



Dave Yost • Auditor of State

CARROLL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Carroll County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

The County Board stated that the final 2011 square footage reflects the correct square footage usage by program. We reported these variances in Appendix A (2012) and Appendix B (2013).

2. DODD asked that we compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

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

Statistics – Square Footage (Continued)

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

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

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. 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 with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances.

3. We traced the number of total attendance days for four Adult Day Service and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional six individuals in 2012 and three individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and/or Acuity Assessment Instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012); however, we found no overpayment. We found no differences in 2013.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the Community Employment reports and determined 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 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

Statistics – Attendance (Continued)

We did not perform this procedure as County Board did not track contracted Supported Employment - Community Employment units, see Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances exceeding two percent.

2. We traced the number of trips for four adults and one child for one week in January 2012 and September 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's 2012 State Expenses Without Payroll or Benefits (Detailed) and 2013 State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Summary by Consumer, Service and Date; Receivable Billing Reimbursable Summary by Funding Source and Service and Biller; and Case Note Detail by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported variances exceeding two percent in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

Statistics – Service and Support Administration (Continued)

The variances were greater than 25 percent and we selected an additional sample of 60 units for each year. The combined error rate exceeded 25 percent in 2012 and we projected and then reclassified 299 units to SSA Unallowable and removed 393 units for general time activities. The combined error rate did not exceed 25 percent in 2013 and we reclassified our sample errors. We reported these differences in Appendix A (2012) and Appendix B (2013).

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances exceeding 10 percent in Appendix A (2012) and Appendix B (2013).

4. We determined 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.

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.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date 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 to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Budget Reports for the Permanent Improvement (N000), Hot Lunch (P010), Board of Developmental Disabilities (S010), Residential Services (S012), Special Levy (S015), Family Support Services (T060), Title VI Grant (T065) and Medicaid and Stabilization (U060) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council (COG) County Board Summary Workbooks for 2012 and 2013.

We found no differences.

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

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

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

- Miscellaneous refunds in the amount of \$2,670 in 2012 and \$4,269 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$6,414 in 2012 and \$6,421 in 2013;
- Title VI-B revenues in the amount of \$25,435 in 2012 and \$24,610 in 2013;
- Title XX revenues in the amount of \$26,335 in 2012 and \$21,613 in 2013; and
- School Lunch Program revenues in the amount of \$7,534 in 2012 and \$10,680 in 2013.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance in the Adult Day Support and Vocational Habilitation Combination - 15 minute unit (FXF) and Targeted Case Management (TCM) service codes as described below and made corresponding adjustments on *Schedule B-4* as reported in Appendix A (2012).

2. For selected commercial transportation services codes that have contracted services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of services met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:
 - The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test;
 - Proof of liability insurance and verification of policies and procedures on driver requirements; Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
 - Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
 - Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
 - The transport vehicle met the definition of a commercial vehicle.

Paid Claims Testing (Continued)

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample selected, we found transportation services rendered by Carroll County Transit under a contract with the County Board. We found no other contracted services in the sample. We determined that the selected services met the requirements for per trip non-medical transportation; however, one of the five drivers tested did not have a BMV driving record. As a result, we identified recoverable findings (see tables below) for trips associated with this driver. In addition, we noted the County Board's contract did not specify a per trip rate and determined that the contracted service was not for the complete provision of the service. The County Board was responsible for providing an aide on every transport. As a result, no finding was identified for the difference between the contracted and reimbursed rates.

Recoverable Finding – 2012

Finding \$33.91

Service Code	Units	Review Results	Finding
FTB	2	Non-compliance of provider qualifications	\$24.07
TCM	1	Billed for coverage exclusion	\$9.84
		Total	\$33.91

Recoverable Finding – 2013

Finding \$39.41

Service Code	Units	Review Results	Finding
ATB	2	Non-compliance of provider qualifications	\$23.86
FTB	1	Non-compliance of provider qualifications	\$11.93
FXF	52	Billed incorrect procedure code resulting in overpayment	\$3.62
		Total	\$39.41

Recommendation:

We recommend the County Board ensure that all provider qualifications are met in accordance with Ohio Admin. Code § 5123:2-9-18(H). The County Board should also ensure that it bills services with the correct service code and that only covered activities are billed to Medicaid.

3. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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.

