



Dave Yost • Auditor of State





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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, 8<sup>th</sup> 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 Henry 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 costs for Medicaid Administration Claiming (MAC), but no corresponding square footage was reported for 2012. We determined the square footage was omitted and we reported this difference in procedure 3.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and we found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the HOPE Services Preschool building in 2012 and the Napoleon building in 2013 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 found no variances.

**Statistics – Square Footage (Continued)**

3. We compared 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 identified variances greater than 10 percent for any cell in *Schedule B-1*.

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

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 reported variances in Appendix A (2012). We found no variances in 2013.

**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 Attendance by Acuity and Units Provided Detail reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We 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 in 2012. We reported variances in Appendix B (2013).

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance by Acuity 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 Attendance by Acuity reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional two individuals in 2012 and in 2013 to ensure at least two individuals from each acuity level were tested and performed the same acuity level comparison. For differences noted in acuity or attendance days, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation and/or acuity assessment instruction to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

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

We could not perform this procedure on any Enclave individuals' daily attendance as the County Board does not maintain daily supporting Enclave documentation. Instead, we compared the number of days transported for one Enclave individual for two months in 2012 and 2013 from the County Board's transportation reports to the Attendance by Acuity reports. We found that reported attendance days were more than days transported.

### Statistics – Attendance (Continued)

#### Recommendation:

We recommend the County Board maintain the required daily attendance documentation for services as required by the Cost Report Guide in section Schedule B-1, Allocation Statistics which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs...Days of attendance are to be reported." The Audit and Records Retention Requirements section, also states, "Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

4. We selected 30 supported employment-community employment units from the Henry DD Units Provided Detail 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*.

We found no differences or instances of non-compliance.

### Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Detail reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row. We also footed the County Board's transportation reports for accuracy.

We found no variances in 2012. We found no variances exceeding two percent in 2013. See procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section for variances related to contract transportation units.

2. We traced the number of trips for four adults and one child for February 2012 and five adults for August 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 in 2012. We found no variances in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's IHAC Expense Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We determined if any corresponding changes were needed on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2012) and Appendix B (2013). We found no variance impacting *Worksheet 8*.

### **Statistics – Service and Support Administration (SSA)**

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's TCM Allowable/Un-Allowable Summary 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. We also footed the County Board's SSA reports for accuracy.

We found no differences.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the quarterly TCM Allowable/Un-Allowable Detail 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 found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the quarterly TCM Allowable/Un-Allowable Detail 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 found no variances in 2012. We found variances as reported in Appendix B (2013).

4. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to perform additional testing.

We determined that the County Board did not maintain documentation for general time units.

### **Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the county auditor's 2012 and 2013 Fund History reports for the Hope School (S1) and Hope Services/Medical Reserve (HRS) 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 Quadco Rehabilitation Center Administrative Board and Non-Profit Operation and the Northwest Ohio Waiver Administration Council (COGs) County Board Summary Workbooks for 2012 and 2013.

We found no differences.

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

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

We identified the following 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 \$72,915 in 2012 and \$87,992 in 2013;
- School Lunch Program revenues in the amount of \$19,685 in 2012;
- Title XX revenues in the amount of \$37,812 in 2012 and \$32,601 in 2013; and
- IDEA Early Childhood Special Education revenues in the amount of \$26,373 in 2012.

### 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 any 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 2012 for the Supported Employment – Community – 15 minute unit (ACO and FCO) services as described below. We made corresponding unit adjustments on *Schedule B-1* as reported in Appendix A (2012). We found no instances of non-compliance in 2013.

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 as applicable;
- Proof of liability insurance and verification of policies and procedures on driver requirements as applicable;
- 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;

**Paid Claims Testing (Continued)**

- 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.

Additionally, for any other selected services codes that have contracted services, 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.

In our testing of paid claims, we found contracted transportation services rendered by Henry County Transit Network. We determined that these services met the requirements for per trip non-medical transportation; however, two of the 10 drivers tested did not have a controlled substance test, one driver rendered services prior to completing the controlled substance test, and one driver did not have a BMV record. As a result, we identified recoverable findings for trips associated with these errors. We did not perform testing of driver qualifications for one driver that was employed by the County Board.

