



Dave Yost • Auditor of State

AUGLAIZE 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) HCBS 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 Auglaize County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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 attestation standards established by the American Institute of Certified Public Accountants. 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 cost reports.

Statistics – Square Footage

1. DODD requested us to 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 and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured 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 floor space. We found no unreported rented or idle floor space. We also compared 2010 and 2011 square footage totals to final 2009 square footage totals and discussed square footage changes with the County Board and noted significant changes have occurred and we performed the procedures below.

2. DODD requested us to 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* of the Cost Reports.

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 us to 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* of the Cost Reports.

We compared square footage for each room on the ABC Center and Workshop building's floor plan to the County Board's summary for each year. We found variances exceeding 10 percent when comparing the total square footage of both building's floor plan to the County Board's summary.

We reported differences in Appendix A (2010) and Appendix B (2011).

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* worksheet.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

5. We obtained the County Board's methodology for allocating square footage between programs and reviewed 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 found no inconsistencies between the County Board's methodology and the Cost Report Guide.

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 on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011 for Supported Employment - Enclave and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

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 2010 Facility Based Services and Enclave Acuity Report, 2011 Day Services Attendance Summary, 2011 Enclave Client Listing, and the 2010 and 2011 Community Employment Follow Along Tracking 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* of the Cost Reports 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 variances exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2010 and then we compared the final 2010 individuals served to the final individuals served 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 changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 5 below for Enclave individuals.

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

We haphazardly selected 15 individual names from the County Board's Enclave attendance sheets for 2010 and 15 names 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, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested 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.

We haphazardly selected 15 units from 2010 and 18 units from 2011 from the County Board's Community Employment Follow Along Tracking Report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences in the 15 units selected for testing from 2010 or the 18 units selected from 2011.

Recommendation:

However, we noted the County Board's Follow Along Tracking Reports reported 15 minute Community Employment units without adding one additional unit if the remaining number of minutes was eight or greater. We recommend the County Board follow the Community Employment unit reporting guidelines as required by the Cost Report Instructions for Schedule B-1, Allocation Statistics which states in pertinent part, "A unit of service is equivalent to fifteen minutes. Minutes of service provided to a specific eligible individual can be accrued over one calendar day. The number of units is equivalent to the total number of minutes of service provided during the day for a specific individual divided by fifteen plus one additional unit if the remaining number of minutes is eight or greater minutes."

We reported differences in Appendix A (2010) and Appendix B (2011).

Acuity Testing

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

We compared the County Board's attendance 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 cost report worksheet for 2008.

We found that 1,450 facility based days of attendance in acuity level A-1, 589 facility based days in acuity B, and 781 facility based days in acuity level C should be removed from the 2008 Days of Attendance by Acuity supplemental cost report worksheet. We also found that 819 facility based days of attendance should be added to acuity level A on the 2008 Days of Attendance by Acuity supplemental cost report worksheet.

We found no differences for Enclave days of attendance reported on the 2008 Days of Attendance by Acuity supplemental cost report worksheet. We also did not identify any variances on the 2009-2010 Days of Attendance by Acuity Supplemental Cost Report Worksheets. We did not perform this procedure for 2011 as we did not receive a supplemental worksheet for that year.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance acuity reports to the Acuity Assessment Instrument or other documentation for each individual for 2008 and 2009, 2010, and 2011.

We found three out of the 12 individuals selected for testing in both 2008 and 2009 did not have an Acuity Assessment Instrument or equivalent document. We found one out of the 12 individuals selected for 2010 did not have an Acuity Assessment Instrument or equivalent document and 12 days of attendance for acuity level B should be reclassified to acuity level C. We also found that two out of the 10 individuals selected for testing in 2011 did not have an Acuity Assessment Instrument or equivalent document and that one day of attendance should be reclassified from acuity level A-1 to acuity level A and that 25 days of attendance should be reclassified from acuity level A to acuity level C.