Paid Claims Testing (Continued)

4. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Reports for the Permanent Improvement (N000), Hot Lunch (P010), Board of Developmental Disabilities (S010), Residential Services (S012), Special Levy (S015), Family Support Services (T060), Title VI Grant (T065), Medicaid and Stabilization (U060) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's 2012 State Expenses Without Payroll or Benefits (Detailed) and 2013 State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. We scanned the County Board's 2012 State Expenses Without Payroll or Benefits (Detailed) and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported non-federal reimbursable and misclassified costs in Appendix A (2012). We reported misclassified costs in Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

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

We found contract Community Employment costs in 2012 without supporting documentation of corresponding statistics on *Schedule B-1*; however, the County Board reported these costs as a revenue offset on *Schedule a1, Adult Program*. We found no program costs that lacked corresponding statistics in 2013.

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) and State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for October 2012 and April 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedule reports to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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 to identify any cell variances greater than \$250.

We reported variances exceeding \$250 in Appendix A (2012). We found no differences in 2013.

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences in 2012. We reported differences in Appendix B (2013).

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the one disposed item tested, 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.

Property, Depreciation, and Asset Verification Testing (Continued)

We did not perform this procedure as the County Board stated that no capital assets were disposed in 2013. We scanned the County Board's State Account Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Budget Report for the Permanent Improvement (N000), Hot Lunch (P010), Board of Developmental Disabilities (S010), Residential Services (S012), Special Levy (S015), Family Support Services (T060), Title VI Grant (T065) and Medicaid and Stabilization (T060) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Payroll Only by SAC/Employee (Summary) and State Expenses Without Payroll or Benefits (Detailed) Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 22 selected, we compared the County Board's organizational chart, State Expenses Payroll Only by SAC/Employee (Summary) Reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked that we scan the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports for 2012 and 2013 and compare the 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits equaled MAC salaries and benefits in 2012 and exceeded them in 2013.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

Medicaid Administrative Claiming (MAC)

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 10 observed moments in 2012 and two observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for Activity Code 6-Facilitating Eligibility for Non-Medicaid Programs and one observed moment for Activity Code 18-General Administration that lacked supporting documentation in 2012. We found no differences in 2013.

We reported these instances of non-compliance to DODD. In responses, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

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

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



Dave Yost
Auditor of State

August 17, 2016

Appendix A
Carroll County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 46,760	\$ 1,640	\$ 48,400	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 168	\$ (145)	\$ 23	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 8	\$ 8	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 84	\$ 2,905	\$ 2,989	To match final COG workbook
Schedule B-1, Section A				
7. Occupational Therapy (C) Child	94	137	231	To match to final 2011 square footage
8. Physical Therapy (C) Child	94	137	231	To match to final 2011 square footage
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	16	1	17	To reclassify individual served based on AAI
7. A-1 (B) Supported Emp. - Enclave	1	(1)	-	To reclassify individual served based on AAI
10. A (B) Supported Emp. - Enclave	711	20	731	To reclassify days of attendance based on AAI
11. A-1 (B) Supported Emp. - Enclave	20	(20)	-	To reclassify days of attendance based on AAI
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,677	(1)	1,676	To remove unit due to paid claim error
2. Other SSA Allowable Units (D) 4th Quarter	752	(299)	453	To reclassify projected unallowable units
		2	455	To reclassify allowable units
		(393)	62	To remove projected general time units
5. SSA Unallowable Units (C) 3rd Quarter	279	(116)	163	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	183	(183)	-	To match SSA report
		(2)	-	To reclassify allowable units
		(4)	-	To remove general time units
		299	293	To reclassify projected unallowable units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 46,504	\$ (4,544)	\$ 41,960	To correct depreciation
8. COG Expenses (E) Facility Based Services	\$ -	\$ 7	\$ 7	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 3	\$ 3	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 149	\$ (33)	\$ 116	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 34	\$ 7	\$ 41	To match final COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,213	\$ (60)	\$ 77,153	To reclassify fee paid to COG
5. COG Expense (E) Facility Based Services	\$ -	\$ 213	\$ 213	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 86	\$ 86	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,318	\$ 236	\$ 3,554	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 42,633	\$ 489	\$ 43,122	To match final COG workbook
Worksheet 3				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 6	\$ 6	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 2	\$ 2	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 91	\$ 2	\$ 93	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 21	\$ 12	\$ 33	To match final COG workbook
Worksheet 5				
4. Other Expenses (D) Unasgn Children Program	\$ 16,263	\$ (395)	\$ 15,868	To reclassify unallowable food expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 395	\$ 395	To reclassify unallowable food expense
5. COG Expenses (L) Community Residential	\$ -	\$ 526	\$ 526	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,155	\$ 4,525	\$ 7,680	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
1. Salaries (D) Unasgn Children Program	\$ 47,708	\$ (9,542)	\$ 38,166	To reclassify adult portion of Nurse salary
1. Salaries (E) Facility Based Services	\$ 36,935	\$ 9,542	\$ 46,477	To reclassify adult portion of Nurse salary
2. Employee Benefits (D) Unasgn Children	\$ 19,587	\$ (3,917)	\$ 15,670	To reclassify adult portion of Nurse benefits
2. Employee Benefits (E) Facility Based Services	\$ 9,779	\$ 3,917	\$ 13,696	To reclassify adult portion of Nurse benefits
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 33,233	\$ 5,689	\$ 38,922	To reclassify transportation portion of Director of Adult Services salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 14,693	\$ 2,236	\$ 16,929	To reclassify transportation portion of Director of Adult Services benefits
5. COG Costs (E) Facility Based Services	\$ -	\$ 283	\$ 283	To match final COG workbook
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,728	\$ 8,103	\$ 21,831	To match final COG workbook
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 117,691	\$ (5,689)	\$ 112,002	To reclassify transportation portion of Director of Adult Services salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 59,622	\$ (2,236)	\$ 57,386	To reclassify transportation portion of Director of Adult Services benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 1,023	\$ 1,023	To match final COG workbook
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 60	\$ 60	To reclassify fee paid to COG
Less: Capital Costs	\$ (125,504)	\$ 4,544	\$ (120,960)	To reconcile depreciation adjustment
Less: COG Community Residential Expenses Posted on Schedule A	\$ (47,012)	\$ (4,408)	\$ (51,420)	To reconcile Schedule A COG expenses

