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KNOX 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 Knox County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

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

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 New Hope Early Education Center building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances exceeding 10 percent in 2012. We reported variances exceeding 10 percent in Appendix B (2013).

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 found no variances.

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

We reported variances greater than 10 percent in Appendix A (2012) and Appendix B (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. DODD asked us to compare the County Board's attendance 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. DODD also asked us to identify any variances greater than two percent of reported attendance statistics at each acuity level. We were also asked to foot the County Board's reports on attendance statistics for accuracy.

We did not perform this procedure as the County Board did not track adult program statistics; reported facility based program costs as non-federal reimbursable on *Worksheet 10, Adult Programs* and offset Supported Employment-Community Employment costs on *Schedule a1, adult*.

3. DODD asked us to trace 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 attendance reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's attendance report to the Acuity Assessment Instrument or other documentation for each individual. We were also asked to select additional individuals in 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We did not perform this procedure (see procedure 2 above).

4. DODD asked us to select 30 Supported Employment-Community Employment units from the detailed Community Employment reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure (see procedure 2 above).

Statistics – Transportation

1. DODD asked us to compare the number of one-way trips from the County Board's transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than two percent of total units reported on each row of *Schedule B-3*. We were also asked to foot the County Board's transportation reports for accuracy.

We did not perform this procedure as the County Board did not track transportation statistics and reported related costs as non-federal reimbursable on *Worksheet 8, Transportation Services*.

2. DODD asked us to trace the number of trips for five individuals for a month in 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than 10 percent of the total trips tested each year.

We did not perform this procedure (see procedure 1 above).

3. DODD asked us to compare the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than two percent of total units reported on each row of *Schedule B-3*. DODD also asked us to make any corresponding changes on *Worksheet 8, Transportation Services*.

We did not perform this procedure (see procedure 1 above).

Statistics – Service and Support Administration (SSA)

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

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

We also determined that the County Board reported Home Choice units in 2012 and 2013 which were erroneously reported as TCM and Other SSA Allowable units on *Schedule B-4*. The County Board provided the Case Note Detail by Consumer reports and case notes for each Home Choice individual. We totaled the units and reported the differences in Appendix A (2012) and Appendix B (2013). In addition, we determined a portion of these units in 2012 and 2013 were reimbursed as TCM services; therefore, we reported recoverable findings in Paid Claims Testing section.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM and Other 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 exceeding 10 percent in 2012. We found variances exceeding 10 percent as reported in Appendix B (2013).

Statistics – Service and Support Administration (Continued)

During our testing, we also noted three early intervention specialists in 2012 and 2013 which were not certified as Service and Support Administrators, but reported Other SSA Allowable and TCM units on *Schedule B-4*. Since only certified SSA units can be reported on *Schedule B-4*, we obtained the Receivable Billing Reimbursable Summary by Funding Source, Service and Biller reports from the County Board and removed all units recorded by the early intervention specialists as reported in Appendix A (2012) and Appendix B (2013). We noted the County Board reversed 1,435 of the 2,714 early intervention units reimbursed as TCM in 2012 and 680 of the 1,312 early intervention units reimbursed as TCM in 2013.

Recommendation:

We recommend the County Board follow SSA certification requirements in accordance with the Ohio Admin. Code § 5123:2-5-02(B)(1) which states in pertinent part, "Only a service and support administration supervisor, a service and support administrator, or a conditional status service and support administrator who meets the following certification requirements may provide service and support administration." The County Board should determine if additional overpayments exist and contact DODD to remit payment as needed.

3. DODD asked us to haphazardly select two samples of 30 SSA Unallowable units for both 2012 and 2013 and determine 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 did not perform this procedure as the County Board did not report SSA unallowable on Schedule B-4 and stated it does not perform SSA Unallowable activities.

4. We determined if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides.

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 MTD/YTD Revenue Period Reports for the Developmental Disabilities (001), DD Waivers (002), Supported Living (003) and Help Me Grow (004) 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.

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

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

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

We found no differences.

