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JEFFERSON 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 Jefferson 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 Adult Physical Therapy (PT) services but no square footage reported. We inquired of the County Board and were provided the square footage used for Adult PT services. We reported these differences in Appendix A (2012). We found no differences in 2013.

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 in 2012 and 2013, except for Adult PT which stopped being a County Board program in 2013.

We reported variances in Appendix A (2012) and Appendix B (2013) to carry forward the final 2011 square footage totals with the exception of Adult PT in 2013.

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

Statistics – Square Footage (Continued)

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

3. DODD asked us to compare the County Board's original square footage summary 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 did not perform this procedure (see procedure 1 above).

4. DODD asked us to review differences from our payroll testing procedures to identify if they result in additional square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found payroll re-classifications which would result in square footage variances greater than 10 percent; however, these variances were made in procedure 1 above.

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 unassigned program or general expenses-all program costs not being allocated to the County Board's programs.

We determined that the number of individuals served for *worksheets 7B, Nursing services and 7F, Physical Therapy* needed to be obtained as costs were reported in General Expenses all programs and were not being assigned to Facility Based Services nor County Board Operated ICF-IID on both worksheets in 2012 and to worksheet 7B, County Board Operated ICF-IID program in 2013. The County Board provided these statistics as reported in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Follow-up Unit 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 and 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 reported variances greater than two percent in Appendix A for 2012. We found no variances in 2013.

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

Statistics – Attendance (Continued)

We reported no variances in 2012. We reported variances for 2013 in Appendix B. We found no overpayment in 2013.

4. We selected 30 supported employment-community employment units from the Follow Up Units 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 differences as reported in Appendix A (2012) and Appendix B (2013). We noted the County Board did not include an 'end time' on most of the service documentation. The lack of an 'end time' does not allow for the units to be properly calculated. As a result of the incomplete supporting documentation, we reclassified the expenses related to community employment services to non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013).

Recommendation:

We recommend the County Board ensure service documentation includes start and end times of each visit, to facilitate the proper calculation of Supported Employment - Community Employment units as required by the Cost Report Guide, which states in pertinent part, "Fifteen minutes units will need to be reported for individuals receiving Supported Employment – Community Employment. The 15 minute units are to be calculated as follows. Units of service, for the purposes of this schedule, are to be based on actual delivery time. A unit of service is equivalent to fifteen minutes..."

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group and Services Provided 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 of *Schedule B-3*. We also footed the County Board's Transportation reports for accuracy.

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

We noted that not all transportation statistics for the Enclave program for 2012 were reported on *Schedule B-3, Quarterly Summary of Transportation Services*. The County Board stated that Enclave was only tracked for individuals picked up and dropped off at home and did not include trips for individuals who received Enclave services but received transportation from the Adult Day Services workshop location. Therefore, the County Board provided an estimate of these trips based on the Enclave Days Service Attendance Summary reports multiplied by two trips per day.

We compared the Enclave attendance days used in the estimates for each year with the Enclave Attendance reports used in procedure 3 in the Statistics – Attendance section and found no differences. We also compared five names from the 2012 Enclave Attendance reports with the 2012 Adult Day Services Attendance Summary reports and found they did receive both Day Habilitation Services and Enclave services throughout the year.

We reported the estimated statistics in Appendix A (2012) and Appendix B (2013). We caution users on the reliability of these estimated units.

Statistics – Transportation (Continued)

Recommendation:

We recommend the County Board prepare and maintain the required documentation for Enclave transportation, such as weekly route sheets and monthly summary transportation reports, for services as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. 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."

2. We traced the number of trips for four adults and one child for the months of February, May, August, October and November 2012 and January, March, April, June and December 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 differences exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's Detailed Expenditure 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* and made any corresponding changes on *Worksheet 8, Transportation Services*. If no cost of bus tokens/cabs were reported, we reviewed the County Board's detailed expense reports for any of these costs not identified.

We found no differences.

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 Receivable Billing Reimbursable Detail and Services Provided Detail 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 found no differences.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no errors exceeding 10 percent in 2012. We found no differences in 2013.

Statistics – Service and Support Administration (Continued)

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

We found no differences.

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.

We determined that the County Board did not track general time units in 2012 or 2013.

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 haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the County Board's SSA reports and determine 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 did not perform this procedure because the County Board stated it did not track general time units in 2012 or 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Summary Reports for the Developmental Disabilities (120), Permanent Improvement (019), Preschool Grant (058), Title VI-B (059), Lunch (121), Family Resources (125), Residential/Supportive Living (126), and Residential/RFW (127) 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 and identified any variances.

