



Dave Yost • Auditor of State

TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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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, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Tuscarawas 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 also 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 addition, while performing our initial scan of the Cost Report, we found that square footage should be allocated for Physical Therapy-child, Enclave, and Community Employment programs. We inquired of the County Board and were provided the square footage used and corresponding adjustments to the area of the Occupational Therapy-child and Facility Based Services. We also identified other usage changes based on other procedures performed in the Payroll testing and Medicaid Administrative Claiming (MAC) sections for Administration, Facility Based Services, Program Supervision, MAC, and Service and Support Administration (SSA) in both years.

STATISTICS-SQUARE FOOTAGE (Continued)

We reported the usage changes above in Appendix A (2011) and Appendix B (2012) and we performed the procedures below.

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

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

We found no square footage variances for rooms that were measured exceeding 10 percent.

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

We compared square footage for each room on the floor plan of Starlight Enterprises, Incorporated building to the County Board's summary for each year.

We found no variances.

4. DODD requested us to 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 original square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent as reported in Appendix A (2011) and Appendix B (2012) in addition to the square footage reclassifications in procedure one.

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

STATISTICS – ATTENDANCE

1. DODD asked us to review 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 there were 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 us to 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 Services Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found no differences exceeding two percent in 2011. We reported variances in Appendix B (2012).

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 compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent for Day Habilitation/Adult Day Services/Vocational Habilitation. The number of reported individuals served for Enclave 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 requested us to 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 haphazardly selected 15 Enclave individual names from the County Board's attendance sheets for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

STATISTICS – ATTENDANCE (Continued)

We found no differences exceeding three individuals.

6. DODD requested that we report variances in the total attendance days for 5 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 or other documentation for each individual.

We traced the number of attendance days for 4 adult day service and 1 enclave individuals from the January through May and July through November 2012 from the County Board's Adult Day Array Consumer Timesheet daily 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 reports to the Acuity Assessment Instrument or other documentation for the same five individuals. We also selected an additional seven individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We reported acuity variances in Appendix B (2012).

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 (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 haphazardly selected 15 community employment units from 2011 and 15 units from 2012 from the County Board's Services Provided Detail report 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 in 2011 and 2012 exceeding three units requiring unit adjustment. We did however, find two units that were not calculated in accordance with the Cost Report Guide and instances of non-compliance with these documentation requirements and reported these errors in the Paid Claims section.

ACUITY TESTING

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

We compared the County Board's Attendance by Acuity 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.

ACUITY TESTING (Continued)

For 2009, we found 2 Adult Day Services attendance days should be removed from acuity level A.

For 2010, we found 16 Adult Day Services attendance days should be added to acuity level A; and three Enclave attendance days should be added to acuity level A.

For 2011, we found the following acuity variances:

- 506 Adult Day Services attendance days should be added to acuity level A-1;
 - 280 Adult Day Services attendance days should be removed from acuity level A;
 - 226 Adult Day Services attendance days should be removed from acuity level B;
 - 125 Enclave attendance days should be added to acuity level A-1;
 - 2,715 Enclave attendance days should be added to acuity level A;
 - 24 Enclave attendance days should be removed from acuity level B; and
 - 29 Enclave attendance days should be removed from acuity level C.
2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by Acuity reports to the Acuity Assessment Instrument or other supporting documentation of the acuity level reported to DODD for each individual for each respective year.

For 2008, we found 230 Adult Day Services days of attendance should be reclassified from acuity level B to A and seven Enclave days of attendance should be reclassified from acuity level B to A.

For 2009, we found 110 Adult Day Services days of attendance should be reclassified from acuity level C to A and 10 Enclave days of attendance should be reclassified from acuity level B to A.

For 2010, we found the following acuity variances:

- 240 Adult Day Services days of attendance should be reclassified from acuity level A to A-1.
- 218 Adult Day Services days of attendance should be reclassified from acuity level A to B.
- 126 Adult Day Services days of attendance should be reclassified from acuity level B to A.
- 126 Enclave days of attendance should be reclassified from acuity level A to A-1.

