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ROSS 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 Ross 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 no variances. The County Board stated that the usage of space did not change from 2011 and we performed no additional square footage procedures.

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

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

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

Statistics – Square Footage (Continued)

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

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

We did not perform this procedure (see 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 program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Adult Day Support, Supported Employment Enclave and Supported Employment Community reports for the number of individuals served, days of attendance and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

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

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

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

4. We selected 17 Supported Employment-Community Employment units for 2013 from the First Capital Enterprises Supported Employment Service and Support Documentation and Claims Listing Report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Attendance (Continued)

The County Board stated it did not have supporting documentation for Community Employment units in 2012; therefore, we removed the statistics from *Schedule B-1* and reclassified the corresponding costs to non-federal reimbursable on *Worksheet 10, Adult Program* as reported in Appendix A (2012).

Statistics – Transportation

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

We found no variances exceeding two percent.

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

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

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 costs reported on each row of *Schedule B-3*. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's detailed SSA 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 differences in Appendix A (2012) and Appendix B (2013).

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

We reported variances in Appendix A (2012).

The variances were greater than 25 percent in 2013 and we selected an additional sample of 60 units. The combined error rate exceeded 25 percent and we projected and then reclassified 627 units to SSA Unallowable. We reported these differences in Appendix B (2013).

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2012 and 2013 from the detailed SSA 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 units tested in each year.

We found no variances.

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. The 2012 units did not account for more than 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded; therefore, we did not perform this procedure.

The 2013 units accounted for more than 10 percent and we haphazardly selected a sample of 60 general time units from the detailed SSA 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 units tested.

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 revenue reports for the Board of Developmental Disabilities (33-46), Special Account (33-49), Capital Outlay (51-46) and Residential Services (42-46) 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 reported differences in Appendix A (2012) and Appendix B (2013). The Cost Reports did not reconcile within acceptable limits due to transfers being omitted. We reported these differences in Appendix A (2012) and Appendix B (2013) and, with these adjustments, the Cost Reports reconciled within acceptable limits.

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

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 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 or areas where costs may need separated between federal programs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$367,837 in 2012 and or \$2,397 in 2013;
- IDEA Part B revenues in the amount of \$35,108 in 2012 and \$48,307 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$2,715 in 2012 and \$9,720 in 2013; and
- Title XX revenues in the amount of \$50,098 in 2012 and \$51,716 in 2013.

Paid Claims Testing

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

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

We found instances of non-compliance in Targeted Case Management (TCM) as described in the Recoverable Finding tables below and made corresponding adjustments on *Schedule B-4* as reported in Appendix A (2012) and Appendix B (2013).

2. 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, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of services met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18:

- The driver holds a valid driver's license; has a BMV driving record showing less than six points and has passed a controlled substance test;
- Proof of liability insurance and verification of policies and procedures on driver requirements;
- Performance of daily vehicle inspection by the driver and annual inspection by the Ohio state highway patrol, as applicable to per-mile and per-trip transportation;
- Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
- Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
- The transport vehicle met the definition of a commercial vehicle.

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

Paid Claims Testing (Continued)

From the paid claims sample selected, we found transportation services rendered by Chillicothe Transit System under a contract with the County Board. We found no other contracted services in the sample. We determined that the selected services met the requirements for per trip non-medical transportation; however, we found that the name of the driver on the service documentation was inaccurate and that neither the County Board or transit provider consistently maintain daily inspection logs (missing 10 of the 19 dates tested). As a result, we identified recoverable findings (see tables below). In addition, we noted differences between the reimbursed and contracted service rate; however, we determined that the contracted service was not for the complete provision of the service. The County Board was responsible for vehicles, drivers, and a portion of the transportation director's salary. As a result, no finding was identified for the difference between the contracted and reimbursed rates. We did not perform testing of driver qualifications upon determining that the drivers were employed by the County Board and that the names on the service documentation were not accurate.

