



Dave Yost • Auditor of State

SCIOTO 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 Scioto 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 square footage for Adult Dietary, Adult Speech, Adult Program Supervision and Child Program Supervision but no corresponding costs were reported. We found costs for Enclave, Community Employment, Child Dietary and Medicaid Administrative Claiming (MAC) without corresponding square footage. These issues were addressed as part of the square footage procedures below.

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 2011 square footage reflects the correct square footage usage with the exception of a community residential, service and support administration, and administration in both 2012 and 2013. However, we

We reported variances in Appendix A (2012) and Appendix B (2013) to carry forward square footage from the final 2011 Cost Report to 2012 and 2013 with the exception for those specific areas identified by the County Board. In addition, we performed the procedures below in those areas where the square footage has changed since 2011.

Statistics – Square Footage (Continued)

2. We compared select rooms, those used by programs where the square footage changed since 2011, on the floor plans of the Vern Riffe School and the Carousel Center buildings to the County Board's summary for each year to ensure square footage was allocated by program based on reported usage of the area in accordance with the Cost Report Guides and identified variances greater than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

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

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 additional variances.

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

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 in the majority of program areas.

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 expense-all program costs. However, as part of the testing performed in the Statistics – Square Footage section we added Child Dietary square footage to *Schedule B-1, Section A, Square Footage* in 2013; therefore, we added corresponding number of meals served to the Preschool and School Age programs on *Worksheet 4, Dietary Services* to allocate the general expenses-all program costs 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 Services Provided Detail reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Facility Based, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

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

Statistics – Attendance (Continued)

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 the Day Services Attendance Summary By Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional eight individuals in 2012 and six 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 or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's attendance reports and 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 overpayment.

4. We selected 30 supported employment-community employment units from the Service Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Receivable Billing Reimbursable Summary 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 reported variances in Appendix A (2012). We found no variances in 2013.

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

We found no variances exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*.

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

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable 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 reported no differences in 2012 or 2013 for TCM, Other SSA Allowable and SSA Unallowable units. However, we noted the County Board received revenue in 2013 for Home Choice and did not report any corresponding units on *Schedule B-4*. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported these units on Appendix B (2013).

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

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2012 and 30 SSA Unallowable units for 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 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). We found no errors in 2013.

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

The County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded in 2012.

We haphazardly selected a sample of 60 general time units for 2012 from the Receivable Bill Reimbursable Detail 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. We did not perform this procedure for 2013 as the general time units did not meet the threshold for testing.

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 DD Trust (227), Reach (228), Residential Services (230), Board of Developmental Disabilities (231), Recovery Assistance – Dept of Ed (373) and DD Capital Improvement (503) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

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 we found no variances in 2013. 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 State Account Code Detailed Report 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):

- Miscellaneous refunds, reimbursements and other income in the amount of \$75,230 in 2012 and or \$61,464 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$9,417 in 2012 and \$16,347 in 2013;
- Title VI-B revenues in the amount of \$73,989 in 2012 and \$73,410 in 2013;
- Title XX revenues in the amount of \$48,960 in 2012 and \$53,238 in 2013;
- Employee Share Insurance in the amount of \$12,043 in 2012 and \$177,763 in 2013;
- Regional Infant Hearing revenues of \$70,660 in 2012 and \$34,475 in 2013;
- One to One Aides revenues of \$194,755 in 2012 and \$241,953;
- Excess Costs of \$12,770 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$275,551 in 2012 and \$469,014 in 2013. We found \$237,140 in 2012 and \$271,219 in 2013 for County Board and COG costs related to this program and corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) Appendix B (2013). In addition, we noted corresponding match costs were reported on the *Reconciliation to the County Auditor Worksheet* of \$137,971 in 2012 and \$92,239 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.

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 that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

Additionally, for any other selected services codes that have contracted services, DODD requested 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 asked that we 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 that we 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 in our sample. We found 48 instances of Adult Day, Enclave, and Community Employment, as well as 16 instances of Transportation service in our sample in which the provider was Star, Inc. We determined that the County Board contracted with Star, Inc. for these services; however, the agreement did not specify a rate for specific services. We reviewed Star, Inc. invoices and noted the cost was not broken down by individual per day. We also inquired with the County Board about supporting rate documentation and none could be provided. Therefore, we were unable compare the County Board's contract rate with the reimbursed rate because management could not provide supporting documentation necessary to confirm management's assumptions that they were reimbursed no more than the contracted rate.

Recommendation:

We recommend the County Board ensure contracts clearly state the rate charged for each service and retain sufficient supporting documentation necessary to determine compliance with Ohio Admin. Code § 5123:2-9-06.

We found instances of non-compliance with Non-Medical Transportation - One-way trip - Eligible Vehicle (ATB/FTB) as described below and made corresponding unit adjustments on *Schedule B-3*.

Recoverable Finding - 2012 Finding \$83.78

Service Code	Units	Review Results	Finding
ATB	5	Units billed in excess of actual service delivery	\$59.75
FTB	2	Units billed in excess of actual service delivery	24.03
		Total	\$83.78

Recoverable Finding - 2013 Finding \$94.84

Service Code	Units	Review Results	Finding
ATB	8	Units billed in excess of actual service delivery	\$94.84

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.

Paid Claims Testing (Continued)

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.