We found no differences.

3. We reviewed the County Board's Detailed Revenue Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expenses via the use of specific expenditure cost 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 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 \$20,186 in 2012 and \$50,883 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$10,155 in 2012 and \$8,826 in 2013;
- Title VI-B revenues in the amount of \$40,815 in 2012 and \$45,439 in 2013;
- Residential Facility Waiver (RFW) revenues in the amount of \$56,012 in 2012 and \$56,012 in 2013;
- National School Lunch Program revenues in the amount of \$35,950 in 2012 and \$31,416 in 2013;
- Title XX revenues in the amount of \$46,918 in 2012 and \$40,695 in 2013;
- Jefferson Regional Spectrum Center revenues in the amount of \$278,426 in 2012 and \$284,243 in 2013;
- School of Bright Promise revenues in the amount of \$60,063 in 2012 and \$42,389 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$49,778 in 2012 and \$61,021 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared the services to the County Board's service documentation to determine 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.

For selected commercial transportation services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked us to obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, DODD asked us to 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 and, for any errors found, to obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance in Targeted Case Management (TCM) service code. In addition, during SSA Testing the County Board provided us a list of individuals who resided in a nursing home or ICF during 2012 and 2013. We identified that TCM claims existed in the MBS data for many of the nursing home/ICF residents during 2012 and 2013. Therefore, DODD requested that we test an additional 20 paid claims to identify any non-compliance.

Paid Claims Testing (Continued)

We found instances of reimbursed TCM service units in 2012 and 2013 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code Section 5101-3-48-01(D)(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for Medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting"

Recoverable Finding - 2012 Finding \$267.94

Service Code	Units	Review Results	Finding
TCM	27	Services provided to a nursing home/ICF resident	\$267.94

Recoverable Finding - 2013 Finding \$703.26

Service Code	Units	Review Results	Finding
TCM	41	Services provided to a nursing home/ICF resident	\$400.84
TCM	31	Unallowable activity	\$302.42
		Total	\$703.26

Recommendation:

We recommend the County Board monitor TCM claims submitted for reimbursement to ensure compliance with the service documentation requirements and that submitted claims don't meet coverage exclusions defined in Ohio Admin. Code Section 5101-3-48-01(D)(2). The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. 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 units during 2012 or 2013.

3. 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 Developmental Disabilities (120), Permanent Improvement (019), Preschool Grant (058), the Title VI-B (059), Lunch (121), Family Resources (125), Residential/Supportive Living (126), and Residential/RFW (127) funds to identify any variances.

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

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 Expense Detail and Monthly Summary 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 \$500.

We found no differences exceeding \$500 on any worksheet.

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 to identify any variances.

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

4. We scanned the County Board's 2012 and 2013 Expense Detail reports and judgmentally selected 40 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 not classified and 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 \$500.

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 reported misclassified costs in Appendix A (2012) and Appendix B (2013). We found COG SSA program costs that lacked corresponding SSA 15 minute units reported on *Schedule B-4*; therefore, we reclassified these costs as non-federal reimbursable as reported in Appendix B (2013).

5. We scanned the County Board's 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 fixed asset listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2012) and recorded its first year of depreciation in Appendix B (2013). We found no unrecorded purchases meeting the capitalization criteria in 2013.

6. We determined if the County Board maintained documentation to show that it reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) by verifying that the County Board maintained documentation for at least one month in each calendar year.

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

The County Board had supporting documentation for the months of March 2012 and October 2013 that it reconciled its income and expenditures on a monthly basis with the County Auditor during the months selected.

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 \$500.

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 all cell variances greater than \$500.

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

3. We verified 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.

4. DODD asked us to 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 us to recalculate depreciation and any gain or loss for the 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 and identify any variances.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's Detailed Revenue 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 compared the yearly totals to the payroll disbursements on the county auditor's disbursements report for the Preschool Grant (058), Title VI-B (059), and Developmental Disabilities (120) fund.

The variance was less than two percent.

Payroll Testing (Continued)

2. We compared the salaries and benefit costs on the County Board's detailed payroll reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no differences exceeding \$500.

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 40 selected, we compared the County Board's organizational chart, payroll journal 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, we performed procedure 4 below.

