



Dave Yost • Auditor of State

**VAN WERT 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 Van Wert County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

STATISTICS – SQUARE FOOTAGE

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared the 2011 and 2012 square footage to the final 2010 square footage and found that the square footage showed changes greater 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 report the square footage from the final 2010 Cost Report for all other program areas.

STATISTICS – SQUARE FOOTAGE (Continued)

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

We did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 (see procedure 1 above).

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

We did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 (see procedure 1 above).

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 did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 (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.

After indicating that the final 2010 square footage reflected the correct usage of space in 2011 and 2012 (see procedure 1 above), the County Board indicated that square footage for Facility Based Services, Service and Support Administration and Non-Reimbursable were not correctly reported. We obtained clarification on usage of space for these three program areas from the County Board and reported these differences in Appendix A (2011) and Appendix B (2012).

STATISTICS – ATTENDANCE

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

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

We found a difference as reported in Appendix A (2011).

STATISTICS – ATTENDANCE (Continued)

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

We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance and with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 noted the County Board reported statistics on *Schedule B-1, Section B, Attendance Statistics* for Enclave in 2011; however, the County Board did not provide Enclave services. We reported these variances in Appendix A. We found no differences exceeding two percent in 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 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 for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variance was over 10 percent.

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

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

We did not perform this procedure since the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 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 five adult day service individuals from January through March, May, August through October and December 2012 from the County Board's weekly attendance reports to *Schedule B-1*.

We found no differences.

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

We found no acuity variances.

STATISTICS – ATTENDANCE (Continued)

7. DODD requested that we 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 (see 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 because the County Board did not provide Community Employment services in 2011 or 2012.

ACUITY TESTING

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

We compared the County Board's 2008, 2009 and 2010 Attendance by Acuity and 2011 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

For 2008, we found the following variances:

- 523 Adult Day Services attendance days should be removed from acuity level A;
- 1 Adult Day Services attendance day should be added acuity level B; and
- 39 Adult Day Services attendance days should be added to acuity level C.

For 2009, we found 99 Adult Day Services attendance days should be removed from acuity level A-1 and 68 Adult Day Services attendance days should be added to acuity level A.

For 2010, we found the following variances:

- 912 Adult Day Services attendance days should be added to acuity level A;
- 81 Adult Day Services attendance days should be added to acuity level B; and
- 141 Adult Day Services attendance days should be added to acuity level C.

We found no variances in 2011.

2. We also compared two individuals from each acuity level on the County Board's 2008 attendance by acuity, 2009 and 2010 Attendance by Acuity and 2011 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other supporting documentation for each individual for each respective year.

For 2008, we found 15 Adult Day Services days should be reclassified from acuity level A to A-1.

For 2009, we found no acuity variances.

For 2010, we found 69 Adult Day Services days should be reclassified from acuity level B to A.

ACUITY TESTING (Continued)

For 2011, we found 30 Adult Day Services days should be reclassified from acuity level B to C.

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

STATISTICS – TRANSPORTATION

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

We compared the number of one-way trips from the County Board's quarterly Units Delivered Transportation By Service, Month and Age Group reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five adults for March 2011 and December 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2011 and 2012. We reviewed the County Board's detailed expenditure 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 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 differences as reported in Appendix A (2011) and Appendix B (2012).

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (Continued)

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

The units found to be in error in 2011 did not exceed 10 percent of our sample. We found no differences in 2012.

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

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

We found no differences in 2011. The units found to be in error did not exceed 10 percent of our sample 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 Other SSA Allowable units increased by more than five percent and the Unallowable SSA units decreased by more than five percent from the 2011 *Schedule B-4*. We obtained the County Board's explanation that the increase in Other SSA Allowable units was due to additional clients and the decrease in Unallowable SSA units was due to individuals moving out of facilities.

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 that we determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

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

We found no differences.