Statistics – Transportation

1. DODD requested us to 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 Statistics*.

We compared the number of one-way trips from the County Board's Transportation 2010 Transportation Unit Summary and 2011 Transportation By Service, Month, and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us 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 four adult individuals and one child for 2010 and 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

3. DODD requested us to 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 Statistics*.

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

We did not perform this procedure as the County Board did not report costs of bus tokens, cabs on *Schedule B-3* of the Cost report for 2010 or 2011. However, we did review the County Board's detailed expenditure report for any of these 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 differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested 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 2010 TCM Unit and Quarterly Detailed Units Marked Non-Billable reports and 2011 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We haphazardly selected two samples of 61 Other SSA Allowable units for both 2010 and 2011 from the 2010 Quarterly Unit Entry by Date Span reports and 2011 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in our Other SSA Allowable samples for 2010 or 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units in 2010 and 61 units in 2011 from the 2010 Quarterly Unit Entry by Date Span reports and 2011 Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found differences as reported in Appendix A (2011) and Appendix B (2011) but the units found to be in error did not exceed 10 percent of our sample in 2011.

4. DODD requested 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.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the County Board experienced staff changes and changed billing processes. We reported no variances in Appendix A (2010) and Appendix B (2011).

The final TCM and Other SSA allowable units decreased by more than five percent from the prior year's *Schedule B-4* to 2010 and final Other SSA Allowable units in 2010 to 2011. We obtained the County Board's explanation that the SSA department was short staffed and was transition from self-billing to having a contractual billing agent starting in 2010.

We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested 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% of total SSA units on the final audited *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 indicated a systemic issue.

We haphazardly selected a sample of 60 General Time Units for both 2010 and 2011 from the County Board's Quarterly Detailed Units Marked Non-Billable 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.

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's YTD Revenue Period Report for (019) Board of DD, (021) Community Alternatives, (040) Capital Project, and (502) Donations Fund 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.

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

3. We compared 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 Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 \$16,221 in 2010 and \$12,456 in 2011; and
- Title XX revenues in the amount of \$32,006 in 2010 and \$38,142 in 2011.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims 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):

- 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 (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; 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.¹

Recoverable Finding - 2011

Finding \$37.19

We found instances of non-compliance in which the County Board was reimbursed for 38 units of 15 minute Adult Day Program service time (AXF) when the CB should have been reimbursed for an Adult Day Support daily unit (ADS). The County Board also billed the incorrect number of units for two dates of services. This included 14 units of Adult Day Support and Vocational Habilitation, Individual Options waiver, 15 minute unit (AXF) and 9 units of Adult Day Support and Vocational Habilitation, Level One waiver, 15 Minute Unit (FXF).

Service Code	Units	Review Result	Total Findings
AXF	14	Incorrect number of units billed	\$14.46
FXF	9	Incorrect number of units billed	\$9.30
AXF	38	Incorrect service code billed	\$13.43
		Totals	\$37.19

We also found 306 instances in calendar year 2010 where the County Board billed the daily rate for adult day array services and also billed the 15-minute unit rate for the same individual on the same service date.

We communicated this to DODD, who subsequently performed a sweep of MBS data for calendar years 2009 through 2013 to identify all occurrences of double-billing by the County Board. DODD will invoice the County Board for all instances of double-billing noted during that time period; therefore, we will not issue recoverable findings in our report.

Recommendation:

We recommend the County Board should review current billing practices and develop procedures to ensure services provided are not billed at both a daily rate and a 15-minute unit rate for the same

¹ 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).

individual on the same service date to remain in compliance with OAC 5123: 2-9-19(I)(6).

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.

In 2010, we initially found Medicaid reimbursed units of 13,380 were 665 units greater than the County Board's TCM units report of 12,715 units. The County Board provided an updated 2010 Billable Unit Report listing 14,106 TCM claims. We also performed a data comparison of each TCM claim of the 2010 Billable Unit report against the MBS claims data. We found instances where the Medicaid reimbursed units in MBS were greater than the amount reported in the 2010 Billable Unit report. However, we received documentation and reviewed the MBS claims showing these claims were either adjusted or the County Board did process these claims for reimbursement.