For 2011, we found:

- 229 Adult Day Services days of attendance should be reclassified from acuity level A-1 to A
- 51 Adult Day Services days of attendance should be reclassified from acuity level A-1 to A.
- 125 Enclave based days of attendance should be reclassified from acuity level A-1 to A.

For the four years tested, we found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board for the period tested.

We reported these differences from procedure 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 and submitted it to DODD.

STATISTICS – TRANSPORTATION

1. DODD requested that we report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month, and Age Group, Services Provided Summary, and Services Provided Detail 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, Services Provided Summary, and Services Provided Detail report for accuracy.

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

2. DODD requested that we to report variances of more than 10 percent of the total trips taken for five individuals for both 2010 and 2011, 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 adult individuals and one child for March 2011 and October for 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 report to the amount reported in *Schedule B-3*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2011 and 2012. However, we did review the County Board's detailed expenditure report for any costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section). We found no unreported costs of bus tokens/cabs.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD asked us to 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 in 2011. We found no differences exceeding two percent in 2012.

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

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

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 units in error.

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

We haphazardly selected a sample of 60 SSA Unallowable 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).

The units found to be in error exceeded 10 percent of our SSA Unallowable sample and we reported these differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to 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 requested 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 Other SSA Allowable units decreased by more than five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that in 2011, the County Board was actively working to make sure all eligible consumers became Medicaid eligible.

The final 2012 TCM, Other SSA Allowable, and SSA Unallowable units decreased by more than five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that in 2012, SSAs were involved with Person Centered and Imagined Project training throughout the year which resulted in a decrease in the amount of individual time available with consumers.

5. DODD asked us to 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 requested 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 as the County Board stated they did not track general time

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 Report for the Capital Improvements (N10), Board of Developmental Disabilities (S50), Community DD Residential Services (S51), Board of DD-Title XX (S52), EFMAP (S53), Preschool Grant (T04), Title VI-B Flow Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30), and DD Employee Flexible Spending (Y60) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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 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 in 2011 and 2012.

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 revenue reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports originally 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 of Government (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed report and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$6,510 in 2011 and \$2,250 in 2012;
- IDEA Part B revenues in the amount of \$39,525 in 2011 and \$3,075 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$11,687 in 2011;
- Title XX revenues in the amount of \$69,196 in 2011 and \$63,170 in 2012;
- Help Me Grow revenues in the amount of \$4,800 in 2011 and \$4,050 in 2012;
- EPA Grant Revenue in the amount of \$44,946 in 2011; and
- Motor Fuel Tax Refund in the amount of \$1,966 in 2011 and \$2,007 in 2012.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$319,597 in 2011 and \$343,707 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* 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 Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code Sections 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.

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 (contracts, invoices, service documentation) and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and 2012 in the following service codes: Supported Employment - Community - 15 minute unit (ACO); Adult Day Support - 15 minute unit (ADF); Adult Day Support - Daily unit (ADS); Supported Employment - Enclave - 15 minute unit (FNF); Vocational Habilitation - 15 minute unit (FVF) as described below. We found no difference in comparing contracted rate for transportation to the reimbursed rate.

We also found six paid claims for Non-Medical Transportation-Per Trip-Eligible Vehicle (ATB/FTB) trips in which the claims included two or more field trips. DODD requested we review the 2011 MBS claims data and determine if any more field trips were reimbursed. We found the County Board was reimbursed for 190 ATB and 149 FTB field trips which are covered under the County Board's reimbursement of Adult Day Support services already reimbursed on those service days in accordance with Ohio Admin. Code § 5123:2-9-18 (B)(9)(a).

PAID CLAIMS TESTING (Continued)

The County Board and the billing company responded that these were recreational field trips and that the paid claims were a keying error and were only billed through July 2011. DODD requested we select an additional 10 paid claims to ensure no more field trips were billed after July 2011 and we found additional instances of non-compliance for Non-Medical Transportation-Per Trip-Eligible Vehicle (ATB/FTB) trips as described below.