4. We scanned the County Board's detailed payroll reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 and determined if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's detailed payroll reports and determined if the MAC salary and benefits were greater by more than one percent. 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 no differences in 2012. We found no differences exceeding one percent in 2013.

2. We compared the MAC Cost by Individual reports to Worksheet 6 for both years to identify any variances.

We found differences as reported in Appendix A (2012). We found no differences for 2013.

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 11 observed moments in 2012 and 2013 and determined if supporting documentation was maintained and 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 two RMTS observed moments for Activity Code 17-MUI or UI Investigations for combined population that lacked supporting documentation in 2012.

We found one RMTS observed moment for Activity Code 17 that lacked supporting documentation in 2013.

Medicaid Administrative Claiming (MAC) (Continued)

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

Recommendation:

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

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

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

February 2, 2016

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Appendix A
Jefferson 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 B-1, Section A				
2. Dietary Services (B) Adult	-	364	364	To reclassify to Audited 2011 Square Footage
2. Dietary Services (C) Child	2,801	(364)	2,437	To reclassify to Audited 2011 Square Footage
5. Speech/Audiology (C) Child	702	213	915	To reclassify to Audited 2011 Square Footage
8. Physical Therapy (B) Adult	-	70	70	To reclassify to Audited 2011 Square Footage
8. Physical Therapy (C) Child	351	(70)	281	To reclassify to Audited 2011 Square Footage
11. Early Intervention (C) Child	915	(775)	140	To reclassify to Audited 2011 Square Footage
15. Supported Emp. - Enclave (B) Adult	-	53	53	To reclassify to Audited 2011 Square Footage
16. Supported Emp. - Comm Emp. (B) Adult	328	50	378	To reclassify to Audited 2011 Square Footage
17. Medicaid Administration (A) MAC	-	215	215	To reclassify to Audited 2011 Square Footage
22. Program Supervision (B) Adult	1,341	(1,341)	-	To reclassify to Audited 2011 Square Footage
22. Program Supervision (C) Child	132	(132)	-	To reclassify to Audited 2011 Square Footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,089	(16)	1,073	To correct 15 Minute units
6. A (A) Facility Based Services	154	13	167	To correct individuals served
6. A (B) Supported Emp. - Enclave	13	3	16	To correct individuals served
9. C (A) Facility Based Services	11	(1)	10	To correct individuals served
10. A (A) Facility Based Services	25,571	1,523	27,094	To correct days of attendance
10. A (B) Supported Emp. - Enclave	3,000	(713)	2,287	To correct days of attendance
12. B (A) Facility Based Services	2,533	(373)	2,160	To correct days of attendance
Schedule B-3				
6. Supported Emp. - Enclave (G) One Way	264	680 (24)	3,816	To report correct number of one-way trips To remove units provided in 2013
9. County Board OPP. ICF/MR (G) One Way	1,735	2,896 (632)	1,103	To report correct number of one-way trips
Worksheet 1				
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 4,509	\$ (524)	\$ 3,985	To remove depreciation for the final year of this asset's cycle
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 42	\$ 42	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 11,750	\$ 9,744	\$ 21,494	To adjust Intake Coordinator salary to Worksheet 2
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 117,917	\$ 4,794	\$ 122,711	To adjust Intake Coordinator benefits to Worksheet 2
5. COG Expense (O) Non-Federal	\$ -	\$ 1,886	\$ 1,886	To match final COG workbook
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 78,770	\$ (78,770)	\$ -	To reclassify salaries for Rachael Bodo and Laurie Brandon
1. Salaries (E) Facility Based Services	\$ 237,078	\$ (237,078)	\$ -	To reclassify salaries for six employees
1. Salaries (K) Co. Operated ICF/MR	\$ 175,663	\$ (175,663)	\$ -	To reclassify salaries for seven employees
1. Salaries (M) Family Support Services	\$ 7,895	\$ (7,895)	\$ -	To reclassify salaries for Carrie Cline and Darlene Perko
1. Salaries (U) Transportation	\$ 39,861	\$ (39,861)	\$ -	To reclassify salaries for Mike Zinno and Denise Kelly
2. Employee Benefits (D) Unasgn Children Program	\$ 39,080	\$ (39,080)	\$ -	To reclassify benefits for Rachael Bodo and Laurie Brandon
2. Employee Benefits (E) Facility Based Services	\$ 117,620	\$ (117,620)	\$ -	To reclassify benefits for six employees
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 86,170	\$ (86,170)	\$ -	To reclassify benefits for seven employees
2. Employee Benefits (M) Family Support Services	\$ 3,917	\$ (3,917)	\$ -	To reclassify benefits for Carrie Cline and Darlene Perko
2. Employee Benefits (N) Service & Support Admin	\$ 16,519	\$ (16,519)	\$ -	To reclassify Darlene Perko's benefits
2. Employee Benefits (U) Transportation	\$ 19,776	\$ (19,776)	\$ -	To reclassify benefits for Mike Zinno and Denise Kelly