Recoverable Finding – 2012

Finding \$235.82

Service Code	Units	Review Results	Finding
ATB	5	Non-compliance of supporting documentation	\$59.76
FTB	4	Non-compliance of supporting documentation	\$47.85
TCM	13	Billed for coverage exclusions (staff training); No support for units billed as did not document duration by individual recipient	\$128.21
		Total	\$235.82

Recoverable Finding – 2013

Finding \$363.51

Service Code	Units	Review Results	Finding
ATB	6	Non-compliance of supporting documentation	\$71.46
FTB	4	Non-compliance of supporting documentation	\$47.64
TCM	25	No support for units billed as did not document duration by individual recipient	\$244.41
		Total	\$363.51

Recommendation:

We recommend the County Board maintain accurate supporting documentation in accordance with Ohio Admin. Code § 5123:2-9-18(H) which specifies the documentation requirements pertaining to non-medical transportation. The County Board should also maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions for a period of six years or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. See Ohio Admin. Code § 5160-1-17.2

Paid Claims Testing (Continued)

3. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), TCM Units and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively, to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's expenditure reports for the Developmental Disabilities (33-46), Special Account (33-49), Capital Outlay (51-46) and Residential Services (42-46) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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 differences as reported in Appendix A (2012) and Appendix B (2013). The Cost Reports did not reconcile within acceptable limits due to transfers being omitted. We reported these differences in Appendix A (2012) and Appendix B (2013) and, with these adjustments, the Cost Reports reconcile within acceptable limits.

2. We compared the County Board's detailed expenditure reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

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

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

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

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

4. We scanned the County Board's detailed expenditure reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported 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 contract transportation costs without corresponding statistics on *Schedule B-3*. We reclassified the related costs as non-federal reimbursable on *Worksheet 8, Transportation Services* as reported in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's detailed expenditure 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 Asset Depreciation Records.

We found no unrecorded purchases meeting the capitalization criteria in 2012. We reported differences for purchases that were not properly capitalized in Appendix B (2013).

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

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

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Asset Depreciation Records to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250. We also footed the County Board's depreciation schedule for accuracy.

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

2. We compared the County Board's final 2011 Asset Depreciation Record and prior year depreciation adjustments to the County Board's 2012 and 2013 Asset Depreciation Records for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

Property, Depreciation, and Asset Verification Testing (Continued)

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

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

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the disposed items tested, based on their undepreciated basis and any proceeds received from the disposal or sale of the assets 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 it could not provide the historical information for the disposed assets selected. We reviewed documentation related to prior Income and Expenditure Reports but found no information on these assets.

Recommendation:

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's disbursement reports for the Board of Developmental Disabilities (33-46), Special Account (33-49), Capital Outlay (51-46) and Residential Services (42-46) 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 Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

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

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 37 selected, we compared the County Board's organizational chart, Payroll Totals by Job Description by Date Span 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.

Payroll Testing (Continued)

We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we performed procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's Payroll Totals by Job Description by Date Span 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 found no differences in 2012. We reported additional differences in 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 and 2013 Detailed by Employee CAC Only reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salary and benefits.

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

We reported differences in Appendix A (2012). We found no differences in 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 10 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.

In 2012, we found two observed moments for Activity Code 18-General Administration in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment or did not reflect the date and time of the sampled moment as required by the RMTS guide, section on examples of unacceptable documentation.

In 2013, we found one observed moment for each of the following activity codes: 3-Medicaid Outreach; 5-Facilitating Medicaid Eligibility Determinations; 8-Referral, Coordination and Monitoring of Non-Medicaid Services; and 11-Program Planning, Development and Interagency Coordination of Medicaid Services in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment or did not reflect the date and time of the sampled moment as required by the RMTS guide, section on examples of unacceptable documentation.

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

Medicaid Administrative Claiming (MAC) (Continued)

Recommendation:

We recommended 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.