Recoverable Finding - 2011 Finding \$4,485.61

Service	Units	Review Results	Finding
ACO	2	Lack of supporting documentation	\$7.43
ATB	190	Billed in error for field trips	\$2,363.56
ADF	19	Lack of supporting documentation	\$57.65
ADS	1	Lack of supporting documentation	\$81.59
FTB	149	Billed in error for field trips	\$1,847.33
FNF	9	Lack of supporting documentation	\$8.57
FVF	35	Lack of supporting documentation	\$35.47
ATB	2	Lack of supporting documentation	\$24.03
ATB	1	Units billed in excess of actual service delivery	\$12.02
FTB	4	Units billed in excess of actual service delivery	\$47.96
		Total	\$4,485.61

Recoverable Finding - 2012 Finding \$26.32

Service	Units	Review Results	Finding
FNF	30	Lack of supporting documentation	\$26.32

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

Recommendation:

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

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

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

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

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

PAID CLAIMS TESTING (Continued)

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

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

We found no differences as the County Board only reported COG costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2011 and 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

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

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget Report for the Capital Improvements (N10), Board of Developmental Disabilities (S50), Community DD Residential Services (S51), Board of DD-Title XX (S52), EFMAP (S53), Preschool Grant (T04), Title VI-B Flow Thru (T25), SAMRS #1 (U25), SAMRS #2 (U30), and DD Employee Flexible Spending (Y60)

We found differences as reported in Appendix A (2011) and Appendix B (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 within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds in 2011 and 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 Tuscarawas County DD State Expenses Without Payroll or Benefits Detailed Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports originally reconciled within 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 Tuscarawas County DD State Expenses Without Payroll or Benefits Detail Reports.

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

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

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 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 and H-unassigned 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 traced them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll or Benefits Detailed Report 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 Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012).

8. DODD asked us to select 20 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses 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.

We reported differences from these procedures in Appendix A (2011) and Appendix B (2012) for misclassified 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 differences as reported in Appendix A (2011) and Appendix B (2012).

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

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

4. We haphazardly selected four 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. 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 in 2011. We found differences as reported in Appendix B (2012).

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 determined 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 two disposed assets from the County Board's 2011 and 2012 list of disposed assets and determined if the assets were removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 and 2012 for the disposed items 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 2011 and 2012 Cost Reports and compared the yearly totals to the County Auditor's Budget Reports for the Board of Developmental Disabilities (\$50).

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 Totals By Job Description By Date Span reports.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. DODD asked us to 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 requested us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2011) and Appendix B (2012). We also noted during Statistics – Service and Support Administration testing that the County Board has an SSA perform intake functions without a caseload; therefore, under the Cost Report Guidance we reclassified the salaries and benefits as reported in Appendix A (2011) and Appendix B (2012).

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

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

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 Totals By Job Description by Date Span Reports.

We found no variances.

2. We compared the original MAC Cost by Individual reports to *Worksheet 6*, columns (I) and (O) for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

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

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 11 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 no differences in 2011. We found 2 RMTS observed moments in 2012 for Activity Code 17-Investigating Unusual and Major Unusual Incidents and one RMTS observed moment for Activity Code 18-General Administration that lacked any supporting documentation.

Recommendation:

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

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

Tuscarawas County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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