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 county auditor's Revenue Account Report for the Thomas Edison Special Levy, Early Intervention - Thomas Edison and Community MR & DD Residential Services funds and the 12/31/2012 county auditor's Revenue Account Report for the Thomas Edison Special Levy, Ohio Rehabilitation Services, Thomas Edison Note and Early Intervention - Thomas Edison funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

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

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's 2011 & 2012 detailed revenue reports and other supporting documentation.

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

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

We compared revenue entries on *Schedule C, Income Report* to the Northwest Ohio Waiver Administration Council (COG) prepared County Board Summary Workbooks.

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

5. We reviewed the County Board's detailed revenue 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 \$98,304 in 2011 and \$121,395 in 2012;
- Title XX revenues in the amount of \$27,897 in 2011 and \$23,685 in 2012;
- State Housing Grant in the amount of \$67,526 in 2011; and
- Help Me Grow revenues in the amount of \$104,169 in 2011 and \$219,791 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 \$63,221 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix B.

PAID CLAIMS TESTING

1. We selected 107 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H(1)-(2)), and 5101:3-48-01(F) as applicable to the specific service provided:
 - 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 instances of non-compliance with these documentation requirements for 2011 with the Targeted Case Management Services (TCM). There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

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

RECOVERABLE FINDING – 2011

Finding \$536.06

Service Code	Units	Review Results	Finding
TCM	54	Units billed in excess of actual service delivery or services provided to a nursing home/ICF resident	\$536.06

PAID CLAIMS TESTING (Continued)

RECOVERABLE FINDING – 2012

Finding \$78.74

Service Code	Units	Review Results	Finding
TCM	8	Services provided to a nursing home/ICF resident	\$78.74

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

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 if 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 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 reports 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 Appropriation History reports for the Thomas Edison Special Levy, Community MR & DD Residential Services, Ohio Rehabilitation Services (2012 only) and Early Intervention - Thomas Edison funds.

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

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

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if 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.

Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds in 2012. Disbursements in the county auditor's reports exceeded the County Board disbursements total by \$274,011. We determined the difference was due to unreported expenditures. We reported adjustments in Appendix B (2012) and with these adjustments, the County Board disbursements are within 1/4 percent of the county auditor's yearly disbursements total.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expenditure reports and other supporting documentation

We did not perform this procedure as after adjustments the Cost Reports 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 detailed expenditure reports.

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

5. DODD asked us to compared 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 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 detailed expenditure 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.

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

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 detailed expenditure reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 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 detailed expenditure reports and 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 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 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 reported differences in Appendix A (2011) and Appendix B (2012).

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)

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 recompute 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 were being depreciated in their first year in either 2011 or 2012 which were not already tested in procedure 3 above.

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 one disposed asset from the County Board's 2011 detailed revenue report and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

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

We did not perform this procedure in 2012 because the County Board stated that no capital assets were disposed of in 2012. We scanned the County Board's detailed revenue report and did not find any proceeds from the sale or exchange of fixed assets.

PAYROLL TESTING

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Appropriation History reports for the Thomas Edison Special Levy, Community MR & DD Residential Services, Ohio Rehabilitation Services (2012 only) and Early Intervention - Thomas Edison funds.

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 detailed payroll reports.

PAYROLL TESTING (Continued)

We found no differences exceeding \$100 on any worksheet; however, we noted that the County Board did not allocate worker's compensation premiums to all applicable worksheets and we reported variances to Appendix A (2011) and Appendix B (2012).

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 14 employees and compared the County Board's organizational charts, detailed payroll reports 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 in Appendix A (2011). We found no differences in 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 errors in procedure 3 did not exceed 10 percent.

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 MAC in 2011 or 2012.

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 MAC in 2011 or 2012.

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 MAC in 2011 or 2012.

MEDICAID ADMINISTRATIVE CLAIMING (Continued)

4. DODD asked us to select 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 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD asked us to determine if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2011 and 2012.