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

Dave Yost
Auditor of State

August 1, 2016

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 16,486	\$ 16,486	To reclassify room and board expense
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	19	(6)		To match attendance report
		(13)	-	To remove CE individuals
4. 15 Minute Units (C) Supported Emp. - Community Employment	7,153	(7,153)	-	To remove CE units
6. A (A) Facility Based Services	74	(15)		To match attendance report
		(1)	58	To reclassify individual served
6. A (B) Supported Emp. - Enclave	12	(4)	8	To match attendance report
7. A-1 (A) Facility Based Services	-	1	1	To reclassify individual served
8. B (A) Facility Based Services	5	5	10	To match attendance report
9. C (A) Facility Based Services	3	14	17	To match attendance report
10. A (A) Facility Based Services	6,330	(827)		To match attendance report
		(142)	5,361	To reclassify days of attendance
11. A-1 (A) Facility Based Services	-	142	142	To reclassify days of attendance
12. B (A) Facility Based Services	417	235		To match attendance report
		(9)	643	To correct days of attendance
13. C (A) Facility Based Services	210	1,195	1,405	To match attendance report
Schedule B-4				
1. TCM Units (D) 4th Quarter	11,794	(13)	11,781	To remove units due to paid claim errors
2. Other SSA Allowable Units (D) 4th Quarter	491	(59)		To match SSA report
		(12)		To reclassify unallowable units
		(2)	418	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	2,770	(252)	2,518	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	2,824	(2,824)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	2,039	(2,039)		To match SSA report
		12	12	To reclassify unallowable units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 3,490		To match 2011 depreciation
		\$ 391		To match 2011 depreciation
		\$ 600	\$ 4,481	To match 2011 depreciation
3. Buildings/Improve (D) Unasn Children Programs	\$ 28,017	\$ 630	\$ 28,647	To correct depreciation for truck
4. Fixtures (O) Non-Federal Reimbursable	\$ -	\$ 55,975	\$ 55,975	To match 2011 depreciation
5. Movable Equipment (U) Transportation	\$ 91,079	\$ 5,000	\$ 96,079	To match depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 239	\$ (239)	\$ -	To match 2011 depreciation
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 63	\$ 63	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 23	\$ 23	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 427,380	\$ (40,311)		To reclassify Secretary salary
		\$ (71,797)	\$ 315,272	To reclassify Education Service Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 162,573	\$ (5,623)		To reclassify Secretary benefits
		\$ (1,101)		To reclassify Co-Case Manager benefits
		\$ (17,945)	\$ 137,904	To reclassify Education Service Director benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 28,349	\$ 397	\$ 28,746	To reclassify unallowable advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 175,937	\$ (397)	\$ 175,540	To reclassify unallowable advertising expenses
5. COG Expense (N) Service & Support Admin	\$ -	\$ 2,177	\$ 2,177	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 8,116	\$ (7,306)	\$ 810	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 73,567	\$ (73,567)	\$ -	To reclassify Instructor salary
1. Salaries (C) School Age	\$ -	\$ 72,350	\$ 72,350	To reclassify Program Coordinator salary
1. Salaries (D) Unasgn Children Program	\$ 72,350	\$ 71,797		To reclassify Education Service Director salary
		\$ (72,350)		To reclassify Program Coordinator salary
		\$ 3,984	\$ 75,781	To reclassify Education Service Director salary
1. Salaries (H) Unasgn Adult Program	\$ 50,206	\$ (50,206)	\$ -	To reclassify Community Services Director salary
2. Employee Benefits (B) Pre-School	\$ 25,489	\$ (25,489)	\$ -	To reclassify Instructor benefits
2. Employee Benefits (C) School Age	\$ -	\$ 16,210	\$ 16,210	To reclassify Program Coordinator benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 16,210	\$ 17,945		To reclassify Education Service Director benefits
		\$ (16,210)	\$ 17,945	To reclassify Program Coordinator benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 24,588	\$ (24,588)	\$ -	To reclassify Community Services Director benefits
2. Employee Benefits (L) Community Residential	\$ 14,315	\$ (14,315)	\$ -	To reclassify Residential Services Director benefits
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 120,757	\$ 4,530	\$ 125,287	To reclassify building service expense
Worksheet 5				
1. Salaries (B) Pre-School	\$ 189,238	\$ 73,567	\$ 262,805	To reclassify Instructor salary
1. Salaries (C) School Age	\$ 790,659	\$ (3,984)	\$ 786,675	To reclassify Education Service Director salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 40,311	\$ 40,311	To reclassify Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 61,849	\$ 208	\$ 62,057	To reclassify Early Intervention Specialist benefits
2. Employee Benefits (B) Pre-School	\$ 82,009	\$ 25,489	\$ 107,498	To reclassify Instructor benefits
2. Employee Benefits (C) School Age	\$ 448,696	\$ (208)	\$ 448,488	To reclassify Early Intervention Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 5,623	\$ 5,623	To reclassify Secretary benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 14,315	\$ 14,315	To reclassify Residential Services Director benefits
3. Service Contracts (L) Community Residential	\$ 281,045	\$ (16,486)		To reclassify room and board expense
		\$ (139,407)		To reclassify payments to developmental center
		\$ (8,554)	\$ 116,598	To reclassify transportation expenses
4. Other Expenses (M) Family Support Services	\$ 30,037	\$ (4,530)	\$ 25,507	To reclassify building service expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9,790	\$ 9,790	To match final COG workbook
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 53,920	\$ 53,920	To reclassify MAC salaries
2. Employee Benefits (I) Medicaid Admin	\$ 53,920	\$ (53,920)	\$ -	To reclassify MAC salaries
Worksheet 8				
3. Service Contracts (C) School Age	\$ 576	\$ (576)	\$ -	To reclassify transportation expenses with no corresponding statistics
3. Service Contracts (E) Facility Based Services	\$ -	\$ 8,554	\$ 8,554	To reclassify transportation expense
3. Service Contracts (H) Unasgn Adult Program	\$ 153,083	\$ (1,620)	\$ 151,463	To reclassify transportation expenses with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 576		To reclassify transportation expenses with no corresponding statistics
		\$ 1,620	\$ 2,196	To reclassify transportation expenses with no corresponding statistics
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 49,946	\$ 50,206	\$ 100,152	To reclassify Community Services Director salary