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

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 \$59,484 in 2012 and \$65,695 in 2013;
- Title XX revenues in the amount of \$44,734 in 2012 and \$45,688 in 2013; and
- Help Me Grow revenues in the amount of \$88,435 in 2012 and \$120,681 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$121,931 in 2012 and \$126,907 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 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.

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared 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, we obtained documentation and identified 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 and make 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 no instances of contracted services for commercial transportation or other contracted services in our sample. We found instances of non-compliance with these documentation requirements in the Targeted Case Management (TCM) service code as described below.

Paid Claims Testing (Continued)

In addition, as part of SSA testing, we identified instances in 2012 and 2013 in which the County Board was over reimbursed for TCM units which were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services." We made corresponding unit adjustments on *Schedule B-4* as reported in Appendix A (2012) and Appendix B (2013).

Recommendation:

We recommend the County Board implement a process for monitoring TCM service documentation and Medicaid billing to ensure that services to ensure compliance with the service documentation requirements and are also not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement.

Recoverable Finding – 2012

Finding \$877.54

Service Code	Units	Review Results	Finding
TCM	71	Home Choice units billed as TCM;	\$698.80
TCM	7	Services provided to a deceased individual	\$69.51
TCM	11	Services provided to a incarcerated individual	\$109.23
		Total	\$877.54

Recoverable Finding – 2013

Finding \$3,474.31

Service Code	Units	Review Results	Finding
TCM	332	Home Choice units billed as TCM	\$3,267.61
TCM	20	Services provided to a nursing home resident	\$196.84
TCM	1	Lack of supporting documentation	\$9.86
		Total	\$3,474.31

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 Employment units.

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 Combined MTD/YTD Expense Period Report for the Year for the Developmental Disabilities (001), DD Waivers (002), Supported Living (003) and Help Me Grow (004) 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.

We compared the County Board's IHAC Expense Detail and State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500. We found no variances in 2012. We reported variances in Appendix B (2013).

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

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

3. We scanned the County Board's 2012 and 2013 IHAC Expense Detail and State Expenses Detailed 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 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 reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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

We found no program costs reported on Worksheets 8, 9, or 10 that lacked corresponding statistics. However, we reclassified transportation program costs without corresponding statistics reported on *Worksheet 5, Direct Services to Worksheet 8, Transportation Services* as reported in Appendix A (2012).

4. We scanned the County Board's IHAC Expense Detail and State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

We found no unrecorded purchases meeting the capitalization criteria.

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

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

The county board did not have supporting documentation for the months of April 2012 and September 2013 showing that it reconciled its income and expenditures with the county auditor.

Recommendation:

Reconciliation of income and expenditures on a monthly basis is considered to be a best practice. Additionally, monthly reconciliations of income and expenditures will be required by the county board in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) (effective 01-01-15).

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 variances.

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 \$500.

We found no variances exceeding \$500.

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 variances.

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. We were also asked to recalculate depreciation and any gain or loss for the disposed items tested based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure as the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Combined MTD/YTD Expense Period Reports for the Developmental Disabilities (001) and the Help Me Grow (004) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Payroll Only by SAC/Employee (Summary) 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 variances. However, we noted reclassifications in Appendix A (2012) of \$25,334 in Early Retirement Incentive Payments from *Worksheet 2* to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225, Appendix B.

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 eight selected, we compared the County Board's organizational chart, State Expenses Payroll Only by SAC/Employee (Summary) reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. We scanned the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports for 2012 and 2013 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) 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 State Expenses Payroll Only by SAC/Employee (Summary) Reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found MAC salary and benefits did exceed the County Board salary and benefits in 2012 but the variance was less than one percent. We found County Board salary and benefits exceeded MAC salary and benefits in 2013.

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

We found no differences.