We did not perform this procedure as the County Board did not participate in MAC in 2011 or 2012.

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.



Dave Yost
Auditor of State

May 13, 2015

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 5,617	\$ 5,617	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	7,156	(6,260)		To agree to final 2010 square footage
		(189)	707	To reclassify facility based square footage
1. Building Services (C) Child	14,915	(14,887)	28	To agree to final 2010 square footage
5. Speech/Audiology (C) Child	526	(363)	163	To agree to final 2010 square footage
7. Occupational Therapy (C) Child	504	(426)	78	To agree to final 2010 square footage
8. Physical Therapy (C) Child	504	(426)	78	To agree to final 2010 square footage
11. Early Intervention (C) Child	2,231	(198)	2,033	To agree to final 2010 square footage
12. Pre-School (C) Child	8,016	(6,152)		To agree to final 2010 square footage
		(1,864)	-	To reclassify non-federal reimbursable square footage
14. Facility Based Services (B) Adult	10,478	5,820		To agree to final 2010 square footage
		189		To reclassify facility based square footage
		(180)	16,307	To reclassify SSA square footage
21. Service And Support Admin (D) General	630	180	810	To reclassify SSA square footage
22. Program Supervision (C) Child	479	(479)	-	To agree to final 2010 square footage
23. Administration (D) General	280	90	370	To agree to final 2010 square footage
24. Transportation (D) General	120	(90)	30	To agree to final 2010 square footage
25. Non-Reimbursable (B) Adult	-	179	179	To agree to final 2010 square footage
25. Non-Reimbursable (C) Child	2,741	17,825		To agree to final 2010 square footage
		1,864	22,430	To reclassify non-federal reimbursable square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	17	(17)	-	To correct individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	1,195	(1,195)	-	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	(6.0)	-	To correct typical hours of service
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	79	23,613	23,692	To report correct number of one-way trips
3. School Age (C) One Way Trips- Second Quarter	3,096	(759)	2,337	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	2,081	(2,081)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	3,844	(3,844)	-	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,478	1,066	7,544	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,393	2,830	5,223	To correctly report TCM units
2. Other SSA Allowable Units (D) 4th Quarter	259	202	461	To correctly report other allowable units
5. SSA Unallowable Units (D) 4th Quarter	-	1,288	1,288	To correctly report unallowable units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 6	\$ 6	To match final COG workbook
II. Department of DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 33,954	\$ 33,954	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 961	\$ 961	To match final COG workbook