The County Board's contract specified a per day amount by route. We determined that the contracted service was not for the complete provision of the service as the County Board was responsible for providing resources, such as a driver and funding for a van. As a result, we were unable to compare a contracted rate to the reimbursed rate.

We also found instances of other contracted services in the sample and compared reimbursed rates with the rates specified in the contracts. We found no differences.

**Recoverable Finding – 2012**

**Finding \$88.25**

Service Code	Units	Review Results	Finding
ACO	16	Billed wrong procedure code resulting in overpayment	\$7.19
ATB	4	Non-compliance of provider qualifications	\$49.32
FCO	16	Billed wrong procedure code resulting in overpayment	\$7.19
FTB	2	Non-compliance of provider qualifications	\$24.55
		<b>Total</b>	<b>\$88.25</b>

**Recoverable Finding – 2013**

**Finding \$61.17**

Service Code	Units	Review Results	Finding
ATB	2	Non-compliance of provider qualifications	\$24.55
FTB	3	Non-compliance of provider qualifications	\$36.62
		<b>Total</b>	<b>\$61.17</b>

**Paid Claims Testing (Continued)**

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 and Supported Employment - Community Employment units.

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 Fund History reports for the Hope School (S1) and Hope Services/Medical Reserve (HRS) 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 IHAC Expense Detail 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 reported variances in Appendix A (2012) and Appendix B (2013).

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

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

4. We scanned the County Board's 2012 and 2013 IHAC Expense Detail 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.

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

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.

We found misclassified and non-federal reimbursable costs as reported in Appendix A (2012) and misclassified costs as reported in Appendix B (2013). We found contract transportation units were omitted and added these statistics as reported in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's IHAC Expense Detail 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 Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined that the County Board had supporting documentation for January 2012 and October 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

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

We reported variances in Appendix A (2012). We found no variances in 2013.

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 found no variances exceeding \$250 in 2012. We found no variances in 2013.

3. We verified the County Board's capitalization threshold and found no changes to the capitalization threshold. DODD also asked us to haphazardly select 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 determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. DODD also asked us to recompute the first year's depreciation for the assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identify any variances.

We could not perform the procedure as the County Board had no fixed assets meeting the capitalization threshold that were being depreciated in their first year in either 2012 or 2013.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined if the assets were removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two disposed items tested, based on their undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

#### **Recommendation:**

We recommend the County Board implement a process to report any gain or loss from disposed assets to meet the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

### **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 Fund History reports for the Hope School (S1) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's IHAC Expense Detail reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

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

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 21 selected, we compared the County Board's organizational chart, IHAC Expense Detail 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) and, because misclassification errors exceeded 10 percent in 2012, we performed procedure 4 below.

4. We scanned the County Board's IHAC Expense Detail report for 2012 and compared 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 reported differences in Appendix A (2012). We did not perform this procedure for 2013 as the errors in procedure 3 did not exceed 10 percent.

### Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's IHAC Expense Detail 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 MAC salary and benefits reported exceeded the County Board's salaries and benefits by less than one percent.

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

We found no differences.

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 11 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 no differences.