Medicaid Administrative Claiming (Continued)

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 12 observed moments in 2012 and 12 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

February 3, 2016

Appendix A
Knox 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				
16. Supported Emp. - Comm Emp. (B) Adult	-	48	48	To reclassify Bridges to Transitions Coordinator square footage due to payroll reclassification
21. Service And Support Admin (D) General	1,323	(48)	1,275	To reclassify Bridges to Transitions Coordinator square footage due to payroll reclassification
Schedule B-4				
1. TCM Units (D) 4th Quarter	10,288	1,340 (2,714) (29) (18)	8,867	To match supporting documentation To remove non-certified SSA units To remove Home Choice units To remove TCM units due to paid claims testing
2. Other SSA Allowable Units (D) 4th Quarter	573	4,307 (3,418) (577)	885	To match supporting documentation To remove non-certified SSA units To remove Home Choice units
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 23	\$ (12)	\$ 11	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 280	\$ 53	\$ 333	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 75	\$ (16)	\$ 59	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 143,196	\$ (9,501)	\$ 133,695	To reclassify Early Intervention Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 161,290	\$ (3,040)		To reclassify Early Intervention Director benefits
		\$ (3,220)		To reclassify Early Intervention Director health and workers compensation benefits
		\$ (25,334)	\$ 129,696	To reclassify early retirement incentive payment
4. Other Expenses (O) Non-Federal Reimbursable	\$ 268,574	\$ 25,334	\$ 293,908	To reclassify early retirement incentive payment
5. COG Expenses (L) Community Residential	\$ 522	\$ (170)	\$ 352	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 6,250	\$ 4,009	\$ 10,259	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,432	\$ 156	\$ 6,588	To match final COG workbook
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 14	\$ (5)	\$ 9	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 172	\$ 96	\$ 268	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 46	\$ 2	\$ 48	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 113,309	\$ 9,501	\$ 122,810	To reclassify Early Intervention Director salary
2. Employee Benefits (A) Early Intervention	\$ 46,828	\$ 3,040		To reclassify Early Intervention Director benefits
		\$ 3,220		To reclassify Early Intervention Director health and workers compensation benefits
		\$ (1,610)		To reclassify Quality Assurance Manager health and workers compensation benefits
		\$ (3,220)		To reclassify MUI Manager health and workers compensation benefits
		\$ (6,440)	\$ 41,818	To reclassify HMG employees health and workers compensation benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 12,112	\$ 6,440	\$ 18,552	To reclassify HMG employees health and workers compensation benefits
2. Employee Benefits (L) Community Residential	-	\$ 4,720		To reclassify Quality Assurance Manager benefits
		\$ 1,610	\$ 6,330	To reclassify Quality Assurance Manager health and workers compensation benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 14,805	\$ (4,720)		To reclassify Quality Assurance Manager benefits
		\$ 3,220	\$ 13,305	To reclassify MUI Manager health and workers compensation benefits
3. Service Contracts (L) Community Residential	\$ 196,651	\$ (1,343) \$ (15,290)	\$ 180,018	To reclassify transportation expenses To reclassify developmental center fees
5. COG Expenses (L) Community Residential	\$ -	\$ 2,161	\$ 2,161	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6,926	\$ 4,302	\$ 11,228	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 172,464	\$ 1,343	\$ 173,807	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 563,348	\$ (43,542)	\$ 519,806	To reclassify Bridges to Transitions Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 230,826	\$ (18,140)		To reclassify Bridges to Transitions Coordinator benefits
		\$ (3,220)	\$ 209,466	To reclassify Bridges To Transition Coordinator health and workers compensation benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 25,862	\$ 37,135	\$ 62,997	To match final COG workbook
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 43,542	\$ 43,542	To reclassify Bridges to Transitions Coordinator salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 18,140		To reclassify Bridges to Transitions Coordinator benefits
		\$ 3,220	\$ 21,360	To reclassify Bridges To Transition Coordinator health and workers compensation benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 336,136	\$ (89,680)	\$ 246,456	To reclassify RSC match payments
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 41,665	\$ 43,542		To record RSC salary
		\$ 18,140		To record RSC benefits
		\$ 3,220	\$ 106,567	To record RSC benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ -	\$ 15,290	\$ 15,290	To reclassify developmental center fees
Plus: Bridges RSC	\$ -	\$ 89,680	\$ 89,680	To reclassify RSC match payments