We found no instance where the Medicaid reimbursed units were greater than audited TCM in 2011 and Supported Employment - Community Employment units for 2011.

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 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Combined MTD/YTD Expense Period Report for (019) Board of DD, (021) Community Alternatives, (040) Capital Project, and (502) Donations funds.

We found no differences.

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

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above

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

We compared all service contract and other expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits Detailed reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the West Central Ohio Network COG prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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 Detailed Without Payroll or Benefits reports for service contracts and other expenses 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Without Payroll or Benefits Detailed for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011).

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed Without Payroll or Benefits report that were classified as service contract and other expenses on Worksheets 2-10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule 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 records.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected one County Board fixed asset which met the County Board's capitalization policy and was purchased in either 2010 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.

6. We haphazardly selected three disposed assets in 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 (and 2011, if applicable) 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 Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 cost reports were within two percent of the County Auditor's report totals for these funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2010 and 2011 cost reports and compared the yearly totals to the County Auditor's Combined MTD/YTD Expense Period Report. The variance was less than two percent.

2. DODD asked us to compare the County Board's 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 Cost Allocation of Salaries and Benefits Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 15 employees and compared the County Board's organizational chart and Cost Allocation of Salaries and Benefits Reports 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 (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. DODD asked us to scan the County Board's payroll reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's Cost Allocation of Salaries and Benefit reports and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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.

Sincerely,

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

Dave Yost
Auditor of State

January 17, 2014

cc: Alvin Willis, Superintendent, Auglaize County Board of DD
Todd Busse, Business Manager, Auglaize County Board of DD
James Becher, Board President, Auglaize County Board of DD