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Van Wert County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1					
2.	Land Improvements (D) Unasgn Children Programs	\$ 85,229	\$ (85,229)	\$ -	To reclassify notes payable expense
3.	Buildings/Improve. (D) Unasgn Children Programs	\$ -	\$ 49,362	\$ 49,362	To record depreciation expenses
3.	Buildings/Improve. (E) Facility Based Services	\$ -	\$ 24,437		To record depreciation expenses
			\$ 1,667	\$ 26,104	To record depreciation expense
4.	Fixtures (D) Unasgn Children Programs	\$ -	\$ -	\$ -	
5.	Movable Equipment (A) Early Intervention	\$ 1,084	\$ (1,084)	\$ -	To reclassify early intervention equipment expenses
5.	Movable Equipment (B) Pre-School	\$ 996	\$ (996)	\$ -	To reclassify school equipment expenses
5.	Movable Equipment (D) Unasgn Children Programs	\$ -	\$ 287	\$ 287	To record depreciation expenses
5.	Movable Equipment (E) Facility Based Services	\$ 684	\$ (684)	\$ -	To reclassify adult service equipment expenses
5.	Movable Equipment (N) Service & Support Admin	\$ 1,051	\$ (1,051)	\$ -	To reclassify SSA equipment expenses
5.	Movable Equipment (U) Transportation	\$ -	\$ (1,491)	\$ (1,491)	To record gain on sale of asset
5.	Movable Equipment (V) Admin	\$ -	\$ 151	\$ 151	To record depreciation expenses
5.	Movable Equipment (X) Gen Expense All Prgm.	\$ 4,934	\$ (4,934)		To reclassify admin equipment expenses
			\$ 1,682	\$ 1,682	To record depreciation expense
6.	Capital Leases (D) Unasgn Children Programs	\$ 10,043	\$ (10,043)	\$ -	To reclassify operating copier lease payments
6.	Capital Leases (E) Facility Based Services	\$ 15,851	\$ (10,451)		To reclassify operating copier lease payments
			\$ (5,400)	\$ -	To reclassify gift shop rent expenses
6.	Capital Leases (U) Transportation	\$ 28,627	\$ (28,627)		To reclassify capital bus lease payments
			\$ 58,516	\$ 58,516	To record depreciation on capital lease
Worksheet 2					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 99,713	\$ (40,495)		To remove worker's compensation premiums
			\$ 6,113	\$ 65,331	To allocate worker's compensation premiums
3.	Service Contracts (X) Gen Expense All Prgm.	\$ 325,893	\$ (9,850)		To reclassify RSC Match Payments
			\$ 10,043		To reclassify operating copier lease payments
			\$ 10,451		To reclassify operating copier lease payments
			\$ (14,454)		To reclassify children's program contract expenses
			\$ (33,069)		To reclassify fees paid to COG
			\$ (49,768)		To reclassify adult day service contract expenses
			\$ (15,104)		To reclassify community residential expenses
			\$ (31,290)		To reclassify contingent billing fees
			\$ (1,038)		To reclassify community residential expense
			\$ (46,545)		To reclassify TCM match expenses
			\$ (27,509)		To reclassify admin fees
			\$ (82,475)	\$ 35,285	To reconcile waiver match expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,713	\$ 1,713	To reclassify unallowable findings for recovery expense
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 103,251	\$ 4,934		To reclassify admin equipment expenses
			\$ (20)		To reclassify fees paid to COG
			\$ (27,223)		To reclassify TCM match expenses
			\$ (5,691)		To reclassify admin fees
			\$ (39,463)		To reconcile waiver match expenses
			\$ (1,713)	\$ 34,075	To reclassify unallowable findings for recovery expense

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Van Wert County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)						
5. COG Expenses (L) Community Residential	\$ -	\$	1,504	\$	1,504	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$	2,501	\$	2,501	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$	405	\$	405	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$	31,290			To reclassify contingent billing fees
			\$ 5,691			To reclassify admin fees
			\$ 27,509			To reclassify admin fees
			\$ 50,327	\$	114,817	To record auditor and treasurer fees
Worksheet 2A						
2. Employee Benefits (E) Facility Based Services	\$ 36,299	\$	3,207	\$	39,506	To allocate worker's compensation premiums
Worksheet 3						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,036	\$	1,371	\$	15,407	To allocate worker's compensation premiums
Worksheet 5						
2. Employee Benefits (A) Early Intervention	\$ 37,127	\$	3,326	\$	40,453	To allocate worker's compensation premiums
3. Service Contracts (A) Early Intervention	\$ -	\$	14,454	\$	14,454	To reclassify children's program contract expenses
3. Service Contracts (D) Unasgn Children Program	\$ 19,700	\$	(19,700)	\$	-	To reclassify RSC Match Payment
3. Service Contracts (L) Community Residential	\$ -	\$	15,104			To reclassify community residential expenses
			\$ 1,038			To reclassify community residential expense
			\$ 75,029	\$	91,171	To reclassify capital housing expense
4. Other Expenses (A) Early Intervention	\$ 2,215	\$	1,084			To reclassify early intervention equipment expenses
			\$ 996	\$	4,295	To reclassify school equipment expenses
4. Other Expenses (B) Pre-School	\$ 61	\$	(61)	\$	-	To reclassify nursing expense
5. COG Expenses (L) Community Residential	\$ -	\$	6,436	\$	6,436	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	1,732	\$	1,732	To match final COG workbook
Worksheet 7-B						
2. Employee Benefits (D) Unasgn Children Program	\$ 13,025	\$	1,167	\$	14,192	To allocate worker's compensation premiums
2. Employee Benefits (E) Facility Based Services	\$ 7,148	\$	1,351	\$	8,499	To allocate worker's compensation premiums
4. Other Expenses (B) Pre-School	\$ -	\$	61	\$	61	To reclassify nursing expense
4. Other Expenses (E) Facility Based Services	\$ 528	\$	390	\$	918	To reclassify nursing expense
Worksheet 8						
1. Salaries (E) Facility Based Services	\$ 2,635	\$	(2,335)	\$	300	To reclassify Truck Driver salary
2. Employee Benefits (E) Facility Based Services	\$ 525	\$	84			To allocate worker's compensation premiums
			\$ (479)	\$	130	To reclassify Truck Driver benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 93,106	\$	6,399	\$	99,505	To allocate worker's compensation premiums
4. Other Expenses (X) Gen Expense All Prgm.	\$ 6,609	\$	1,620	\$	8,229	To reclassify capital bus lease interest payments