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
2. Employee Benefits (H) Unasgn Adult Program	\$ 20,296	\$ 24,588	\$ 44,884	To reclassify Community Services Director benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 794,934	\$ (89,619)	\$ 705,315	To reclassify CE costs with no documentation for statistics
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 89,619	\$ 89,619	To reclassify CE costs with no documentation for statistics
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 400,000	\$ 400,000	To record transfer
Plus: Other	\$ 78,886	\$ 1,101	\$ 219,394	To reclassify Co-Case Manager benefits
		\$ 139,407	\$ 219,394	To reclassify payments to developmental center
Less: Capital Costs	\$ (168,710)	\$ (3,490)		To reconcile depreciation adjustment
		\$ (391)		To reconcile depreciation adjustment
		\$ (600)		To reconcile depreciation adjustment
		\$ (630)		To reconcile depreciation adjustment
		\$ (55,975)		To reconcile depreciation adjustment
		\$ (5,000)		To reconcile depreciation adjustment
		\$ 239	\$ (234,557)	To reconcile depreciation adjustment
Total from 12/31 County Auditor's Report	\$ 9,725,856	\$ 400,000	\$ 10,125,856	To correct county auditor total
Revenue:				
Plus: Transfer-In	\$ -	\$ 400,000	\$ 400,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 11,093,091	\$ 400,000	\$ 11,493,091	To correct county auditor total