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Appendix A
Auglaize County Board of Developmental Disabilities
2010 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	\$ 7,131	\$ 4,055	\$ 11,186	To match to audited COG data
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 1,731	\$ 1,731	To match to audited COG data
Schedule B-1, Section A				
5. Speech/Audiology (B) Adult	228	(228)	0	To reclassify direct services
11. 0-2 Age Children (C) Child	2,508	(350)	2,158	To reclassify direct services
21. Service And Support Admin (D) General	800	236	1,036	To reclassify SSA square footage
22. Program Supervision (B) Adult	900	(140)	760	To reclassify direct services
22. Program Supervision (C) Child	492	(492)	0	To reclassify direct services
25. Non-Reimbursable (C) Child	0	1,252	1,252	To report nonfederal reimbursable square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	67	(32)	35	To agree to compiled report
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	31	(2)	29	To agree to compiled report
2. Days Of Attendance (B) Supported Emp. -Enclave	1,562	(182)	1,380	To agree to compiled report
4. 15 Minute Units (C) Supported Emp. -Community Employment	287	(55)	232	To agree to compiled report
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,930	(4,778)	4,152	To correctly report the Facility Based transports
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	973	973	To correctly report the Enclave transports
7. Supported Emp. -Comm. Emp. (G) One Way Trips- Fourth Quarter	0	2,727	2,727	To correctly report Community Employment transports
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,502	1,391	3,893	To correctly report total TCM units
2. Other SSA Allowable Units (D) 4th Quarter	705	(105)	600	To correctly report total TCM units
5. SSA Unallowable Units (D) 4th Quarter	568	63	631	To correctly report total TCM units
		(2)	629	To adjust for incorrectly reported units
Schedule C				
I. County				
(A) Tax Levy	\$ 4,901,016	\$ 106	\$ 4,901,122	To agree auditor/treasurer fees to settlements
II. Department of DD				
(M) Other [Waiver Reconciliation]	\$ (5,978)	\$ 3,772	\$ (2,206)	To match to audited COG data
Worksheet 1				
4. Fixtures (H) Unasn Adult Programs	\$ 990	\$ 9,855	\$ 10,845	To record loss on disposed compressor
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 4,036	\$ 4,036	To record loss on disposed phone system
5. Movable Equipment (U) Transportation	\$ 1,175	\$ 13,463	\$ 14,638	To record unrecorded loss on sale of buses
8. COG Expenses (L) Community Residential	\$ 165	\$ 9	\$ 174	To match audited COG data
8. COG Expenses (M) Family Support Services	\$ 69	\$ (14)	\$ 55	To match audited COG data
8. COG Expenses (N) Service & Support Admin	\$ 41	\$ 3	\$ 44	To match audited COG data
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8	\$ 8	To match audited COG data
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 178,603	\$ 2,023	\$ 180,626	To adjust the accrual amount per Board reconciliation sheet
		\$ (1,117)	\$ 179,509	To adjust for incorrect adjustments
		\$ (25,871)	\$ 153,638	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 44,755	\$ (500)	\$ 44,255	To reclassify family support expenses
		\$ 338	\$ 44,593	To reclassify nonfederal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 97,065	\$ (4,036)	\$ 93,029	To reclassify nonfederal reimbursable expenses
		\$ 5,222	\$ 98,251	To remove adjustment on disposed asset
		\$ (338)	\$ 97,913	To adjust for incorrect adjustments
		\$ (4,512)	\$ 93,401	To reclassify nonfederal reimbursable expenses
		\$ (155)	\$ 93,246	To reclassify nonprofit audit expenses
		\$ (5,326)	\$ 87,920	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 3,800	\$ (204)	\$ 3,596	To reclassify purchases > \$5,000
5. COG Expense (M) Family Support Services	\$ 1,584	\$ (447)	\$ 1,137	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ 952	\$ (51)	\$ 901	To match audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 160	\$ 160	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 79,382	\$ 106	\$ 79,488	To agree auditor/treasurer fees to settlements
		\$ 25,871	\$ 105,359	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 59,036	\$ (59,036)	\$ -	To reclassify direct salaries; Evans & May