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

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



**Dave Yost**  
Auditor of State

August 30, 2016

**Appendix A**  
**Henry 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>
<b>Schedule B-1, Section A</b>				
11. Early Intervention (C) Child	1,619	(660) 233	1,192	To match square footage summary To reclassify early intervention square footage due to payroll reclassifications
12. Preschool (C) Child	7,664	615	8,279	To reclassify pre-school square footage due to payroll reclassifications
15. Supported Emp. Enclave (B) Adult	-	69	69	To reclassify Enclave square footage due to payroll reclassifications
16. Supported Emp Community Emp (B) Adult	276	69	345	To reclassify Community Employment square footage due to payroll reclassifications
17. Medicaid Administration (A) MAC	-	17	17	To match square footage summary
21. Service and Support Admin (D) General	909	(225) 154	838	To match square footage summary To reclassify SSA square footage due to payroll reclassifications
22. Program Supervision (B) Adult	414	(154)  (69)  (69)	   122	To reclassify SSA square footage due to payroll reclassifications To reclassify Community Employment square footage due to payroll reclassifications To reclassify Enclave square footage due to payroll reclassifications
22. Program Supervision (C) Child	848	(848)	-	To reclassify early intervention and pre-school square footage due to payroll reclassifications
24. Transportation (D) General	176	(48)	128	To match square footage summary
<b>Schedule B-1</b>				
4. 15 Minute Units (C) Supported Emp. - Community Employment	20,810	(32)	20,778	To remove community employment units due to paid claims error
6. A (A) Facility Based Services	27	1	28	To add individual served due to paid claims errors
10. A (A) Facility Based Services	4,559	2	4,561	To add days of attendance due to paid claims errors
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,212	239  (8)	  3,443	To record contracted transportation trips To remove trips that were nonmedicaid compliant
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 579	\$ (166)	\$ 413	To match supporting documentation
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 526	\$ (332)	\$ 194	To match supporting documentation
7. Supported Emp. - Community Employment (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 27,005	\$ (16,130)	\$ 10,875	To match supporting documentation
<b>Worksheet 1</b>				
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ -	\$ 904	\$ 904	To match depreciation schedule
4. Fixtures (U) Transportation	\$ -	\$ 157	\$ 157	To match depreciation schedule
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ -	\$ 1,620	\$ 1,620	To match depreciation schedule
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 31,113	\$ 31,113	To record loss on disposal of bus
5. Movable Equipment (U) Transportation	\$ -	\$ 28,376	\$ 28,376	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 2,694	\$ 2,694	To match depreciation schedule
8. COG Expenses (E) Facility Based Services	\$ -	\$ 3,473	\$ 3,473	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 274,795	\$ (990)	\$ 273,805	To match supporting documentation
3. Service Contracts (X) Gen Expense All Prgm.	\$ 82,355	\$ 4,015	\$ 86,370	To reclassify ICF cost report preparation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 17,055	\$ 376	\$ 17,431	To reclassify unallowable promotional expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,712	\$ (376)	\$ 93,336	To reclassify unallowable promotional expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 20,932	\$ 20,932	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 27,129	\$ (27,129)	\$ -	To reclassify Director of EI and Wellness and Program Secretary salary
1. Salaries (B) Pre-School	\$ 71,439	\$ (71,439)	\$ -	To reclassify Director of EI and Wellness and Program Secretary salary
1. Salaries (E) Facility Based Services	\$ 22,304	\$ (11,058)	\$ 11,246	To reclassify SASS Manager salary
1. Salaries (F) Enclave	\$ 8,001	\$ (8,001)	\$ -	To reclassify SES Manager salary