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

Dave Yost
Auditor of State

September 3, 2015

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	134	(134)	-	To match square footage summary
4. Nursing Services (B) Adult	-	392	392	To match square footage summary
7. Occupational Therapy (C) Child	121	(60)	61	To reclassify to physical therapy square footage
8. Physical Therapy (C) Child	-	60	60	To reclassify to physical therapy square footage
12. Pre-School (C) Child	3,598	84	3,682	To reclassify preschool square footage
13. School Age (C) Child	5,536	1,472	7,204	To match square footage summary
		196	7,204	To reclassify school age square footage
14. Facility Based Services (B) Adult	34,747	(13,606)	20,430	To match square footage summary
		(489)	20,430	To reclassify Enclave and Community Employment square footage
		(222)	20,430	To reclassify Adult Services Director square footage
15. Supported Emp. - Enclave (B) Adult	-	228	228	To reclassify Enclave square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	261	261	To reclassify Community Employment square footage
17. Medicaid Administration (A) MAC	-	8	22	To reclassify MAC square footage
		14	22	To reclassify MAC square footage
20. Family Support Services (D) General	87	9	96	To match square footage summary
21. Service And Support Admin (D) General	1,472	(367)	1,091	To match square footage summary
		(14)	1,091	To reclassify MAC square footage
22. Program Supervision (B) Adult	-	222	222	To reclassify Adult Services Director square footage
22. Program Supervision (C) Child	-	280	-	To match square footage summary
		(280)	-	To reclassify preschool and school age square footage
23. Administration (D) General	1,448	1,494	2,934	To match square footage summary
		(8)	2,934	To reclassify MAC square footage
24. Transportation (D) General	1,884	2,258	4,142	To match square footage summary
25. Non-Reimbursable (D) General	23	23	46	To match square footage summary
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter	86	(86)	-	To report correct number of one-way trips
1. Early Intervention (C) One Way Trips- Second Quarter	61	(61)	-	To report correct number of one-way trips
1. Early Intervention (E) One Way Trips- Third Quarter	54	(54)	-	To report correct number of one-way trips
1. Early Intervention (G) One Way Trips- Fourth Quarter	107	(105)	2	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth	1,169	306	1,475	To report correct number of one-way trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,361	17	2,378	To correct errors from unit tests
5. SSA Unallowable Units (D) 4th Quarter	573	(17)	552	To correct errors from unit tests
		(4)	552	To correct errors from unit tests
Worksheet 1				
2. Land Improvements (G) Community Employment	\$ -	\$ 7,694	\$ 7,694	To reclassify depreciation for RSC/VRP3 Program (House)
2. Land Improvements (L) Community Residential	\$ 7,694	\$ (7,694)	\$ -	To reclassify depreciation for RSC/VRP3 Program (House)
3. Buildings/Improve. (G) Community Employment	\$ -	\$ 4,426	\$ 4,426	To reclassify depreciation for RSC/VRP3 Program (House)
3. Buildings/Improve. (L) Community Residential	\$ 6,249	\$ (4,426)	\$ 1,823	To reclassify depreciation for RSC/VRP3 Program (House)
3. Buildings/Improve. (U) Transportation	\$ 1,196	\$ (355)	\$ 841	To correct depreciation for Storage Barn
5. Movable Equipment (D) Unasgn Children Programs	\$ 10,494	\$ (652)	\$ 9,842	To correct depreciation for Paging System
5. Movable Equipment (E) Facility Based Services	\$ 5,013	\$ 1,167	\$ 6,180	To record loss on Minolta Copier disposed of in 2011
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 8,341	\$ (1,579)	\$ 6,762	To tie to the depreciation schedule