1. Salaries (E) Facility Based Services	\$ 149,269	\$ (149,269)	\$ -	To reclassify salaries; Davis, Barnes & Ferrall
1. Salaries (H) Unasn Adult Program	\$ -	\$ 97,252	\$ 97,252	To reclassify salaries; Barnes & Ferrall
1. Salaries (M) Family Support Services	\$ 28,762	\$ (28,762)	\$ -	To reclassify family support salaries; Enneking
1. Salaries (N) Service & Support Admin	\$ 87,712	\$ (87,712)	\$ -	To reclassify SSA salaries; Geib & May
2. Employee Benefits (A) Ages 0-2	\$ 37,464	\$ (37,464)	\$ -	To reclassify direct benefits; Evans & May
2. Employee Benefits (E) Facility Based Services	\$ 62,896	\$ (62,896)	\$ -	To reclassify benefits; Davis, Barnes & Ferrall
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 35,727	\$ 35,727	To reclassify benefits; Barnes & Ferrall
2. Employee Benefits (M) Family Support Services	\$ 23,221	\$ (23,221)	\$ -	To reclassify family support benefits; Enneking
2. Employee Benefits (N) Service & Support Admin	\$ 22,998	\$ (22,998)	\$ -	To reclassify SSA benefits; Geib & May
3. Service Contracts (E) Facility Based Services	\$ 1,152	\$ (1,152)	\$ -	To reclassify unassigned expenses
4. Other Expenses (A) Ages 0-2	\$ 1,616	\$ (1,616)	\$ -	To reclassify EI expenses
4. Other Expenses (E) Facility Based Services	\$ 4,891	\$ (341)	\$ 4,550	To reclassify unassigned expenses
		\$ (4,550)	\$ -	To reclassify unassigned expenses
4. Other Expenses (M) Family Support Services	\$ 297	\$ (297)	\$ -	To reclassify family resources expenses
4. Other Expenses (N) Service & Support Admin	\$ 5,173	\$ (5,173)	\$ -	To reclassify SSA expenses
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 3,488	\$ (3,488)	\$ 0	To reclassify adult program expenditures
2. Employee Benefits (H) Unasn Adult Program	\$ 0	\$ 3,488	\$ 3,488	To reclassify adult program expenditures
3. Service Contracts (A) Ages 0-2	\$ 15,353	\$ (105)	\$ 15,248	To adjust for incorrect adjustments
3. Service Contracts (E) Facility Based Services	\$ 5,189	\$ (5,189)	\$ -	To reclassify adult program expenditures
3. Service Contracts (H) Unasn Adult Program	\$ -	\$ 5,189	\$ 5,189	To reclassify adult program expenditures
		\$ (279)	\$ 4,910	To adjust for incorrect adjustments
4. Other Expenses (A) Ages 0-2	\$ 28,409	\$ 105	\$ 28,514	To adjust for incorrect adjustments
4. Other Expenses (E) Facility Based Services	\$ 53,323	\$ (53,323)	\$ -	To reclassify adult program expenditures
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 53,323	\$ 53,323	To reclassify adult program expenditures
		\$ (89,855)	\$ (36,532)	To remove adjustment for disposed asset
		\$ 279	\$ (36,253)	To adjust for incorrect adjustments
		\$ (9,000)	\$ 34,747	To reclassify purchases > \$5,000
5. COG Expenses (L) Community Residential	\$ 301	\$ 17	\$ 318	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 126	\$ (26)	\$ 100	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ 75	\$ 5	\$ 80	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To match audited COG data
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 263,472	\$ 59,036	\$ 322,508	To reclassify direct salaries; Evans & May
1. Salaries (M) Family Support Services	\$ -	\$ 28,762	\$ 28,762	To reclassify family support salaries; Enneking
2. Employee Benefits (A) Ages (0-2)	\$ 145,607	\$ 37,464	\$ 183,071	To reclassify direct benefits; Evans & May
2. Employee Benefits (M) Family Support Services	\$ -	\$ 23,221	\$ 23,221	To reclassify family support benefits; Enneking
3. Service Contracts (M) Family Support Services	\$ 1,331	\$ 1,867	\$ 3,198	To adjust the accrual amount per Board reconciliation sheet
3. Service Contracts (O) Non-Federal Reimbursable	\$ 443,222	\$ (23,183)	\$ 420,039	To reclassify fees paid to COG
4. Other Expenses (A) Ages (0-2)	\$ 14,265	\$ 1,616	\$ 15,881	To reclassify EI expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 297	\$ 297	To reclassify family support expenses
		\$ 500	\$ 797	To reclassify family support expenses
5. COG Expenses (M) Family Support Services	\$ 23,918	\$ (5,786)	\$ 18,132	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,546	\$ 2,546	To match audited COG data