1. Salaries (G) Community Employment	\$ 32,003	\$ (32,003)	\$ -	To reclassify SES Manager salary
1. Salaries (K) Co Board Operated ICFMR	\$ 44,110	\$ 38,473	\$ 81,694	To reclassify Home Supervisor salary
1. Salaries (L) Community Residential	\$ 32,204	\$ (32,204)	\$ -	To reclassify Program Secretary salary
1. Salaries (N) Service & Support Admin	\$ 17,024	\$ (17,024)	\$ -	To reclassify Special Olympics Director salary
1. Salaries (U) Transportation	\$ 23,767	\$ (21,688)	\$ 2,079	To reclassify SSA Secretary and SSA Supervisor s
2. Employee Benefits (A) Early Intervention	\$ 12,812	\$ (12,812)	\$ -	To reclassify Transportation Manager and Transportation Coordinator salary
2. Employee Benefits (B) Pre-School	\$ 29,193	\$ (29,193)	\$ -	To reclassify Director of EI and Wellness and Program Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 10,674	\$ (6,348)	\$ 4,326	To reclassify Director of EI and Wellness and Program Secretary benefits
2. Employee Benefits (F) Enclave	\$ 3,910	\$ (3,910)	\$ -	To reclassify SASS Manager benefits
2. Employee Benefits (G) Community Employment	\$ 15,329	\$ (15,329)	\$ -	To reclassify SES Manager benefits
2. Employee Benefits (K) Co Board Operated ICFMR	\$ 17,895	\$ 18,896	\$ 36,354	To reclassify Home Supervisor benefits
2. Employee Benefits (L) Community Residential	\$ 5,609	\$ (437)	\$ -	To reclassify Program Secretary benefits
2. Employee Benefits (N) Service & Support Admin	\$ 6,154	\$ (5,609)	\$ -	To reclassify Special Olympics Director benefits
		\$ 1,547	\$ -	To match supporting documentation
		\$ (6,154)	\$ -	To reclassify SSA Secretary and SSA Supervisor b
		\$ (1,547)	\$ -	To reclassify SSA Supervisor travel expenses
2. Employee Benefits (U) Transportation	\$ 7,840	\$ (6,887)	\$ 953	To reclassify Transportation Manager and Transportation Coordinator benefits
3. Service Contracts (K) Co. Operated ICF/MR	\$ 4,015	\$ (4,015)	\$ -	To reclassify ICF cost report preparation expenses
3. Service Contracts (L) Community Residential	\$ 16,667	\$ (16,667)	\$ -	To reclassify Special Olympics expenses
4. Other Expenses (L) Community Residential	\$ 533	\$ (491)	\$ 42	To reclassify Special Olympics expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3,953	\$ 3,953	To match final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (A) Early Intervention	\$ 2,979	\$ (1,817)	\$ 1,162	To reclassify adult day service expenses
3. Service Contracts (B) Pre-School	\$ 14,100	\$ (8,603)	\$ 5,497	To reclassify adult day service expenses
3. Service Contracts (E) Facility Based Services	\$ 6,314	\$ (5,043)	\$ 1,271	To reclassify adult day service expenses
3. Service Contracts (G) Community Employment	\$ 662	\$ (528)	\$ 134	To reclassify adult day service expenses
3. Service Contracts (K) ICFMR	\$ 7,695	\$ (927)	\$ 6,768	To reclassify adult day service expenses
3. Service Contracts (N) Service & Support Admin	\$ 1,889	\$ (585)	\$ 1,304	To reclassify adult day service expenses
		\$ (743)	\$ 561	To reclassify adult day service expenses
3. Service Contracts (U) Transportation	\$ 342	\$ (162)	\$ 180	To reclassify adult day service expenses
		\$ (61)	\$ 119	To reclassify adult day service expenses
3. Service Contracts (V) Admin	\$ 2,153	\$ (1,719)	\$ 434	To reclassify adult day service expenses
3. Service Contracts (W) Program Supervision	\$ 2,552	\$ (952)	\$ 1,600	To reclassify adult day service expenses
		\$ (793)	\$ 807	To reclassify adult day service expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 8,155	\$ (4,584)	\$ 3,571	To reclassify adult day service expenses
		\$ (513)	\$ 3,058	To reclassify adult day service expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 8,642	\$ 8,642	To match final COG workbook
<b>Worksheet 4</b>				
1. Salaries (E) Facility Based Services	\$ 6,876	\$ (1,167)	\$ 5,709	To reclassify Training Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 1,853	\$ (677)	\$ 1,176	To reclassify Training Specialist benefits
4. Other Expenses (E) Facility Based Services	\$ 6,924	\$ 783	\$ 7,707	To match detailed expenditure report