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Van Wert County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 55,023	\$ 6,348	\$ 61,371	To allocate worker's compensation premiums
3. Service Contracts (N) Service & Support Admin. Costs	\$ 1,702	\$ (1,552)	\$ 150	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 2,542	\$ 1,051	\$ 3,593	To reclassify SSA equipment expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 10,704	\$ 10,704	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 347,373	\$ 2,335	\$ 349,708	To reclassify Truck Driver salary
2. Employee Benefits (E) Facility Based Services	\$ 187,040	\$ 11,129		To allocate worker's compensation premiums
		\$ 479	\$ 198,648	To reclassify Truck Driver benefits
3. Service Contracts (E) Facility Based Services	\$ 106,632	\$ 5,400		To reclassify gift shop rent expenses
		\$ (5,617)		To reclassify room and board expenses
		\$ 49,768	\$ 156,183	To reclassify adult day service contract expenses
4. Other Expenses (E) Facility Based Services	\$ 2,413	\$ 684		To reclassify adult service equipment expenses
		\$ (390)	\$ 2,707	To reclassify nursing expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (50,327)	\$ (50,327)	To reconcile off auditor and treasurer fees
Plus: Capital Housing	\$ 75,029	\$ (75,029)	\$ -	To reclassify capital housing expense
Plus: Leases And Rentals	\$ -	\$ 27,007	\$ 27,007	To reclassify capital bus lease payments
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 33,069		To reclassify fees paid to COG
		\$ 20		To reclassify fees paid to COG
		\$ 1,552	\$ 34,641	To reclassify fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 39,463		To reclassify waiver match expenses
		\$ 82,475	\$ 121,938	To reclassify waiver match expenses
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 27,223	\$ 27,223	To reclassify TCM match expenses
		\$ 46,545	\$ 73,768	To reclassify TCM match expenses
Plus: RSC Match Payments	\$ -	\$ 19,700		To reclassify RSC Match Payments
		\$ 9,850	\$ 29,550	To reclassify RSC Match Payments
Less: Capital Costs	\$ -	\$ (49,362)		To reconcile off depreciation expense
		\$ (287)		To reconcile off depreciation expense
		\$ (24,437)		To reconcile off depreciation expense
		\$ (151)		To reconcile off depreciation expense
		\$ (1,682)		To reconcile off depreciation expense
		\$ (1,667)		To reconcile off depreciation expense
		\$ (58,516)		To reconcile off depreciation expense
		\$ 1,491	\$ (134,611)	To reconcile off depreciation expense
Less: Plus: Notes Payable	\$ -	\$ 85,229	\$ 85,229	To reclassify notes payable expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 3,982	\$ 3,982	To reclassify room and board expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	7,156	(6,260) (189)	707	To agree to final 2010 square footage To reclassify facility based square footage
1. Building Services (C) Child	14,915	(14,887)	28	To agree to final 2010 square footage
5. Speech/Audiology (C) Child	526	(363)	163	To agree to final 2010 square footage
7. Occupational Therapy (C) Child	504	(426)	78	To agree to final 2010 square footage
8. Physical Therapy (C) Child	504	(426)	78	To agree to final 2010 square footage
11. Early Intervention (C) Child	2,231	(198)	2,033	To agree to final 2010 square footage
12. Pre-School (C) Child	8,016	(6,152) (1,864)	-	To agree to final 2010 square footage To reclassify non-federal reimbursable square footage
14. Facility Based Services (B) Adult	10,478	5,820 189		To agree to final 2010 square footage To reclassify facility based square footage
		(180)	16,307	To reclassify SSA square footage
21. Service And Support Admin (D) General	630	180	810	To reclassify SSA square footage
22. Program Supervision (C) Child	479	(479)	-	To agree to final 2010 square footage
23. Administration (D) General	-	370	370	To agree to final 2010 square footage
24. Transportation (D) General	-	30	30	To agree to final 2010 square footage
25. Non-Reimbursable (B) Adult	-	179	179	To agree to final 2010 square footage
25. Non-Reimbursable (C) Child	2,741	17,825 1,864	22,430	To agree to final 2010 square footage To reclassify non-federal reimbursable square footage
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	398	1,062	1,460	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,319	(1,061)	5,258	To report correct number of one-way trips
Schedule B-4				
			-	
1. TCM Units (D) 4th Quarter	2,648	1,292	3,940	To correctly report TCM units
2. Other SSA Allowable Units (D) 4th Quarter	323	124	447	To correctly report other allowable units
5. SSA Unallowable Units (D) 4th Quarter	368	167	535	To correctly report unallowable units
Worksheet 1				
3 Buildings/Improve (D) Unasgn Children Programs	\$ 49,084	\$ 278	\$ 49,362	To correct depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ 40,193	\$ (15,756)		To correct depreciation expense
		\$ 1,667	\$ 26,104	To record depreciation expense
5. Movable Equipment (E) Facility Based Services	\$ 410	\$ (410)	\$ -	To reclassify building services equipment expense
5. Movable Equipment (V) Admin	\$ 2,022	\$ (2,022)	\$ -	To reclassify admin equipment expenses
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 6,674	\$ (6,674)		To reclassify building services equipment expenses
		\$ 1,682	\$ 1,682	To record depreciation expense
6. Capital Leases (D) Unasgn Children Programs	\$ 10,726	\$ (10,726)	\$ -	To reclassify operating copier lease payments
6. Capital Leases (E) Facility Based Services	\$ 16,337	\$ (5,400) \$ (10,937)	\$ -	To reclassify gift shop rent expenses To reclassify operating copier lease payments
6. Capital Leases (U) Transportation	\$ 42,658	\$ (1,150) \$ (41,508) \$ 47,873	\$ 47,873	To reclassify transportation expense To reclassify capital bus lease payments To record depreciation on capital lease