Appendix A
 Auglaize County Board of Developmental Disabilities
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-C				
3. Service Contracts (E) Facility Based Services	\$ 378	\$ (378)	\$ -	To reclassify non speech expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 306,105	\$ 87,712	\$ 393,817	To reclassify SSA salaries; Geib & May
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 119,569	\$ 22,998	\$ 142,567	To reclassify SSA benefits; Geib & May
4. Other Expenses (N) Service & Support Admin. Costs	\$ 9,296	\$ 5,173	\$ 14,469	To reclassify SSA expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 381,644	\$ 52,018	\$ 433,662	To reclassify facility based salaries; Davis
1. Salaries (F) Enclave	\$ 41,012	\$ (41,012)	\$ -	To reclassify salaries to unassigned; Winner & Teague
1. Salaries (G) Community Employment	\$ 19,300	\$ (19,300)	\$ -	To reclassify salaries to unassigned; Winner & Teague
1. Salaries (H) Unasn Adult Program	\$ -	\$ 60,312	\$ 60,312	To reclassify salaries to unassigned; Winner & Teague
2. Employee Benefits (E) Facility Based Services	\$ 275,436	\$ 27,168	\$ 302,604	To reclassify facility based benefits; Davis
2. Employee Benefits (F) Enclave	\$ 30,823	\$ (30,823)	\$ -	To reclassify benefits to unassigned; Winner & Teague
2. Employee Benefits (G) Community Employment	\$ 14,505	\$ (14,505)	\$ -	To reclassify benefits to unassigned; Winner & Teague
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 45,328	\$ 45,328	To reclassify benefits to unassigned; Winner & Teague
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,152	\$ 1,152	To reclassify facility based expenses
4. Other Expenses (E) Facility Based Services	\$ 26,708	\$ (7,995)	\$ 18,713	To reclassify non speech expenses
4. Other Expenses (F) Enclave	\$ 1,474	\$ 4,550	\$ 6,024	To adjust for incorrect adjustments
4. Other Expenses (G) Community Employment	\$ 693	\$ (693)	\$ -	To reclassify facility based expenses
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 693	\$ 693	To reclassify unassigned expenses
		\$ 341	\$ 341	To reclassify unassigned expenses
		\$ 1,474	\$ 2,508	To reclassify unassigned expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 95,337	\$ 5,326	\$ 100,663	To reclassify purchases > \$5,000
		\$ 9,000	\$ 109,663	To reclassify purchases > \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,546,127	\$ 155	\$ 1,546,282	To reclassify fees paid to COG
		\$ 23,183	\$ 1,569,465	To reclassify fees paid to COG
Less: Capital Costs	\$ (32,925)	\$ (13,891)	\$ (46,816)	To record loss on disposals
		\$ (13,463)	\$ (60,279)	To record unrecorded loss on sale of buses
Less: Auditor & Treasurer Fees + Schedule A COG Expenses	\$ (86,513)	\$ (5,786)	\$ (92,299)	To match to audited COG data
		\$ (106)	\$ (92,405)	To agree auditor/treasurer fees to settlements
Less: Aseets not Fully Depreciated from Prior Years	\$ (13,891)	\$ 13,891	\$ -	To remove incorrect adjustment by client
Revenue:				
Less: Auditor's Fees	(\$79,382)	(\$106)	(\$79,488)	To agree auditor/treasurer fees to settlements