**Appendix A (Page 3)**  
**Henry 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>
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 127,339	\$ 27,129	\$ 154,468	To reclassify Director of EI and Wellness and Program Secretary salary
1. Salaries (B) Pre-School	\$ 306,777	\$ 71,439	\$ 378,216	To reclassify Director of EI and Wellness and Program Secretary salary
1. Salaries (K) Co Board Operated ICFMR	\$ 279,536	\$ (38,473)		To reclassify Home Supervisor salary
		\$ 889	\$ 241,952	To reclassify Program Secretary salary
1. Salaries (L) Community Residential	\$ 3,163	\$ 32,204	\$ 35,367	To reclassify Special Olympics Director salary
2. Employee Benefits (A) Early Intervention	\$ 44,201	\$ 12,812	\$ 57,013	To reclassify Director of EI and Wellness and Program Secretary benefits
2. Employee Benefits (B) Pre-School	\$ 128,002	\$ 29,193	\$ 157,195	To reclassify Director of EI and Wellness and Program Secretary benefits
2. Employee Benefits (K) Co Board Operated ICFMR	\$ 126,071	\$ (18,896)		To reclassify Home Supervisor benefits
		\$ 437	\$ 107,612	To reclassify Program Secretary benefits
2. Employee Benefits (L) Community Residential	\$ 491	\$ 5,609	\$ 6,100	To reclassify Special Olympics Director benefits
3. Service Contracts (K) Co. Operated ICF/MR	\$ 116,332	\$ 4,015	\$ 120,347	To reclassify ICF cost report preparation expenses
3. Service Contracts (L) Community Residential	\$ 91,958	\$ 16,667	\$ 108,625	To reclassify Special Olympics expenses
4. Other Expenses (L) Community Residential	\$ 10,762	\$ 491	\$ 11,253	To reclassify Special Olympics expenses
<b>Worksheet 7-B</b>				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 2,426	\$ 2,426	To match final COG workbook
<b>Worksheet 8</b>				
1. Salaries (E) Facility Based Services	\$ 38,024	\$ 4,062	\$ 42,086	To match supporting documentation
1. Salaries (F) Enclave	\$ 5,139	\$ 1,049	\$ 6,188	To match supporting documentation
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 21,688	\$ 21,688	To reclassify Transportation Manager and Transportation Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 15,882	\$ (4,149)	\$ 11,733	To match supporting documentation
2. Employee Benefits (F) Enclave	\$ 2,881	\$ (822)	\$ 2,059	To match supporting documentation
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 6,887	\$ 6,887	To reclassify Transportation Manager and Transportation Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 171,479	\$ (1,528)	\$ 169,951	To match detailed expenditure report
3. Service Contracts (G) Community Employment	\$ 84,889	\$ 2,164	\$ 87,053	To match detailed expenditure report
4. Other Expenses (G) Community Employment	\$ 14,312	\$ (1,999)	\$ 12,313	To match detailed expenditure report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 419,022	\$ 17,024	\$ 436,046	To reclassify SSA Secretary and SSA Supervisor s
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 153,665	\$ 6,154	\$ 159,819	To reclassify SSA Secretary and SSA Supervisor t
4. Other Expenses (N) Service & Suport Admin	\$ 12,980	\$ 1,547	\$ 14,527	To reclassify SSA Supervisor travel expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 127,186	\$ 11,058		To reclassify SASS Manager salary
		\$ 1,167	\$ 139,411	To reclassify Training Specialist salary
1. Salaries (F) Enclave	\$ 50,675	\$ 8,001	\$ 58,676	To reclassify SES Manager salary
1. Salaries (G) Community Employment	\$ 112,042	\$ 32,003	\$ 144,045	To reclassify SES Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 52,413	\$ 6,348		To reclassify SASS Manager benefits
		\$ 677	\$ 59,438	To reclassify Training Specialist benefits
2. Employee Benefits (F) Enclave	\$ 27,665	\$ 3,910	\$ 31,575	To reclassify SES Manager benefits
2. Employee Benefits (G) Community Employment	\$ 66,764	\$ 15,329	\$ 82,093	To reclassify SES Manager benefits
3. Service Contracts (E) Facility Based Services	\$ 91,026	\$ 904		To match detailed expenditure report
		\$ (82,268)		To reclassify fees paid to COG
		\$ 16,703		To reclassify adult day service expenses
		\$ 9,400		To reclassify adult day service expenses
		\$ 927	\$ 36,692	To reclassify adult day service expenses
4. Other Expenses (E) Facility Based Services	\$ 5,530	\$ (402)	\$ 5,128	To match detailed expenditure report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 88,591	\$ 88,591	To match final COG workbook

