180,428	To reclassify Intake Specialist benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 165,805	\$ 100		To reclassify unallowable employee morale expense
		\$ 8,377		To reclassify unallowable advertising, employee morale, etc. expenses
		\$ 367		To reclassify unallowable advertising expense
		\$ 450	\$ 175,099	To reclassify unallowable lobbying expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,653	\$ (100)		To reclassify unallowable employee advertising, employee morale, etc. expenses
		\$ (8,377)		To reclassify unallowable advertising expense
		\$ (367)	\$ 71,809	To reclassify unallowable advertising expense
5. COG Expense (E) Facility Based Services	\$ 7,283	\$ (1,791)	\$ 5,492	To match COG workbook
5. COG Expense (G) Community Employment	\$ 10,673	\$ 8,743	\$ 19,416	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 3,189	\$ 3,189	To match COG workbook
5. COG Expense (N) Service & Support Admin	\$ 20,441	\$ (5,610)	\$ 14,831	To match COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 111,680	\$ 119	\$ 111,799	To match COG workbook

**Appendix B (Page 3)**  
**Licking 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>
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ 14,070	\$ (4,046)	\$ 10,024	To correct MAC salaries
5. COG Expenses (G) Community Employment	\$ 5,138	\$ (5,138)	\$ -	To match COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (E) Facility Based Services	\$ 200	\$ (56)	\$ 144	To match COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 83	\$ 83	To match COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 562	\$ (174)	\$ 388	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 150	\$ (29)	\$ 121	To match COG workbook
<b>Worksheet 5</b>				
3. Service Contracts (A) Early Intervention	\$ 74,715	\$ (3,840)		To reclassify family support expense
		\$ (27,000)	\$ 43,875	To reclassify speech therapy expenses
3. Service Contracts (M) Family Support Services	\$ 190,574	\$ 3,840	\$ 194,414	To reclassify family support expense
4. Other Expenses (A) Early Intervention	\$ 43,855	\$ (1,119)	\$ 42,736	To reclassify PERS expenses for non-CBDD employees
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 20,000	\$ 20,000	To reclassify pooled funds contribution
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,119	\$ 1,119	To reclassify PERS expenses for non-CBDD employees
5. COG Expenses (L) Community Residential	\$ -	\$ 19,582	\$ 19,582	To match COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 22,604	\$ 5,740	\$ 28,344	To match COG workbook
<b>Worksheet 6</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ 110,746	\$ (7,090)	\$ 103,656	To match MAC report salaries
<b>Worksheet 7-B</b>				
5. COG Expenses (E) Facility Based Services	\$ 30,135	\$ 3,588	\$ 33,723	To match COG workbook
<b>Worksheet 7-C</b>				
3. Service Contracts (A) Early Intervention	\$ 38,408	\$ 27,000	\$ 65,408	To reclassify speech therapy expenses
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 5,379		To reclassify facility based transportation expenses
		\$ 24,910		To reclassify facility based transportation expenses
		\$ (3,151)	\$ 27,138	To reclassify transportation expenses with no corresponding statistics
3. Service Contracts (G) Community Employment	\$ -	\$ 24,506	\$ 24,506	To reclassify community employment transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 1,141,019	\$ (5,379)		To reclassify facility based transportation expenses
		\$ (24,910)		To reclassify facility based transportation expenses
		\$ (24,506)	\$ 1,086,224	To reclassify community employment transportation expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 3,151	\$ 3,151	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 425		To reclassify facility based transportation expenses
		\$ 69	\$ 494	To reclassify facility based transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 1,937		To reclassify community employment transportation expenses
		\$ 315	\$ 2,252	To reclassify community employment transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 22,330	\$ (425)		To reclassify facility based transportation expenses
		\$ (1,937)	\$ 19,968	To reclassify community employment transportation expenses
5. COG Costs (G) Community Employment	\$ -	\$ 3,642	\$ 3,642	To match COG workbook

**Appendix B (Page 4)**  
**Licking 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>
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,154,314	\$ 11,136		To correct MAC salaries
		\$ (44,575)	\$ 1,120,875	To reclassify Intake Specialist salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 465,822	\$ (9,492)		To reclassify MUI Coordinator benefits
		\$ (6,827)	\$ 449,503	To reclassify Intake Specialist benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 116,647	\$ (450)		To reclassify unallowable lobbying expense
		\$ (1,389)		To reclassify home choice expenses
		\$ (315)		To reclassify community employment transportation expenses
		\$ (69)		To reclassify facility based transportation expenses
		\$ (449)		To reclassify adaptive and assistive equipment expense
		\$ (998)		To reclassify environmental modification expenses
		\$ (20,000)	\$ 92,977	To reclassify pooled funds contribution
5. COG Expenses (N) Service & Support Admin. Costs	\$ 84,581	\$ 6,484	\$ 91,065	To match COG workbook
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$ 222,286	\$ (92,619)	\$ 129,667	To reclassify community employment expenses with no statistics
2. Employee Benefits (G) Community Employment	\$ 110,992	\$ (46,247)	\$ 64,745	To reclassify community employment expenses with no statistics
3. Service Contracts (E) Facility Based Services	\$ 448,259	\$ (36,657)		To reclassify day hab expenses with no corresponding statistics
		\$ (4,275)	\$ 407,327	To reclassify day hab expenses with no corresponding statistics
3. Service Contracts (G) Community Employment	\$ 13,948	\$ (4,482)	\$ 9,466	To reclassify community employment expenses with no statistics
4. Other Expenses (G) Community Employment	\$ 11,463	\$ (2,125)	\$ 9,338	To reclassify community employment expenses with no statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 92,619		To reclassify community employment expenses with no statistics
		\$ 46,247		To reclassify community employment expenses with no statistics
		\$ 4,482		To reclassify community employment expenses with no statistics
		\$ 2,125		To reclassify community employment expenses with no statistics
		\$ 4,275		To reclassify day hab expenses with no corresponding statistics
		\$ 36,657	\$ 186,405	To reclassify day hab expenses with no corresponding statistics
5. COG Expenses (G) Community Employment	\$ 82,627	\$ (36,640)	\$ 45,987	To match COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 3,191		To record RSC expenses
		\$ 6,362		To record RSC expenses
		\$ 150,531	\$ 160,084	To record RSC expenses

**Appendix B (Page 5)**  
**Licking 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>
<b>Reconciliation to County Auditor Worksheet</b>						
<b>Expense:</b>						
Less: Capital Costs	\$ (67,933)	\$	173			To reconcile depreciation expense
		\$	267			To reconcile depreciation expense
		\$	(113)			To reconcile depreciation expense
		\$	(422)			To reconcile depreciation expense
		\$	(2,006)			To reconcile depreciation expense
		\$	(1,218)			To reconcile depreciation expense
		\$	(4,701)			To reconcile depreciation expense
		\$	(140)			To reconcile depreciation expense
		\$	40,560	\$	(35,533)	To reconcile depreciation expense
Less: Other	\$ (353,949)	\$	32,603	\$	(321,346)	To reconcile off Schedule A COG expenses
<b>Medicaid Administration Worksheet</b>						
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$	21,705	\$	21,705	To record ancillary costs
10. Through Calendar Year						

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# Dave Yost • Auditor of State

**LICKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**LICKING 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**