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	-	\$ 22,904		To reclassify room and board expenses
		\$ 1,071	\$ 23,975	To reclassify room and board expense
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	25	(5)	20	To match attendance report
6. A (A) Facility Based Services	49	(3)	46	To match attendance report
9. C (A) Facility Based Services	14	(1)	13	To match attendance report
10. A (A) Facility Based Services	4,825	(15)	4,810	To correct days of attendance
10. A (B) Supported Emp. - Enclave	1,027	(1)	1,026	To correct days of attendance
13. C (A) Facility Based Services	-	937	937	To match attendance report
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,614	(7,307)		To match SSA report
		(25)	7,282	To remove units due to paid claim errors
2. Other SSA Allowable Units (A) 1st Quarter	1,396	(93)	1,303	To reclassify projected unallowable units
2. Other SSA Allowable Units (B) 2nd Quarter	1,400	(866)		To match SSA report
		(534)	-	To reclassify projected unallowable units
2. Other SSA Allowable Units (C) 3rd Quarter	1,454	(1,454)	-	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	1,475	(1,475)	-	To match SSA report
5. SSA Unallowable Units (C) 3rd Quarter	2,429	(97)	2,332	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	2,020	(2,020)		To match SSA report
		627	627	To reclassify projected unallowable units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 3,490		To match 2011 depreciation
		\$ 391		To match 2011 depreciation
		\$ 600	\$ 4,481	To match 2011 depreciation
3. Buildings/Improve (C) School Age	\$ 33,102	\$ (9,342)	\$ 23,760	To correct footing error
5. Movable Equipment (D) Unasn Children Programs	\$ 2,520	\$ 630	\$ 3,150	To correct depreciation for truck
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 239	\$ (239)	-	To match 2011 depreciation
8. COG Expenses (L) Community Residential	\$ 110	\$ 4	\$ 114	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 48	\$ 9	\$ 57	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 90	\$ (15)	\$ 75	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 459,624	\$ (1,183)		To reclassify Secretary salary
		\$ (7,051)		To reclassify Office Manager salary
		\$ (79,292)	\$ 372,098	To reclassify Education Service Director salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 155,069	\$ (17)		To reclassify Secretary benefits
		\$ (980)		To reclassify Office Manager benefits
		\$ (17,409)	\$ 136,663	To reclassify Education Service Director benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 44,362	\$ 9,431	\$ 53,793	To reclassify unallowable contingent billing fee
4. Other Expenses (X) Gen Expense All Prgm.	\$ 101,478	\$ (9,431)	\$ 92,047	To reclassify unallowable contingent billing fee
5. COG Expenses (L) Community Residential	\$ 1,258	\$ (47)	\$ 1,211	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 553	\$ 54	\$ 607	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,029	\$ (230)	\$ 799	To match final COG workbook
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 71,194	\$ (71,194)	-	To reclassify Instructor salary
1. Salaries (C) School Age	\$ -	\$ 66,375	\$ 66,375	To reclassify Program Coordinator salary

Appendix B (Page 2)

**Ross 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 2A (Continued)				
1. Salaries (D) Unasgn Children Program	\$ 107,585	\$ (41,210)		To reclassify Secretary salary
		\$ (66,375)		To reclassify Program Coordinator salary
		\$ 79,292	\$ 79,292	To reclassify Education Service Director salary
1. Salaries (H) Unasgn Adult Program	\$ 52,854	\$ (52,854)	\$ -	To reclassify Community Services Director salary
1. Salaries (L) Community Residential	\$ 159	\$ (159)	\$ -	To reclassify Residential Services Director salary
2. Employee Benefits (B) Pre-School	\$ 23,720	\$ (23,720)	\$ -	To reclassify Instructor benefits
2. Employee Benefits (C) School Age	\$ -	\$ 8,751	\$ 8,751	To reclassify Program Coordinator benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 15,326	\$ (6,575)		To reclassify Secretary benefits
		\$ (8,751)		To reclassify Program Coordinator benefits
		\$ 17,409	\$ 17,409	To reclassify Education Service Director benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 14,152	\$ (14,152)	\$ -	To reclassify Community Services Director benefits
2. Employee Benefits (L) Community Residential	\$ 20,870	\$ (20,870)	\$ -	To reclassify Residential Services Director benefits
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 150,682	\$ (49,750)	\$ 100,932	To reclassify capital asset acquisition
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ 25,070	\$ 182	\$ 25,252	To reclassify Assistant Food Service Worker salary
2. Employee Benefits (D) Unasgn Children Program	\$ 3,885	\$ 25	\$ 3,910	To reclassify Assistant Food Service Worker benefits
Worksheet 5				
1. Salaries (B) Pre-School	\$ 271,298	\$ 71,194	\$ 342,492	To reclassify Instructor salary
1. Salaries (C) School Age	\$ 1,067,041	\$ (1,817)		To reclassify Speech Therapist salary
		\$ (23,855)		To reclassify Speech Therapist salary
		\$ (182)	\$ 1,041,187	To reclassify Assistant Food Service Worker salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 1,183		To reclassify Secretary salary
		\$ 7,051		To reclassify Office Manager salary
		\$ 479		To reclassify Van Driver salary
		\$ 41,210	\$ 49,923	To reclassify Secretary salary
1. Salaries (L) Community Residential	\$ -	\$ 159	\$ 159	To reclassify Residential Services Director salary
2. Employee Benefits (B) Pre-School	\$ 128,520	\$ 23,720	\$ 152,240	To reclassify Instructor benefits
2. Employee Benefits (C) School Age	\$ 478,654	\$ (25)	\$ 478,629	To reclassify Assistant Food Service Worker benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 17		To reclassify Secretary benefits
		\$ 73		To reclassify Van Driver benefits
		\$ 980		To reclassify Office Manager benefits
		\$ 6,575	\$ 7,645	To reclassify Secretary benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 20,870	\$ 20,870	To reclassify Residential Services Director benefits
3. Service Contracts (C) School Age	\$ 61,566	\$ (14,221)	\$ 47,345	To reclassify capital asset acquisition
3. Service Contracts (L) Community Residential	\$ 141,991	\$ (22,904)	\$ 119,087	To reclassify room and board expenses
5. COG Expenses (L) Community Residential	\$ 9,968	\$ (9,968)	\$ -	To match final COG workbook
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ 9,624	\$ 344	\$ 9,968	To match final COG workbook
Worksheet 7-C				
1. Salaries (C) School Age	\$ 69,700	\$ 1,817		To reclassify Speech Therapist salary
		\$ 23,855	\$ 95,372	To reclassify Speech Therapist salary