Appendix A (Page 4)  
 Henry 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>
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 82,268	\$ 82,268	To reclassify fees paid to COG
Less: Capital Costs	\$ -	\$ (31,113)		To reconcile off depreciation adjustment
		\$ (904)		To reconcile off depreciation adjustment
		\$ (157)		To reconcile off depreciation adjustment
		\$ (1,620)		To reconcile off depreciation adjustment
		\$ (28,376)		To reconcile off depreciation adjustment
		\$ (2,694)	\$ (64,864)	To reconcile off depreciation adjustment

**Appendix B**  
**Henry 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>
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	17	4	21	To match square footage summary
<b>Schedule B-1, Section B</b>				
6. A (A) Facility Based Services	41	2	43	To match supporting documentation
6. A (B) Supported Emp. - Enclave	12	(1)	11	To reclassify individual served
8. B (A) Facility Based Services	9	1	10	To reclassify individual served
9. C (A) Facility Based Services	5	1	6	To match supporting documentation
10. A (A) Facility Based Services	5,869	(227)	5,642	To reclassify days of attendance
12. B (A) Facility Based Services	1,855	227	2,082	To reclassify days of attendance
<b>Schedule B-3</b>				
5 Facility Based Services (G) One Way Trips- Fourth Quarter	3,824	416		To record contracted transportation trips
		(10)	4,230	To remove trips that were nonmedicaid compliant
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 127	\$ 390	\$ 517	To match supporting documentation
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 129	\$ 627	\$ 756	To match supporting documentation
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 18,286	\$ 6,159	\$ 24,445	To match supporting documentation
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	976	5	981	To reclassify allowable units
5. SSA Unallowable Units (D) 4th Quarter	417	(5)	412	To reclassify allowable units
<b>Worksheet 1</b>				
5. Movable Equipment (U) Transportation	\$ 17,176	\$ (586)	\$ 16,590	To record gain on sale of van
8 COG Expense (E) Facility Based Services	\$ -	\$ 2,917	\$ 2,917	To match final COG workbook
<b>Worksheet 2</b>				
2. Employee Benefits (X) Gen Expense All Prgm	\$ 101,476	\$ (5,742)	\$ 95,734	To match supporting documentation
4. Other Expenses (O) Non-Federal Reimbursable	\$ 30,051	\$ 381	\$ 30,432	To match detailed expenditure report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 98,765	\$ (374)	\$ 98,391	To match detailed expenditure report
5. COG Expense (E) Facility Based Services	\$ -	\$ 16,850	\$ 16,850	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 3,344	\$ (15)	\$ 3,329	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 60,692	\$ (60,692)	\$ -	To reclassify Director of Early Intervention and Program Secretary salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 45,819	\$ (1,734)	\$ 44,085	To reclassify Program Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 28,059	\$ (28,059)	\$ -	To reclassify Director of Early Intervention and Program Secretary benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 19,749	\$ (953)	\$ 18,796	To reclassify Program Secretary benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 4,294	\$ 4,294	To match final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 6,471	\$ (696)	\$ 5,775	To reclassify adult day service expense
3. Service Contracts (X) Gen Expense All Prgm.	\$ 16,710	\$ (11,555)	\$ 5,155	To reclassify adult day service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 40,662	\$ 1,000	\$ 41,662	To match detailed expenditure report
5. COG Expenses (E) Facility Based Services	\$ -	\$ 6,295	\$ 6,295	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 137,364	\$ 60,692	\$ 198,056	To reclassify Director of Early Intervention and Program Secretary salary
1. Salaries (K) Co. Board Operated ICF/MR	\$ 312,454	\$ 1,734	\$ 314,188	To reclassify Program Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 41,411	\$ 28,059	\$ 69,470	To reclassify Director of Early Intervention and Program Secretary benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 130,043	\$ 953	\$ 130,996	To reclassify Program Secretary benefits
5. COG Expenses (O) Non-Federal Reimbursabl	\$ 7,015	\$ 311	\$ 7,326	To match final COG workbook

**Appendix B (Page 2)**  
**Henry 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>
<b>Worksheet 7-B</b>				
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 14,461	\$ (6,380)	\$ 8,081	To match supporting documentation
5. COG Expenses (E) Facility Based Services	\$ -	\$ 2,827	\$ 2,827	To match final COG workbook
<b>Worksheet 8</b>				
2. Employee Benefits (E) Facility Based Services	\$ 14,639	\$ 2,246	\$ 16,885	To match supporting documentation
2. Employee Benefits (G) Community Employment	\$ 8,491	\$ (2,249)	\$ 6,242	To match supporting documentation
3. Service Contracts (E) Facility Based Services	\$ 173,499	\$ 1,998	\$ 175,497	To match detailed expenditure report
3. Service Contracts (G) Community Employment	\$ 93,721	\$ 3,050	\$ 96,771	To match detailed expenditure report
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 107,638	\$ (84,230)		To reclassify fees paid to COG
		\$ 11,555		To reclassify adult day service expenses
		\$ 969	\$ 35,932	To reclassify adult day service expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 69,255	\$ 69,255	To match final COG workbook
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 84,230	\$ 84,230	To reclassify fees paid to COG
Less: Capital Costs	\$ -	\$ 586	\$ 586	To reconcile off depreciation adjustment



# Dave Yost • Auditor of State

**HENRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HENRY 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  
OCTOBER 11, 2016**