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Van Wert County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 101,217	\$ (37,090)		To remove worker's compensation premiums
			\$ 6,428	\$ 70,555	To allocate worker's compensation premiums
3.	Service Contracts (X) Gen Expense All Prgm.	\$ 278,097	\$ 10,937		To reclassify operating copier lease payments
			\$ 10,726		To reclassify operating copier lease payments
			\$ (16,582)		To reclassify community residential expenses
			\$ (39,799)		To reclassify contingent billing fees
			\$ (290)		To reclassify unallowable advertising expense
			\$ (600)		To reclassify fees paid to COG
			\$ (18,583)		To reclassify TCM match expenses
			\$ (17,285)		To reclassify admin fees
			\$ (96,684)		To reclassify waiver match expenses
			\$ 2,775		To reclassify RSC expense
			\$ (26,276)		To reclassify children's program contract expenses
			\$ (27,028)	\$ 59,408	To reclassify adult day service contract expenses
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 290		To reclassify unallowable advertising expense
			\$ 220	\$ 510	To reclassify unallowable advertising and employee morale expenses
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 197,108	\$ (220)		To reclassify unallowable advertising and employee morale expenses
			\$ (54,875)		To reclassify TCM match expenses
			\$ (14,805)		To reclassify admin fees
			\$ (91,893)		To reclassify waiver match expenses
			\$ 2,022	\$ 37,337	To reclassify admin equipment expenses
5.	COG Expenses (L) Community Residential	\$ 4,152	\$ (2,310)	\$ 1,842	To match final COG workbook
5.	COG Expense (N) Service & Support Admin	\$ 19,590	\$ (502)	\$ 19,088	To match final COG workbook
5.	COG Expense (O) Non-Federal Reimbursable	\$ 2,104	\$ (835)	\$ 1,269	To match final COG workbook
10.	Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 39,799		To reclassify contingent billing fees
			\$ 14,805		To reclassify admin fees
			\$ 17,285		To reclassify admin fees
			\$ 48,578	\$ 120,467	To record auditor and treasurer fees
Worksheet 2A					
2.	Employee Benefits (E) Facility Based Services	\$ 38,730	\$ 3,363	\$ 42,093	To allocate worker's compensation premiums
3.	Service Contracts (N) Service & Support Admin	\$ 5,600	\$ (5,600)	\$ -	To reclassify fees paid to COG
Worksheet 3					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 14,342	\$ 1,291	\$ 15,633	To allocate worker's compensation premiums
3.	Service Contracts (B) Pre-School	\$ 139	\$ (139)	\$ -	To reclassify food license expense for program not operated by CB
3.	Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 139	\$ 139	To reclassify food license expense for program not operated by CB
4.	Other Expenses (E) Facility Based Services	\$ 4,756	\$ 410	\$ 5,166	To reclassify building services equipment expense
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 6,183	\$ 6,674	\$ 12,857	To reclassify building services equipment expenses

