



Dave Yost • Auditor of State

NOBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th 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 Noble 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 did not tour the facilities as the County Board does not own any buildings. We compared 2011 and 2012 square footage totals to final 2010 square footage and found that the square footage reported changed by more than 10 percent; however, the County Board stated that the final 2010 square footage reflects the correct square footage usage by program in 2011 and 2012.

We reported variances in Appendix A (2011) and Appendix B (2012) to match 2010 square footage.

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.

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Statistics – Square Footage (Continued)

3. DODD requested that we report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We 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 did not perform this procedure – 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 determined that there were no individuals served or units of service omitted.

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 did not perform this procedure as the County Board did not provide adult program services.

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 did not perform this procedure as the County Board did not provide adult program services.

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 final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We did not perform this procedure as the County Board did not provide adult program services.

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

We did not perform this procedure as the County Board did not provide adult program services.

Statistics – Attendance (Continued)

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 attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual.

We did not perform this procedure as the County Board did not provide adult program services.

7. DODD asked us to select 30 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 (as described in Paid Claims testing, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any unit did not meet the documentation requirements.

We did not perform this procedure as the County Board did not provide Community Employment services.

Acuity Testing

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

We did not perform this procedure as the County Board did not provide adult program services.

2. DODD asked us to compare two individuals from each acuity level on the County Board's 2008 through 2011 attendance acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We did not perform this procedure as the County Board did not provide adult program services.

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 did not perform this procedure as the County Board did not provide transportation services.

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 did not perform this procedure as the County Board did not provide transportation services.

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*.

Statistics – Transportation (Continued)

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified by the County Board. We found no unreported costs of bus tokens/cabs.

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 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 found no differences.

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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences.

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

We selected 13 Unallowable SSA units in 2011, which was 100 percent of the Unallowable SSA units, and haphazardly selected a sample of 60 Unallowable SSA units for 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

The errors did not exceed 10 percent for 2011. We found no differences in 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 2012 TCM, Other SSA Allowable and Unallowable SSA units increased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that additional staff was hired in 2012.

Statistics – Service and Support Administration (Continued)

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 did not perform this procedure in 2011 as the general time units did not account for over 10 percent of total SSA units on the final Schedule B-4 plus any general time units recorded.

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

The errors exceeded 10 percent; however, our review of supporting documentation did not indicate a systemic issue.

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 Receipt Reports for the General fund to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 State Account Code Detailed Report and other supporting documentation.

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

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council (COG) 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 State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following source 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 \$11,239 in 2011 and \$8,846 in 2012.

Paid Claims Testing

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

- 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.

Also 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.

We found an instance of non-compliance with documentation requirements for 2011 with Targeted Case Management (TCM). We found no instances of non-compliance with these documentation requirements for 2012. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

Recoverable Finding – 2011

Finding \$9.93

Service Code	Units	Review Results	Finding
TCM	1	Lack of supporting documentation	\$9.93

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

Paid Claims Testing (Continued)

2. 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 reports, 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. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

3. DODD requested that we report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code reports.

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program, for Lines (20) to Line (25)*. We reviewed the MBS Summary by Service Code report and found the County Board was not reimbursed for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's 2011 Appropriation Ledger and 2012 Budget Report for the General, Supported Living and MEORC funds.

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

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 not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds in 2011. Disbursements in the county auditor's report exceeded the County Board disbursements by \$4,758. We determined the difference was due to the County Board not including a portion of dental and vision benefits on the Cost Report. We reported these adjustments in Appendix A (2011) and with these adjustments, the County Board disbursements reconciled within 1/4 percent for 2011.

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

Total County Board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds in 2012.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed Reports and other supporting documentation.

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

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

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

We found no differences.

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 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 Expense Detail Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Assets reports.

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

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

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

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Fixed Assets reports.

We found no differences.

3. DODD asked us to compare the County Board's final 2010 Fixed Assets report to the County Board's 2011 and 2012 Fixed Assets reports 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 no differences.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 of the County Board's fixed assets which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. DODD also requested that we re-compute 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 did not perform this procedure as the County Board did not have any fixed assets which met the capitalization policy and were being depreciated in their first year in 2011 or 2012.

Property, Depreciation, and Asset Verification Testing (Continued)

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2011 or 2012. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 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 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Appropriation Ledger for 2011 and Budget Report for 2012 for the General fund.

The variance was less than two percent for 2011. Because the variance was greater than two percent in 2012, we obtained the County Board's explanation and scanned the County Board's State Expenses Detailed Report to identify misclassified costs. The variance was due to a worker's compensation adjustment that was not properly classified as benefits on the Cost Report. We reported these differences in Appendix B (2012).

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences.

3. DODD requested that we select a sample 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 one employee and compared the County Board's organizational chart and State Expenses Detailed Reports to the worksheet in which the employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported difference in Appendix A (2011) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below. We found no differences in 2012.

Payroll Testing (Continued)

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 organization chart and State Expense Detail 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 no differences.

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

2. DODD asked us to compare the MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

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

3. DODD asked us to compare Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

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

4. DODD asked us to select 10 plus 10 percent of remaining RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer reports for the third quarter of 2011 and the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD asked us to determine if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to MAC using the RMTS Methodology for 2010 and 2012.

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

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

We did not receive a response from officials to the exceptions noted above.