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Jefferson County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2A (Continued)				
3. Service Contracts (D) Unasgn Children Program	\$ 11,668	\$ (11,668)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
3. Service Contracts (E) Facility Based Services	\$ 4,550	\$ (4,550)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
3. Service Contracts (N) Service & Support Admin	\$ 18,515	\$ (17,792)		To reclassify a COG payment to the Reconciliation
		\$ (723)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
3. Service Contracts (U) Transportation	\$ 1,212	\$ (1,212)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (D) Unasgn Children Program	\$ 4,700	\$ (4,700)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (E) Facility Based Services	\$ 24,042	\$ (24,042)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (K) Co. Operated ICF/MR	\$ 31,051	\$ (31,051)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (N) Service & Support Admin	\$ 5,812	\$ (5,812)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (U) Transportation	\$ 18,187	\$ (18,187)	\$ -	To reclassify all non-payroll costs from Worksheet 2A
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 68,326	\$ (1,447)	\$ 66,879	To remove an amount for posting to Purchases over \$5,000
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 313,453	\$ (218,129)	\$ 95,324	To reclassify Franchise Fee
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 34	\$ 34	To match final COG workbook
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 20,022	\$ 78,770	\$ 98,792	To reclassify salaries for Rachael Bodo and Laurie Brandon
1. Salaries (K) Co. Board Operated ICF/MR	\$ 1,075,119	\$ 175,663		To reclassify salaries for seven employees
		\$ (28,980)	\$ 1,221,802	To reclassify Miranda Casto's salary to Nursing
1. Salaries (M) Family Support Services	\$ -	\$ 7,895	\$ 7,895	To reclassify salaries for Carrie Cline and Darlene Perko
1. Salaries (O) Non-Federal Reimbursable	\$ 43,628	\$ (9,744)		To adjust Intake Coordinator salary to Worksheet 2
		\$ (33,884)		To adjust RSC Expenses to Community Employment
2. Employee Benefits (D) Unasgn Children Program	\$ 9,933	\$ 38,754	\$ 48,687	To reclassify benefits for Rachael Bodo and Laurie Brandon
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 527,392	\$ 86,170		To reclassify benefits for seven employees
		\$ (13,942)	\$ 599,620	To reclassify Miranda Casto's benefits to Nursing
2. Employee Benefits (M) Family Support Services	\$ -	\$ 3,884	\$ 3,884	To reclassify benefits for Carrie Cline and Darlene Perko
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 21,645	\$ (16,671)		To adjust RSC Expenses to Community Employment
		\$ (4,794)	\$ 180	To adjust Intake Coordinator benefits to Worksheet 2
3. Service Contracts (D) Unasgn Children Program	\$ 45,632	\$ 11,667	\$ 57,299	To reclassify all non-payroll costs from Worksheet 2A
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 10,141	\$ 218,129	\$ 228,270	To reclassify Franchise Fee