Appendix B
Auglaize County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
5. Speech/Audiology (B) Adult	228	(228)	0	To reclassify direct services square footage
11. 0-2 Age Children (C) Child	2,508	(350)	2,158	To reclassify EI square footage
21. Service And Support Admin (D) General	773	263	1,036	To reclassify SSA square footage
22. Program Supervision (B) Adult	900	(140)	760	To reclassify direct services square footage
22. Program Supervision (C) Child	492	(492)	0	To reclassify direct services square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	42	(13)	29	To agree to compiled report
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	33	(10)	23	To agree to compiled report
2. Days Of Attendance (B) Supported Emp. -Enclave	583	491	1,074	To agree to compiled report
4. 15 Minute Units (C) Supported Emp. -Community Employment	407	93	500	To agree to compiled report
5. Total Individuals Served by Age Group (B) Pre-School	0	47	47	To report individuals served
5. Total Individuals Served by Age Group (C) School Age	0	22	22	To report individuals served
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	1,312	(423)	889	To correctly report the number of 0-2 transports
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	102	(10)	92	To correctly report the number of Community Emp transports
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	88	(88)	0	To correctly report the number of Community Emp transports
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,479	875	3,354	To correctly report total TCM units
5. SSA Unallowable Units (D) 4th Quarter	412	298	710	To correctly report total TCM units
		(4)	706	To adjust for incorrectly reported units
Worksheet 1				
5. Movable Equipment (V) Admin	\$ 261	\$ 959	\$ 1,220	To record depreciation on 2010 purchased server
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match audited COG data
8. COG Expenses (F) Enclave	\$ -	\$ 1	\$ 1	To match audited COG data
8. COG Expenses (L) Community Residential	\$ 138	\$ (1)	\$ 137	To match audited COG data
8. COG Expenses (N) Service & Support Admin	\$ 29	\$ (1)	\$ 28	To match audited COG data
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$164,856	(\$2,023)	\$162,833	To adjust the accrual amount per Board reconciliation sheet
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,472	\$ (1,417)	\$ 55	To reclassify allowable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 54,639	\$ 1,417	\$ 56,056	To reclassify allowable expenses
5. COG Expenses (A) Ages 0-2	\$ 89	\$ (3)	\$ 86	To match audited COG data
5. COG Expenses (B) Ages 3-5	\$ 266	\$ (20)	\$ 246	To match audited COG data
5. COG Expense (C) Ages 6-21	\$ 89	\$ (3)	\$ 86	To match audited COG data
5. COG Expense (E) Facility Based Services	\$ -	\$ 6	\$ 6	To match audited COG data
5. COG Expense (F) Enclave	\$ -	\$ 17	\$ 17	To match audited COG data
5. COG Expense (G) Community Employment	\$ -	\$ 17	\$ 17	To match audited COG data
5. COG Expenses (L) Community Residential	\$ 4,536	\$ (448)	\$ 4,088	To match audited COG data
5. COG Expense (M) Family Support Services	\$ 998	\$ (99)	\$ 899	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ 940	\$ (93)	\$ 847	To match audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ 167	\$ (17)	\$ 150	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$96,085	\$3,890	\$99,975	To adjust the accrual amount per Board reconciliation sheet
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 58,509	\$ (58,509)	\$ -	To reclassify EI salaries; Evans & May
1. Salaries (E) Facility Based Services	\$ 147,914	\$ (147,914)	\$ -	To reclassify salaries; Davis, Barnes & Ferrall
1. Salaries (H) Unasn Adult Program	\$ -	\$ 96,328	\$ 96,328	To reclassify salaries; Barnes & Ferrall
1. Salaries (M) Family Support Services	\$ 27,698	\$ (27,698)	\$ -	To reclassify family support salaries; Enneking
1. Salaries (N) Service & Support Admin	\$ 87,002	\$ (87,002)	\$ -	To reclassify SSA salaries; Geib & May
2. Employee Benefits (A) Ages 0-2	\$ 40,888	\$ (40,888)	\$ -	To reclassify EI benefits; Evans & May
2. Employee Benefits (E) Facility Based Services	\$ 68,181	\$ (68,181)	\$ -	To reclassify benefits; Davis, Barnes & Ferrall
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 38,652	\$ 38,652	To reclassify benefits; Barnes & Ferrall
2. Employee Benefits (M) Family Support Services	\$ 25,502	\$ (25,502)	\$ -	To reclassify family support benefits; Enneking
2. Employee Benefits (N) Service & Support Admin	\$ 24,469	\$ (24,469)	\$ -	To reclassify SSA benefits; Geib & May
4. Other Expenses (A) Ages 0-2	\$ 1,619	\$ (1,619)	\$ -	To reclassify EI expenses
4. Other Expenses (E) Facility Based Services	\$ 6,193	\$ (1,241)	\$ 4,952	To reclassify unassigned expenses