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

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

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

Dave Yost
Auditor of State

May 19, 2015

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 150,000	\$ (150,000)	\$ -	To match final COG workbook
Schedule B-1, Section A				
11. Early Intervention (C) Child	87	(87)		- To match final 2010 square footage
21. Service And Support Admin (D) General	171	(171)		- To match final 2010 square footage
23. Administration (D) General	242	(241)		1 To match final 2010 square footage
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 844	\$ 844	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 22	\$ (17)	\$ 5	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,418	\$ 1,455	\$ 10,873	To record vision and dental benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 414	\$ 414	To reclassify unallowable promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 46,793	\$ (650)		To reclassify early intervention mileage expense
		\$ (890)		To reclassify building services expenses
		\$ (1,379)		To reclassify family support expenses
		\$ (454)		To reclassify BHN Alliance expenses
		\$ (199)		To reclassify consumer meeting expense
		\$ (11,062)		To reclassify BHN Alliance expenses
		\$ (1,939)		To reclassify SSA expense
		\$ (414)	\$ 29,806	To reclassify unallowable promotional expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 33,218	\$ 33,218	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 3,170	\$ 989	\$ 4,159	To match final COG workbook
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,654	\$ 890	\$ 3,544	To reclassify building services expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 732	\$ 732	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ (1)	\$ 5	To match final COG workbook
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 13,677	\$ 61		To reclassify Early Intervention Specialist's benefits
		\$ 2,662	\$ 16,400	To record vision and dental benefits
2. Employee Benefits (C) School Age	\$ 2,308	\$ (61)		To reclassify Early Intervention Specialist's benefits
		\$ 631	\$ 2,878	To record vision and dental benefits
3. Service Contracts (L) Community Residential	\$ 972	\$ 38,961		To reclassify costs to Guernsey County for adult program
		\$ 888		To reclassify Community Project Coordinator expenses
		\$ 372	\$ 41,193	To reclassify Community Project Coordinator expense
4. Other Expenses (A) Early Intervention	\$ 5,726	\$ 650	\$ 6,376	To reclassify early intervention mileage expense
4. Other Expenses (C) School Age	\$ 25,123	\$ (7,124)	\$ 17,999	To reclassify Bridges to Transition match expense
4. Other Expenses (L) Community Residential	\$ -	\$ 199	\$ 199	To reclassify consumer meeting expense
4. Other Expenses (M) Family Support Services	\$ 10,000	\$ 1,379	\$ 11,379	To reclassify family support expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 454	\$ 454	To reclassify BHN Alliance expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 150,000	\$ 150,000	To match final COG workbook
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 28,418	\$ 1,939	\$ 30,357	To reclassify SSA expense
4. Other Expenses (N) Service & Support Admin. Costs	\$ 926	\$ 11,062	\$ 11,988	To reclassify BHN Alliance expenses

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 38,961	\$ (38,961)	\$ -	To reclassify costs to Guernsey County for adult program
3. Service Contracts (G) Community Employment	\$ 1,260	\$ (372)		To reclassify Community Project Coordinator expense
		\$ (888)	\$ -	To reclassify Community Project Coordinator expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Bridges Match Payment	\$ -	\$ 7,124	\$ 7,124	To reclassify Bridges to Transition match expense
Less: COG Expenses - posted to Schedule A	\$ (151,485)	\$ 150,000	\$ (1,485)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 335,893	\$ 4,748	\$ 340,641	To correct county auditor total

Appendix B
Noble County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 202,975	\$ (202,975)	\$ -	To match final COG workbook
Schedule B-1, Section A				
23. Administration (D) General	-	1	1	To match final 2010 square footage
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 1,073	\$ 1,073	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 16	\$ (3)	\$ 13	To match final COG workbook
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 5,579	\$ (640)	\$ 4,939	To reclassify worker's comp adjustment
3. Service Contracts (X) Gen Expense All Prgm.	\$ 25,202	\$ (5,492)	\$ 18,819	To reclassify BHN Alliance expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 47	\$ 47	To reclassify unallowable advertising expenses
		\$ 536	\$ 583	To reclassify unallowable promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 38,610	\$ (47)	\$ 38,563	To reclassify unallowable advertising expenses
		\$ (66)	\$ 38,497	To reclassify janitorial expenses
		\$ (1,080)	\$ 37,417	To reclassify building services expenses
		\$ (536)	\$ 36,881	To reclassify unallowable promotional expenses
		\$ (2,119)	\$ 34,762	To reclassify building services expenses
		\$ 640	\$ 35,402	To reclassify worker's comp adjustment
5. COG Expenses (L) Community Residential	\$ -	\$ 33,056	\$ 33,056	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 4,511	\$ 33	\$ 4,544	To match final COG workbook
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 66	\$ 66	To reclassify janitorial expenses
		\$ 1,080	\$ 1,146	To reclassify building services expenses
		\$ 2,119	\$ 3,265	To reclassify building services expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 864	\$ 864	To match final COG workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ -	\$ 12,074	\$ 12,074	To reclassify costs to Guernsey County for adult program
		\$ 462	\$ 12,536	To reclassify Community Projects Coordinator expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 891	\$ 891	To reclassify BHN Alliance expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 202,975	\$ 202,975	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,458	\$ 906	\$ 2,364	To match final COG workbook
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 50,671	\$ 5,492	\$ 56,163	To reclassify BHN Alliance expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 12,074	\$ (12,074)	\$ -	To reclassify costs to Guernsey County for adult program
3. Service Contracts (G) Community Employment	\$ 462	\$ (462)	\$ -	To reclassify Community Projects Coordinator expenses

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

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet						
Expense:						
Less: less COG expenses posted to Schedule A	\$ (203,372)	\$	202,975	\$	(397)	To reconcile COG expenses
Revenue:						
Total from 12/31 County Auditor's Report	\$ 563,713	\$	(95)	\$	563,618	To correct county auditor total



Dave Yost • Auditor of State

NOBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

NOBLE 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
JUNE 16, 2015**