Appendix A (Page 2)
Tuscarawas 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 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 278,097	\$ (64,359)	\$	To reclassify Medicaid/Residential Manager's salary
		\$ (46,828)	\$	To reclassify Community Relations/Special Projects Coordinator salary
		\$ (37,724)	\$	To reclassify Reporting Systems Specialist's salary
		\$ 35,974	\$ 165,160	To reclassify SSA intake salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 320,291	\$ (31,183)	\$	To reclassify Medicaid/Residential Manager's benefits
		\$ (22,689)	\$	To reclassify Community Relations/Special Projects Coordinator benefits
		\$ (18,278)	\$	To reclassify Reporting Systems Specialist's benefits
		\$ 17,430	\$ 265,571	To reclassify SSA intake benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 120,414	\$ (14,975)	\$ 105,439	To reclassify Moving Expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 3,438	\$ 46,828	\$	To reclassify Community Relations/Special Projects Coordinator salary
	\$	\$ 22,689	\$	To reclassify Community Relations/Special Projects Coordinator benefits
		\$ 2,334	\$ 75,289	To reclassify DD Awareness/awards
4. Other Expenses (X) Gen Expense All Prgm.	\$ 147,687	\$ (22,541)	\$	To reclassify building services expenses
		\$ (2,334)	\$	To reclassify DD Awareness/awards
		\$ (1,200)	\$ 121,612	To reclassify car given to consumer
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 82,386	\$ 82,386	To reclassify Adult Services Director salary
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 39,917	\$ 39,917	To reclassify Adult Services Director benefits
4. Other Expenses (H) Unasgn Adult Program	\$	\$ 5,639	\$ 5,639	To reclassify Adult Services Director's
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 50,757	\$ 14,975	\$ 65,732	To reclassify moving expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 49,311	\$ 22,541	\$	To reclassify building services expense
		\$ (9,673)	\$ 62,179	To reclassify purchase of Micron fibers
Worksheet 5				
1. Salaries (L) Community Residential	\$ -	\$ 64,359	\$	To reclassify Medicaid/Residential Manager salary
		\$ 69,401	\$	To reclassify Reporting Systems Manager's salary
		\$ 37,724	\$ 171,484	To reclassify Reporting Systems Specialist's salary
2. Employee Benefits (L) Community Residential	\$ -	\$ 31,183	\$	To reclassify Medicaid/Residential Manager benefits
		\$ 33,625	\$	To reclassify Reporting Systems Manager's benefits
		\$ 18,278	\$ 83,086	To reclassify Reporting Systems Specialist's benefits
3. Service Contracts (D) Unasgn Children	\$ 14,589	\$ (6,552)	\$ 8,037	To reclassify expenses paid to COG
4. Other Expenses (D) Unasgn Children Program	\$ 65,104	\$ (3,764)	\$ 61,340	To reclassify expenses paid to COG
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,644	\$ 1,644	To reclassify Transportation expense
3. Service Contracts (G) Community Employment	\$ -	\$ 67,232	\$	To reclassify Person Centered Services Inc expenses
		\$ 175	\$ 67,407	To reclassify Person Centered Services Inc expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 171,035	\$ (67,232)	\$ 103,803	To reclassify Person Centered Services Inc expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 50	\$ 50	To reclassify Person Centered Services Inc expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 233,876	\$ (50)	\$ 233,826	To reclassify Person Centered Services Inc expenses

Appendix A (Page 3)

Tuscarawas County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 456,824	\$ (69,401)	\$	To reclassify Reporting Systems Manager salary
		\$ (35,974)	\$ 351,449	To reclassify SSA intake salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 302,780	\$ (33,625)	\$	To reclassify Reporting Systems Manager benefits
		\$ (17,430)	\$ 251,725	To reclassify SSA intake benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 872,576	\$ (82,386)	\$ 790,190	To reclassify Adult Services Director salary
2. Employee Benefits (E) Facility Based Services	\$ 422,772	\$ (39,917)	\$ 382,855	To reclassify Adult Services Director benefits
3. Service Contracts (E) Facility Based Services	\$ 23,133	\$ (1,644)	\$	To reclassify transportation expense
		\$ (6,838)	\$ 14,651	To reclassify VRP3 program expenses
3. Service Contracts (G) Community	\$ -	\$ 710	\$	To reclassify VRP3 expenses
		\$ 6,838	\$	To reclassify VRP3 program expenses
		\$ 74,167	\$ 81,715	To reclassify expenses for VRP3 program
4. Other Expenses (E) Facility Based Services	\$ 53,519	\$ (88)	\$	To reclassify VRP3 program expenses
		\$ (5,639)	\$ 47,792	To reclassify Cassie Elvin's expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 88	\$	To reclassify VRP3 expenses
		\$ 6,760	\$ 6,848	To reclassify expenses for VRP3 program
5. COG Expenses (E) Facility Based Services	\$ -	\$ 808	\$ 808	To report COG expenses
5. COG Expenses (F) Enclave	\$ -	\$ 73	\$ 73	To report COG expenses
5. COG Expenses (G) Community Employment	\$ -	\$ 27	\$ 27	To report COG expenses
a1 Adult				
8. Facility Based Services (B) Less Revenue	\$ -	\$ 80,287	\$ 80,287	To offset VRP3 expenses based on CB
9. Enclave (B) Less Revenue	\$ -	\$ 3,553	\$ 3,553	To offset VRP3 expenses based on CB
10. Community Employment (B) Less Revenue	\$ -	\$ 80,608	\$	To offset VRP3 expenses based on CB
		\$ 7,548	\$	To offset VRP3 expenses based on CB
		\$ 6,760	\$	To offset VRP3 expenses based on CB
		\$ 3,810	\$ 98,726	To offset VRP3 expenses based on CB
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 279,140	\$ 9,673	\$ 288,813	To reclassify Micron Fiber purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 57,004	\$ 6,552	\$	To reconcile expenses paid to COG
		\$ 3,764	\$ 67,320	To reconcile expenses paid to COG
Plus: VRP3	\$ 97,326	\$ (175)	\$	To reclassify Person Centered Services, Inc expenses
		\$ (710)	\$	To reclassify training for VRP3 program
		\$ (80,608)	\$	To remove VRP3 expenses offset on a1
		\$ (6,760)	\$ 9,073	To remove VRP3 expenses offset on a1
Plus: Car Loan	\$ -	\$ 1,200	\$ 1,200	To reconcile off car loan to consumer
Less: Capital Costs	\$ (225,933)	\$ 355	\$	To reconcile capital costs
		\$ 1,579	\$	To reconcile capital costs
		\$ (1,167)	\$	To reconcile capital costs
		\$ 652	\$ (224,514)	
Total from 12/31 County Auditor's Report	\$ 8,737,381	\$ 1,312	\$ 8,738,693	To reconcile to County Auditor's Expenditure Report
Revenue:				
Total from 12/31 County Auditor's Report	\$ 9,297,338	\$ 1,312	\$ 9,298,650	To reconcile to County Auditor's Revenue Report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 17,661	\$ 17,661	To record ancillary costs
10. Through Calendar Year				