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	1,398	(1,398)	-	To reclassify children building service square footage
1. Building Services (C) Child	-	1,398	1,398	To reclassify children building service square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	48	48	To reclassify Bridges to Transitions Coordinator square footage due to payroll reclassification
21. Service And Support Admin (D) General	1,323	(48)	1,275	To reclassify Bridges to Transitions Coordinator square footage due to payroll reclassification
Schedule B-4				
1. TCM Units (D) 4th Quarter	10,719	3,234 (1,312) (8) (27)	12,606	To match supporting documentation To remove non-certified SSA units To remove Home Choice units To remove TCM units due to paid claims testing
2. Other SSA Allowable Units (C) 3rd Quarter	896	769 (1,070)	595	To match supporting documentation To remove non-certified SSA units
2. Other SSA Allowable Units (D) 4th Quarter	714	(8) (2) (552)	152	To reclassify SSA Unallowable units found during testing To remove general time units found during testing To remove Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	-	8	8	To reclassify SSA Unallowable units found during testing
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 9	\$ 5	\$ 14	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 285	\$ 157	\$ 442	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 34	\$ 19	\$ 53	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 174,309	\$ (49,414)	\$ 124,895	To reclassify Early Intervention Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 157,732	\$ (24,873)	\$ 122,859	To reclassify Early Intervention Director benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,000	\$ (12,848) \$ 2,048	\$ 120,011 \$ 4,048	To reclassify workers compensation benefits To reclassify unallowable advertising, employee morale and general government expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 108,999	\$ (2,048)	\$ 106,951	To reclassify unallowable advertising, employee morale and general government expenses
5. COG Expenses (L) Community Residential	\$ 179	\$ 14	\$ 193	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 5,540	\$ 448	\$ 5,988	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 55,269	\$ 52	\$ 55,321	To match final COG workbook
Worksheet 2A				
2. Employee Benefits (N) Service & Support Admin	\$ 8,243	\$ 476	\$ 8,719	To reclassify workers compensation benefits
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 59,468	\$ 1,666	\$ 61,134	To reclassify workers compensation benefits
5. COG Expenses (L) Community Residential	\$ 8	\$ 1	\$ 9	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 252	\$ 16	\$ 268	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 30	\$ 2	\$ 32	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 70,781	\$ 49,414	\$ 120,195	To reclassify Early Intervention Director salary
2. Employee Benefits (A) Early Intervention	\$ 10,022	\$ 24,873 \$ 1,428	\$ 34,895 \$ 36,323	To reclassify Early Intervention Director benefits To reclassify workers compensation benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 16,938	\$ 952	\$ 17,890	To reclassify workers compensation benefits
2. Employee Benefits (L) Community Residential	-	\$ 4,923 \$ 238	\$ 5,161	To reclassify Quality Assurance Manager benefits To reclassify workers compensation benefits

Appendix B (Page 2)
Knox 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)				
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 15,045	\$ (4,923)		To reclassify Quality Assurance Manager benefits
		\$ 476	\$ 10,598	To reclassify workers compensation benefits
3. Service Contracts (L) Community Residential	\$ 198,325	\$ (1,983)		To match expense report
		\$ (30,189)	\$ 166,153	To reclassify developmental center fees
5. COG Expenses (L) Community Residential	\$ -	\$ 1,983	\$ 1,983	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 620,027	\$ (46,567)	\$ 573,460	To reclassify Bridges to Transitions Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 202,611	\$ (23,212)		To reclassify Bridges to Transitions Coordinator benefits
		\$ 6,662	\$ 186,061	To reclassify workers compensation benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 61,530	\$ 89	\$ 61,619	To match final COG workbook
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 46,567	\$ 46,567	To reclassify Bridges to Transitions Coordinator salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 23,212		To reclassify Bridges to Transitions Coordinator benefits
		\$ 952	\$ 24,164	To reclassify workers compensation benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 20,250	\$ 46,567		To record RSC salary
		\$ 23,212		To record RSC benefits
		\$ 952	\$ 90,981	To record RSC benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Other	\$ -	\$ 30,189	\$ 30,189	To reclassify developmental center fees



Dave Yost • Auditor of State

KNOX COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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 29, 2016