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Continued)				
3. Service Contracts (L) Community Residential	\$ 115,793	\$ (5,176)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (5,176)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (5,176)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (5,176)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (5,000)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (5,000)		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ (4,516)	\$ 80,573	To reclassify Medicaid Match Payments to the CA Recon Worksheet
4. Other Expenses (D) Unasgn Children Program	\$ 17,281	\$ 4,700	\$ 21,981	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 78,936	\$ 31,051	\$ 109,987	To reclassify all non-payroll costs from Worksheet 2A
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,933	\$ 7,933	To match final COG workbook
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 63,171	\$ (11,260)	\$ 51,911	To reclassify unsupported amount posted to
Worksheet 7-B				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 192,230	\$ 28,980	\$ 221,210	To reclassify Miranda Casto's salary to Nursing
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 94,297	\$ 13,942	\$ 108,239	To reclassify Miranda Casto's benefits to Nursing
13. No. of Individual Served (E) Facility Based Services	-	181	181	To record statistics for Facility Based individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	33	33	To record statistics for ICF individuals served
Worksheet 7-F				
13. No. of Individual Served (E) Facility Based Services	-	14	14	To record statistics for Facility Based individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	33	33	To record statistics for ICF individuals served
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 266,565	\$ 39,861	\$ 306,426	To reclassify salaries for Mike Zinno and Denise Kelly
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 132,250	\$ 19,776	\$ 152,026	To reclassify benefits for Mike Zinno and Denise Kelly
3. Service Contracts (X) Gen Expense All Prgm.	\$ 22,248	\$ 1,212	\$ 23,460	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (X) Gen Expense All Prgm.	\$ 247,169	\$ 18,187	\$ 265,356	To reclassify all non-payroll costs from Worksheet 2A
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 228,253	\$ 16,519	\$ 244,772	To reclassify Darlene Perko's benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ -	\$ 723	\$ 723	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (N) Service & Support Admin. Costs	\$ 23,511	\$ 5,812	\$ 29,323	To reclassify all non-payroll costs from Worksheet 2A

Appendix A (Page 4)
Jefferson County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 743,663	\$ 237,078	\$ 980,741	To reclassify benefits for six employees
1. Salaries (G) Community Employment	\$ 60,417	\$ 33,884		To adjust RSC Expenses to Community Employment
		\$ (2,167)	\$ 92,134	To reclassify costs for CE units removed from the CR
2. Employee Benefits (E) Facility Based Services	\$ 368,950	\$ 117,620	\$ 486,570	To reclassify benefits for six employees
2. Employee Benefits (G) Community Employment	\$ 29,974	\$ 16,671	\$ 46,645	To adjust RSC Expenses to Community Employment
3. Service Contracts (E) Facility Based Services	\$ 4,005	\$ 4,550	\$ 8,555	To reclassify all non-payroll costs from Worksheet 2A
3. Service Contracts (G) Community Employment	\$ 5,800	\$ 13,053	\$ 18,853	To add payments to OACB as Administrators of the RSC Grant
4. Other Expenses (E) Facility Based Services	\$ 14,406	\$ 24,042	\$ 38,448	To reclassify all non-payroll costs from Worksheet 2A
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,167	\$ 2,167	To reclassify costs for CE units removed from the CR
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 13,053		To record RSC expenses
		\$ 33,884		To record RSC Salaries
		\$ 16,671	\$ 63,608	To record RSC Benefits
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 306,485	\$ 1,447	\$ 307,932	To add an amount from a large project that was improperly excluded
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 17,792	\$ 17,792	To reclassify a COG payment to the Reconciliation
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 180,699	\$ 5,176		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 5,176		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 5,176		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 5,176		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 5,000		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 5,000		To reclassify Medicaid Match Payments to the CA Recon Worksheet
		\$ 4,516	\$ 215,919	To reclassify Medicaid Match Payments to the CA Recon Worksheet
Less: Capital Costs	\$ (125,771)	\$ 524		To remove depreciation for the final year of this asset's cycle
		\$ 13,599	\$ (111,648)	To make Capital Costs equal to the calculations on Worksheet 1
Less: RSC Match	\$ 80,907	\$ (13,053)	\$ 67,854	To remove payments to OACB as Administrators of the RSC Grant