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 203	\$ (203)	\$ -	To reclassify COG expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 3,331	\$ (3,128)	\$ 203	To reclassify COG expenses
23. Homemaker/Personal Care (L) Community Residential	\$ -	\$ 3,331	\$ 3,331	To reclassify COG expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	156	(156)	-	To match square footage summary
4. Nursing Services (B) Adult	-	392	392	To match square footage summary
7. Occupational Therapy (C) Child	121	(60)	61	To reclassify to physical therapy square footage
8. Physical Therapy (C) Child	-	60	60	To reclassify to physical therapy square footage
12. Pre-School (C) Child	3,598	416	4,014	To reclassify preschool square footage
13. School Age (C) Child	5,790	110	5,900	To match square footage summary
14. Facility Based Services (B) Adult	30,548	(9,407) (489)	21,141 20,424	To reclassify school age square footage To match square footage summary To reclassify Enclave and Community Employment square footage
15. Supported Emp. -Enclave (B) Adult	-	228	228	To reclassify Enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	261	261	To reclassify Community Employment square footage
17. Medicaid Administration (A) MAC	-	20 5	25	To reclassify MAC square footage To reclassify MAC square footage
20. Family Support Services (D) General	174	18	192	To match square footage summary
21. Service And Support Admin (D) General	2,945	(736) (5)	2,209 2,204	To match square footage summary To reclassify MAC square footage
22. Program Supervision (B) Adult	883	(883) 228	-	To match square footage summary To reclassify Adult Services Director square footage
22. Program Supervision (C) Child	1,726	(338) (1,388)	-	To match square footage summary - To reclassify preschool and school age square footage
23. Administration (D) General	2,746	774 (20)	3,500	To match square footage summary To reclassify MAC square footage
24. Transportation (D) General	3,768	748	4,516	To match square footage summary
25. Non-Reimbursable (D) General	-	1,102	1,102	To match square footage summary
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	133	133	To correct 15 Minute units
10. Days Of Attendance (A) Facility Based Services	17,150	447	17,597	To reclassify acuity days of attendance
10. Days Of Attendance (B) Supported Emp. - Enclave	2,632	152	2,784	To reclassify acuity days of attendance
11. Days Of Attendance (A-1) Facility Based Services	450	(447)	3	To reclassify acuity days of attendance
11. Days Of Attendance (A-1) Supported Emp. - Enclave	152	(152)	-	To reclassify acuity days of attendance
12. Days Of Attendance (A) Facility Based Services	8,115	1	8,116	To correct days of attendance
Schedule B-3				
1. Early Intervention (E) One Way Trips- Third Quarter	3	(3)	-	To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	651	3	654	To report correct number of one-way trips
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	524	(7)	517	To correct errors from unit tests