Appendix B
Carroll County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A						
19. Room and Board/Cost to Live (L) Community Residential	\$ 41,676	\$	(41,440)	\$	236	To match final COG workbook
Schedule B-1, Section A						
7. Occupational Therapy (C) Child	138		93		231	To match to final 2011 square footage
8. Physical Therapy (C) Child	138		93		231	To match to final 2011 square footage
Schedule B-4						
2. Other SSA Allowable Units (D) 4th Quarter	340		126			To match SSA report
			5			To reclassify allowable units
			(23)			To reclassify unallowable units
			(6)		442	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	56		(37)		19	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	80		(5)			To reclassify allowable units
			(1)			To remove general time unit
			(89)			To match SSA report
			23		8	To reclassify unallowable units
Worksheet 1						
5. Movable Equipment (U) Transportation	\$ 48,720	\$	360	\$	49,080	To correct depreciation
Worksheet 7-B						
1. Salaries (D) Unasgn Children Program	\$ 49,648	\$	(9,930)	\$	39,718	To reclassify adult portion of Nurse salary
1. Salaries (E) Facility Based Services	\$ 39,158	\$	9,930	\$	49,088	To reclassify adult portion of Nurse salary
2. Employee Benefits (D) Unasgn Children	\$ 19,973	\$	(3,995)	\$	15,978	To reclassify adult portion of Nurse benefits
2. Employee Benefits (E) Facility Based Services	\$ 9,940	\$	3,995	\$	13,935	To reclassify adult portion of Nurse benefits
Worksheet 8						
1. Salaries (X) Gen Expense All Prgm.	\$ 24,512	\$	6,006	\$	30,518	To reclassify transportation portion of Director of Adult Services salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 9,928	\$	2,262	\$	12,190	To reclassify transportation portion of Director of Adult Services benefits
Worksheet 9						
3. Service Contracts (N) Service & Support Admin. Costs	\$ 30,913	\$	(30,913)	\$	-	To reclassify fees paid to COG
Worksheet 10						
1. Salaries (H) Unasgn Adult Program	\$ 149,598	\$	(6,006)	\$	143,592	To reclassify transportation portion of Director of Adult Services salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 55,334	\$	(2,262)	\$	53,072	To reclassify transportation portion of Director of Adult Services benefits
Reconciliation to County Auditor Worksheet						
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$	30,913	\$	30,913	To reclassify fees paid to COG
Less: Capital Costs	\$ (130,634)	\$	(360)	\$	(130,994)	To reconcile off depreciation adjustment
Less: COG Expenses from COG Cost Report on Schedule A	\$ (2,689)	\$	41,440	\$	38,751	To reconcile Schedule A COG expenses

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Dave Yost • Auditor of State

DEPARTMENT OF DEVELOPMENTAL DISABILITIES

CARROLL 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 13, 2016