Appendix B
Jefferson 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 B-1, Section A				
2. Dietary Services (C) Child	2,801	(364)	2,437	To reclassify to 2011 Audited Square footage
5. Speech/Audiology (C) Child	702	213	915	To reclassify to 2011 Audited Square footage
8. Physical Therapy (B) Adult	70	(70)	-	To reclassify to childrens PT (No Adult PT program in 2013)
8. Physical Therapy (C) Child	351	(70) 70	351	To reclassify to 2011 Audited Square footage To reclassify to childrens PT (No Adult PT program in 2013)
11. Early Intervention (C) Child	915	(775)	140	To reclassify to 2011 Audited Square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,016	(8)	1,008	To correct 15 Minute units
10. A (A) Facility Based Services	24,011	(2)	24,009	To correct days of attendance
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	7,585	999	8,584	To report correct number of one-way trips
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 10,800	\$ (1,739)		To remove depreciation for the final year of this asset's cycle
		\$ (1,358)	\$ 7,703	To remove depreciation for the final year of this asset's cycle
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 6,413	\$ (2,327)	\$ 4,086	To remove depreciation for the final year of this asset's cycle
5. Movable Equipment (N) Service & Support Admin	\$ 3,834	\$ (776)	\$ 3,058	To remove depreciation for the final year of this asset's cycle
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 124	\$ 124	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 53	\$ 53	To match final COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 92,230	\$ (3,000)		To reclassify a COG payment to the Reconciliation
		\$ (3,193)	\$ 86,037	To reclassify a COG payment to the Reconciliation
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,678	\$ 1,678	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,193	\$ 150	\$ 6,343	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 150,867	\$ (16,875)	\$ 133,992	To remove payments to OACB as Administrators of the RSC Grant
Worksheet 2A				
1. Salaries (K) Co. Operated ICF/MR	\$ 102,155	\$ (102,155)	\$ -	To reclassify salaries for Mike Zinno, Karen Fonow, & Carrie Cline
2. Employee Benefits (K) Co. Operated ICF/MR	\$ 53,583	\$ (53,583)	\$ -	To reclassify benefits for Mike Zinno, Karen Fonow, & Carrie Cline
Worksheet 3				
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ 294,884	\$ (220,875)	\$ 74,009	To reclassify Franchise Fees
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 75	\$ 75	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 32	\$ 32	To match final COG workbook
Worksheet 5				
1. Salaries (K) Co. Board Operated ICF/MR	\$ 1,147,615	\$ 102,155	\$ 1,249,770	To reclassify salaries for Mike Zinno, Karen Fonow, & Carrie Cline
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 601,950	\$ 53,583	\$ 655,533	To reclassify benefits for Mike Zinno, Karen Fonow, & Carrie Cline
4. Other Expenses (D) Unasgn Children Program	\$ 53,614	\$ (360)	\$ 53,254	To reclassify a COG payment to the Reconciliation

Appendix B (Page 2)
Jefferson 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>
Worksheet 5 (Continued)				
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ -	\$ 220,875	\$ 220,875	To reclassify Franchise Fees
4. Other Expenses (L) Community Residential	\$ 73,411	\$ (5,009)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,491)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,314)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,941)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,000)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,009)		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ (5,491)	\$ 36,156	To reclassify Medicaid Match payments to the CA Recon Worksheet
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,329	\$ 7,329	To match final COG workbook
Worksheet 7B				
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	33	33	To record statistics for ICF individuals served
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 32,604	\$ (732)	\$ 31,872	To reclassify a COG payment to the Reconciliation
5. COG Expenses (N) Service & Support Admin. Costs	\$ 1,092	\$ 16,178		To match final COG workbook
		\$ (16,178)	\$ 1,092	To reclassify COG costs without corresponding units to NFR
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 16,178	\$ 16,178	To reclassify COG costs without corresponding units to NFR
Worksheet 10				
1. Salaries (G) Community Employment	\$ 106,154	\$ (1,268)	\$ 104,886	To reclassify costs for CE units removed from the CR
3. Service Contracts (G) Community Employment	\$ -	\$ 16,875	\$ 16,875	To remove payments to OACB as Administrators of the RSC Grant
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,268	\$ 1,268	To reclassify costs for CE units removed from the CR
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 16,875		To record RSC expenses
		\$ 22,542		To record RSC expenses
		\$ 33,772	\$ 73,189	To record RSC expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 32,733	\$ 3,000		To reclassify a COG payment to the Reconciliation
		\$ 3,193		To reclassify a COG payment to the Reconciliation
		\$ 360		To reclassify a COG payment to the Reconciliation
		\$ 732	\$ 40,018	To reclassify a COG payment to the Reconciliation

Appendix B (Page 3)
 Jefferson 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>
Reconciliation to County Auditor Worksheet (Continued)				
Plus: Match Paid To DODD For IO & LVI Waivers	\$ 365,923	\$ 5,009		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,491		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,314		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,941		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,000		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,009		To reclassify Medicaid Match payments to the CA Recon Worksheet
		\$ 5,491	\$ 403,178	To reclassify Medicaid Match payments to the CA Recon Worksheet
Less: Capital Costs	\$ (103,184)	\$ 1,739		To remove depreciation for the final year of this asset's cycle
		\$ 1,358		To remove depreciation for the final year of this asset's cycle
		\$ 776		To remove depreciation for the final year of this asset's cycle
		\$ 2,327	\$ (96,984)	To remove depreciation for the final year of this asset's cycle

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Dave Yost • Auditor of State

JEFFERSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

JEFFERSON 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
MARCH 17, 2016**