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1						
2. Land Improvements (G) Community Employment	\$ -	\$	7,694	\$	7,694	To record depreciation for improvements to the House building
3. Buildings/Improve (G) Community Employment	\$ -	\$	4,426	\$	4,426	To record depreciation for the House Building
3. Buildings/Improve (U) Transportation	\$ 1,196	\$	(355)	\$	841	To correct depreciation for Storage Barn
5. Movable Equipment (D) Unasgn Children Programs	\$ 5,572	\$	(5,572)	\$		To reclassify purchases greater than \$5,000 expense
		\$	17,458	\$	17,458	To record depreciation for School Equipment
5. Movable Equipment (N) Service & Support Admin	\$ 4,241	\$	1,264	\$	5,505	To record depreciation for Sharp MX-M503N copier
5. Movable Equipment (V) Admin	\$ -	\$	1,078	\$	1,078	To record loss for Kyocera Copier
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 255,930	\$	(29,138)	\$		To reclassify Medicaid/Residential Manager salary
		\$	(47,764)	\$		To reclassify Community Relations/Special Projects Coordinator salary
		\$	(25,469)	\$		To reclassify Reporting Systems Specialist's salary
		\$	36,702	\$	190,261	To reclassify SSA intake salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 360,224	\$	(17,027)	\$		To reclassify Medicaid/Residential Manager benefits
		\$	(27,911)	\$		To reclassify Community Relations/Special Projects Coordinator benefits
		\$	(14,883)	\$		To reclassify Reporting Systems Specialist's benefits
		\$	21,447	\$	321,850	To reclassify SSA intake benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 221,972	\$	(15,260)	\$		To reclassify expenses paid to COG
		\$	(5,678)	\$		To reclassify improvements to Group Home
		\$	(1,119)	\$	199,915	To reclassify advertising costs at auction
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	47,764	\$		To reclassify Community Relations/Special Projects Coordinator salary
	\$	\$	27,911	\$		To reclassify Community Relations/Special Projects Coordinator benefits
		\$	2,555	\$		To reclassify NFR expenses for DD Awareness and promotional ads
		\$	1,119	\$	79,349	To reclassify advertising costs at auction
4. Other Expenses (X) Gen Expense All Prgm.	\$ 135,739	\$	(90)	\$		To reclassify expenses paid to COG
		\$	(4,821)	\$		To reclassify improvements to Group Home
		\$	(2,555)	\$	128,273	To reclassify NFR expenses for DD Awareness and promotional ads
Worksheet 2A						
1. Salaries (H) Unasgn Adult Program	\$ -	\$	84,042	\$	84,042	To reclassify Adult Services Director salary
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	49,111	\$	49,111	To reclassify Adult Services Director benefits
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$	4,272	\$	4,272	To reclassify Cassie Elvin's Program Supervision Expenses
Worksheet 3						
4. Other Expenses (D) Unasgn Children Program	\$ 33,867	\$	(5,572)	\$		To remove purchase greater than \$5,000 reclassified from Worksheet 1 to Reconciliation Worksheet
		\$	(179)	\$	28,116	To reclassify food service license
4. Other Expenses (X) Gen Expense All Prgm.	\$ 20,620	\$	(6,500)	\$	14,120	To reclassify purchase of Sharp Copier greater than \$5,000