Appendix B (Page 3)
Ross County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (C) School Age	\$ 74,085	\$ (479)	\$ 73,606	To reclassify Van Driver salary
2. Employee Benefits (C) School Age	\$ 16,618	\$ (73)	\$ 16,545	To reclassify Van Driver benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 124,342	\$ 23,095		To reclassify transportation expenses
		\$ (1,320)	\$ 146,117	To reclassify transportation expenses with no corresponding statistics
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 1,320	\$ 1,320	To reclassify transportation expenses with no corresponding statistics
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 117,136	\$ (13,221)	\$ 103,915	To reclassify capital asset acquisition
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 51,171	\$ 52,854	\$ 104,025	To reclassify Community Services Director salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 22,272	\$ 14,152	\$ 36,424	To reclassify Community Services Director benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 96,147	\$ 96,147	To reclassify adult day expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 927,935	\$ (96,147)		To reclassify adult day expenses
		\$ (82,316)		To reclassify fees paid to COG
		\$ (23,095)		To reclassify transportation expenses
		\$ (1,071)	\$ 725,306	To reclassify room and board expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 440,000	\$ 440,000	To record transfer
Plus: Purchases Greater Than \$5,000	\$ 34,712	\$ 13,221		To reclassify capital asset acquisition
		\$ 14,221		To reclassify capital asset acquisition
		\$ 49,750	\$ 111,904	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 82,316	\$ 82,316	To reclassify fees paid to COG
Less: Capital Costs	\$ (141,596)	\$ (3,490)		To reconcile depreciation adjustment
		\$ (391)		To reconcile depreciation adjustment
		\$ (600)		To reconcile depreciation adjustment
		\$ 9,342		To reconcile depreciation adjustment
		\$ (630)		To reconcile depreciation adjustment
		\$ 239	\$ (137,126)	To reconcile depreciation adjustment
Total from 12/31 County Auditor's Report	\$ 10,858,821	\$ 439,993	\$ 11,298,814	To correct county auditor total
Revenue:				
Plus: Transfer-In	\$ -	\$ 440,000	\$ 440,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 11,479,874	\$ 440,000	\$ 11,919,874	To correct county auditor total



Dave Yost • Auditor of State

ROSS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ROSS 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
AUGUST 25, 2016**