4. Other Expenses (M) Family Support Services	\$ 196	\$ (196)	\$ -	To reclassify facility based expenses
4. Other Expenses (N) Service & Support Admin	\$ 3,030	\$ (3,030)	\$ -	To reclassify family support services expenses
Worksheet 3				
4. Other Expenses (A) Ages 0-2	\$ 36,784	\$ (6,504)	\$ 30,280	To reclassify purchases > \$5,000
4. Other Expenses (M) Family Support Services	\$ 1,169	\$ (1,223)	\$ 29,057	To reclassify purchases > \$5,000
4. Other Expenses (N) Service & Support Admin	\$ 8,430	\$ (53)	\$ 1,116	To reclassify purchases > \$5,000
4. Other Expenses (V) Admin	\$ 17,314	\$ (775)	\$ 16,539	To reclassify purchases > \$5,000
4. Other Expenses (W) Program Supervision	\$ 5,366	\$ (240)	\$ 5,126	To reclassify purchases > \$5,000
5. COG Expenses (A) Ages 0-2	\$ 11	\$ 1	\$ 12	To match audited COG data
5. COG Expenses (C) Ages 6-21	\$ 11	\$ 1	\$ 12	To match audited COG data
5. COG Expenses (D) Unasn Children Program	\$ -	\$ 1	\$ 1	To match audited COG data
5. COG Expenses (E) Facility Based Services	\$ -	\$ 2	\$ 2	To match audited COG data
5. COG Expenses (F) Enclave	\$ -	\$ 2	\$ 2	To match audited COG data
5. COG Expenses (L) Community Residential	\$ 561	\$ (4)	\$ 557	To match audited COG data
5. COG Expenses (M) Family Support Services	\$ 123	\$ (1)	\$ 122	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ 116	\$ (1)	\$ 115	To match audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 21	\$ (1)	\$ 20	To match audited COG data
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 263,356	\$ 58,509	\$ 321,865	To reclassify EI salaries; Evans & May
1. Salaries (M) Family Support Services	\$ -	\$ 27,698	\$ 27,698	To reclassify family support salaries; Enneking
2. Employee Benefits (A) Ages 0-2	\$ 158,699	\$ 40,888	\$ 199,587	To reclassify EI salaries; Evans & May
2. Employee Benefits (M) Family Support Services	\$ -	\$ 25,502	\$ 25,502	To reclassify family support benefits; Enneking
4. Other Expenses (A) Ages 0-2	\$ 13,515	\$ 1,619	\$ 15,134	To reclassify EI expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 196	\$ 196	To reclassify family support services expenses
5. COG Expenses (A) Ages 0-2	\$ 1,364	\$ 96	\$ 1,460	To match audited COG data
5. COG Expenses (B) Ages 3-5	\$ 4,091	\$ 97	\$ 4,188	To match audited COG data
5. COG Expenses (C) Ages 6-21	\$ 1,364	\$ 97	\$ 1,461	To match audited COG data
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 297,035	\$ 87,002	\$ 384,037	To reclassify SSA salaries; Geib & May
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 128,829	\$ 24,469	\$ 153,298	To reclassify SSA benefits; Geib & May
4. Other Expenses (N) Service & Support Admin. Costs	\$ 9,079	\$ 3,030	\$ 12,109	To reclassify SSA expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 360,011	\$ 51,586	\$ 411,597	To reclassify facility based salaries; Davis
1. Salaries (F) Enclave	\$ 34,250	\$ (34,250)	\$ -	To reclassify salaries; Winner & Teague
1. Salaries (G) Community Employment	\$ 26,911	\$ (26,911)	\$ -	To reclassify salaries; Winner & Teague
1. Salaries (H) Unasn Adult Program	\$ -	\$ 61,161	\$ 61,161	To reclassify salaries; Winner & Teague
2. Employee Benefits (E) Facility Based Services	\$ 296,756	\$ 29,529	\$ 326,285	To reclassify facility based benefits; Davis
2. Employee Benefits (F) Enclave	\$ 28,047	\$ (28,047)	\$ -	To reclassify benefits; Winner & Teague
2. Employee Benefits (G) Community Employment	\$ 22,037	\$ (22,037)	\$ -	To reclassify benefits; Winner & Teague
2. Employee Benefits (H) Unasn Adult Program	\$ -	\$ 50,084	\$ 50,084	To reclassify benefits; Winner & Teague
3. Service Contracts (E) Facility Based Services	\$2,600	(\$1,867)	\$733	To adjust the accrual amount per Board reconciliation sheet
4. Other Expenses (E) Facility Based Services	\$ 5,763	\$ 4,352	\$ 10,735	To reclassify facility based expenses
4. Other Expenses (F) Enclave	\$ 124	\$ (124)	\$ -	To reclassify unassigned expenses
4. Other Expenses (G) Community Employment	\$ 98	\$ (98)	\$ -	To reclassify unassigned expenses
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 124	\$ 124	To reclassify unassigned expenses
	\$ 1,241	\$ -	\$ 1,241	To reclassify unassigned expenses
	\$ 98	\$ 1,463	\$ 1,561	To reclassify unassigned expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 70,326	\$ 6,504	\$ 76,830	To reclassify purchases > \$5,000
Less: Capital Costs	\$ (42,844)	\$ (958)	\$ (43,802)	To record depreciation on 2010 purchased server

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Dave Yost • Auditor of State

AUGLAIZE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AUGLAIZE 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
SEPTEMBER 6, 2016**