Appendix B (Page 3)
Tuscarawas County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 4				
4. Other Expenses (D) Unasgn Children	\$ -	\$ 179	\$ 179	To reclassify food service license
Worksheet 5				
1. Salaries (L) Community Residential	\$ -	\$ 29,138		To reclassify Medicaid/Residentail Manager salary
		\$ 112,332		To reclassify Reporting Systems Manager's salary
		\$ 25,469	\$ 166,939	To reclassify Reporting Systems Specialist's salary
2. Employee Benefits (L) Community Residential	\$ -	\$ 17,027		To reclassify Medicaid/Residentail Manager benefit
		\$ 65,642		To reclassify Reporting Systems Manager's benefits
		\$ 14,883	\$ 97,552	To reclassify Reporting Systems Specialist's benefits
3. Service Contracts (D) Unasgn Children Program	\$ 17,593	\$ (9,795)	\$ 7,798	To reclassify expenses paid to COG
3. Service Contracts (L) Community Residential	\$ -	\$ 5,678	\$ 5,678	To reclassify improvements to Group Home
4. Other Expenses (L) Community Residential	\$ -	\$ 4,821	\$ 4,821	To reclassify improvements to Group Home
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 2,514	\$ 2,514	To reclassify Children's PT expenses
3. Service Contracts (E) Facility Based Services	\$ 2,514	\$ (2,514)	\$ -	To reclassify Children's PT expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 457,953	\$ (112,332)		To reclassify Reporting Systems Manager salary
		\$ (36,702)	\$ 308,919	To reclassify SSA intake salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 392,439	\$ (65,642)		To reclassify Reporting Systems Manager benefits
		\$ (21,447)	\$ 305,350	To reclassify SSA intake benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 24,653	\$ (11,063)	\$ 13,590	To reclassify expenses paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 808,061	\$ (84,042)	\$ 724,019	To reclassify Adult Services Director salary
2. Employee Benefits (E) Facility Based Services	\$ 472,200	\$ (49,111)	\$ 423,089	To reclassify Adult Services Director benefits
3. Service Contracts (E) Facility Based Services	\$ 37,027	\$ (1,750)		To reclassify expenses paid to COG
		\$ (14,833)	\$ 20,444	To reclassify expenses paid to COG
3. Service Contracts (G) Community	\$ 202,064	\$ (120,000)	\$ 82,064	To reclassify VRP3 Match
4. Other Expenses (E) Facility Based Services	\$ 43,226	\$ (60)		To reclassify expenses paid to COG
		\$ (4,272)	\$ 38,894	To reclassify Cassie Elvin's expenses to Program Supervision
a1 Adult				
8. Facility Based Services (B) Less Revenue	\$ -	\$ 74,863	\$ 74,863	To offset VRP3 expenses based on CB
9. Enclave (B) Less Revenue	\$ -	\$ 16,016	\$ 16,016	To offset VRP3 expenses based on CB
10. Community Employment (B) Less Revenue	\$ -	\$ 72,679		To offset VRP3 expenses based on CB
		\$ 3,514	\$ 76,193	To offset VRP3 expenses based on CB
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 276,159	\$ 5,572		To reconcile purchases greater than \$5,000
		\$ 6,500	\$ 288,231	To reconcile purchases greater than \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 215,280	\$ 15,260		To reconcile expenses paid to COG
		\$ 90		To reconcile expenses paid to COG
		\$ 1,750		To reconcile expenses paid to COG
		\$ 9,795		To reconcile expenses paid to COG
		\$ 11,063		To reconcile expenses paid to COG
		\$ 14,833		To reconcile expenses paid to COG
		\$ 60	\$ 268,131	To reconcile expenses paid to COG
Plus: VRP3 Match	\$ -	\$ 120,000	\$ 120,000	To reconcile VRP3 Match Payments

Appendix B (Page 4)
 Tuscarawas 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 (Continued)						
Expense: (Continued)						
Less: Capital Costs	\$ (290,274)	\$	355	\$		To reconcile capital costs
		\$	(4,426)	\$		To reconcile capital costs
		\$	(17,458)	\$		To reconcile capital costs
		\$	(7,694)	\$		To reconcile capital costs
		\$	5,572	\$		To reconcile capital costs
		\$	(1,078)	\$		To reconcile capital costs
		\$	(1,264)	\$	(316,267)	To reconcile capital costs
Total from 12/31 County Auditor's Report	\$ 9,493,073	\$	(10,070)	\$	9,483,003	To reconcile to County Auditor's Expenditure Report
Medicaid Administration Worksheet						
6- Ancillary Costs (A) Reimbursement	\$ -	\$	22,306	\$	22,306	To record ancillary costs
10. Requested Through Calendar Year						



Dave Yost • Auditor of State

TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TUSCARAWAS 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
NOVEMBER 5, 2015**