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Van Wert County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5					
2.	Employee Benefits (A) Early Intervention	\$ 37,006	\$ 2,901	\$ 39,907	To allocate worker's compensation premiums
3.	Service Contracts (A) Early Intervention	\$ 11,007	\$ 26,276	\$ 37,283	To reclassify children's program contract expenses
3.	Service Contracts (C) School Age	\$ 29,378	\$ (29,378)	\$ -	To reclassify RSC expenses
3.	Service Contracts (L) Community Residential	\$ -	\$ 16,582	\$ 16,582	To reclassify community residential expenses
4.	Other Expenses (A) Early Intervention	\$ 3,471	\$ 849	\$ 4,320	To reclassify early intervention equipment expense
4.	Other Expenses (C) School Age	\$ 849	\$ (849)	\$ -	To reclassify early intervention equipment expense
5.	COG Expenses (L) Community Residential	\$ 7,673	\$ (2,901)	\$ 4,772	To match final COG workbook
5.	COG Expenses (O) Non-Federal Reimbursable	\$ 3,889	\$ (601)	\$ 3,288	To match final COG workbook
Worksheet 7-B					
2.	Employee Benefits (B) Pre-School	\$ 4,621	\$ 823	\$ 5,444	To allocate worker's compensation premiums
2.	Employee Benefits (D) Unasgn Children Program	\$ 35	\$ 73	\$ 108	To allocate worker's compensation premiums
2.	Employee Benefits (E) Facility Based Services	\$ 5,713	\$ 1,002	\$ 6,715	To allocate worker's compensation premiums
Worksheet 8					
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 75,821	\$ 5,213	\$ 81,034	To allocate worker's compensation premiums
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 728	\$ 3,644		To reclassify capital lease interest payments
			\$ 1,150		To reclassify transportation expense
			\$ (50)	\$ 5,472	To reclassify fees paid to COG
Worksheet 9					
2.	Employee Benefits (N) Service & Support Admin. Costs	\$ 48,030	\$ 5,616	\$ 53,646	To allocate worker's compensation premiums
3.	Service Contracts (N) Service & Support Admin. Costs	\$ 50,246	\$ (29,913)		To reclassify fees paid to COG
			\$ (18,616)		To reconcile TCM match expense
			\$ (1,685)	\$ 32	To reclassify fees paid to COG
4.	Other Expenses (N) Service & Support Admin. Costs	\$ 3,071	\$ (646)	\$ 2,425	To match to detailed expenditure report
5.	COG Expenses (N) Service & Support Admin. Costs	\$ 36,203	\$ 13,257	\$ 49,460	To match final COG workbook
Worksheet 10					
1.	Salaries (E) Facility Based Services	\$ 344,303	\$ 156	\$ 344,459	To reclassify Truck Driver payroll
2.	Employee Benefits (E) Facility Based Services	\$ 193,058	\$ 10,380	\$ 203,438	To allocate worker's compensation premiums
3.	Service Contracts (E) Facility Based Services	\$ 126,751	\$ 5,400		To reclassify gift shop rent expenses
			\$ (3,982)		To reclassify room and board expenses
			\$ (156)		To reclassify Truck Driver payroll
			\$ (110)		To reclassify fees paid to COG
			\$ 27,028	\$ 154,931	To reclassify adult day service contract expenses
3.	Service Contracts (G) Community Employment	\$ -	\$ 29,378		To reclassify RSC expenses
			\$ 5,625		To record RSC expense
			\$ (2,775)	\$ 32,228	To reclassify RSC expense

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 Van Wert County Board of Developmental Disabilities
 2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 29,378		To record RSC expenses
		\$ 5,625		To record RSC expense
		\$ (2,775)	\$ 32,228	To record RSC expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (48,578)	\$ (48,578)	To reconcile off auditor and treasurer fees
Plus: Transfers Out-General	\$ -	\$ -	\$ -	
Plus: Leases And Rentals	\$ -	\$ 37,864	\$ 37,864	To reclassify capital lease payments
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 5,600		To reclassify fees paid to COG
		\$ 110		To reclassify fees paid to COG
		\$ 29,913		To reclassify fees paid to COG
		\$ 50		To reclassify fees paid to COG
		\$ 600		To reclassify fees paid to COG
		\$ 1,685	\$ 37,958	To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LVI Waivers	\$ -	\$ 91,893		To reconcile waiver match expenses
		\$ 96,684	\$ 188,577	To reconcile waiver match expenses
Plus: Match Paid To DODD For TCM	\$ -	\$ 54,875		To reconcile TCM match expenses
		\$ 18,583		To reconcile TCM match expenses
		\$ 18,616	\$ 92,074	To reconcile TCM match expense
Plus: Help Me Grow	\$ -	\$ 130,382	\$ 130,382	To record Help Me Grow expenses
Plus: Other	\$ -	\$ 56,582		To record RSC match payments
		\$ 80,000		To record notes payable expense
		\$ 3,994	\$ 140,576	To record notes payable expense
Less: Capital Costs	\$ (89,277)	\$ (278)		To reconcile off depreciation expense
		\$ 15,756		To reconcile off depreciation expense
		\$ (1,682)		To reconcile off depreciation expense
		\$ (1,667)		To reconcile off depreciation expense
		\$ (47,873)	\$ (125,021)	To reconcile off depreciation expense
Total from 12/31 County Auditor's Report	\$ 3,120,246	\$ 274,010	\$ 3,394,256	To correct the county auditor total



Dave Yost • Auditor of State

VAN WERT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VAN WERT 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**