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 Expense Reports for the Board of DD Trust (227), Reach (228), Residential Services (230), Board of Developmental Disabilities (231), Recovery Assistance – Dept. of Ed (373) and DD Capital Improvement (503) 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 reported differences in Appendix A (2012) and we found no difference in 2013. The Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Crosswalks 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 reported variances in Appendix A (2012) and Appendix B (2013).

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

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

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

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

We found COG SSA costs reported on *Worksheet 9, Service and Support Administration Costs* in 2012 without corresponding statistics on *Schedule B-4* and reclassified these costs as reported in Appendix A (2012). We found no program costs that lacked corresponding statistics in 2013.

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

We found no differences 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 January 2012 and December 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$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 any cell variances greater than \$500.

We found the County Board did not calculate and report depreciation for many of the assets purchased from 2007 to 2011. We reported differences in Appendix A (2012) and Appendix B (2013).

Recommendation:

We recommend the County Board update its depreciation schedules and add all asset purchases to ensure they are properly reported in future years in compliance with the Cost Report Guides, *Worksheet 1, Capital Costs* Section which states in pertinent part, "Use this worksheet to report depreciation charged for all equipment, both fixed and movable, regardless of whether it is owned by the county government and/or county board...In order to determine capital costs to be reported on Worksheet 1 and substantiate that determination, each county board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation."

Property, Depreciation, and Asset Verification Testing (Continued)

3. DODD asked us to determine 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 determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. DODD also asked us to recompute the first year's depreciation for the assets tested, and based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identify any variances.

We did not perform this procedure for 2012 as the one asset purchased in 2011 was already tested as part of procedure 2 above. We tested one asset in 2013 and found no difference.

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

We reported differences in Appendix A (2012). The County Board reported no disposed assets in 2013, we reviewed the State Account Code Detailed Reports and found no proceeds from the sale of 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 Expense Reports for the Reach (228) and the Board of Developmental Disabilities (231) 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 \$500.

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

We noted that the County Board did not allocate worker's compensation premiums to all applicable worksheets in 2012 and 2013. We reported these variances in Appendix A (2012) and Appendix B (2013).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 33 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. 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.

Payroll Testing (Continued)

The County Board did not provide the personnel description for one employee.

4. We scanned the County Board's State Expenses Detailed 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 additional differences.

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 Detailed 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's salaries 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 found no differences for 2012. We reported differences in Appendix B (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 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 one observed moment for Activity Code 11-Program Planning, Development, and Interagency Coordination of Medicaid Services and one observed moment for Activity Code 18-General Administration in 2012 which lacked any supporting documentation. For 2013, we found one observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medical Services and one observed moment for Activity Code 11-Program Planning, Development, and Interagency Coordination of Medicaid Services which lacked any supporting documentation.

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."

Scioto County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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

May 25, 2016

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Appendix A
Scioto 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	140	(140)	-	To reclassify to FBS
11. Early Intervention (C) Child	2,102	(204)	1,898	To reclassify to Community Residential
12. Pre-School (C) Child	3,444	(126)	3,318	To reclassify to Community Residential
14. Facility Based Services (B) Adult	21,005	(52)		To reclassify to Enclave
14. Facility Based Services (B) Adult		479		To reclassify from Adult Program Supervision
14. Facility Based Services (B) Adult		140	21,572	To reclassify from Adult Dietary
15. Supported Emp. - Enclave (B) Adult	-	52	52	To reclassify from FBS
16. Supported Emp. - Comm Emp. (B) Adult	-	312	312	To reclassify from NFR
19. Community Residential (D) General	1,749	295		To adjust to prior audited square footage
19. Community Residential (D) General		617		To reclassify from NFR
19. Community Residential (D) General		204		To reclassify from EI
19. Community Residential (D) General		126		To reclassify from Preschool
19. Community Residential (D) General		(1,558)		To reclassify to SSA
19. Community Residential (D) General		(238)		To reclassify to NFR
19. Community Residential (D) General		(249)	946	To reclassify to Admin
21. Service And Support Admin (D) General	4,086	(295)		To adjust to prior audited square footage
21. Service And Support Admin (D) General		1,558	5,349	To reclassify from Community Residential
22. Program Supervision (B) Adult	479	(479)	-	To reclassify to FBS
23. Administration (D) General	3,294	249	3,543	To reclassify from Community Residential
25. Non-Reimbursable (B) Adult	312	238		To reclassify from Community Residential
25. Non-Reimbursable (B) Adult		(312)	238	To reclassify to Community Employment
25. Non-Reimbursable (C) Child	7,335	(617)	6,718	To reclassify to Community Residential
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment			-	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	1,894	167	2,061	To correct 15 Minute units
6. A (A) Facility Based Services	77	2	79	To correct individuals served
6. A (B) Supported Emp. - Enclave	36	2	38	To correct individuals served
7. A-1 (A) Facility Based Services	6	(2)	4	To correct individuals served
7. A-1 (B) Supported Emp. - Enclave	2	(2)	-	To correct individuals served
10. A (A) Facility Based Services	10,760	322	11,082	To correct days of attendance
10. A (B) Supported Emp. - Enclave	2,491	8		To correct days of attendance
10. A (B) Supported Emp. - Enclave		22	2,521	To correct days of attendance
11. A-1 (A) Facility Based Services	891	(322)	569	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	22	(22)	-	To correct days of attendance
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	781	202	983	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	9,419	(4)	9,415	To report correct number of one-way trips for FBS
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	2,518	(3)	2,515	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 1,116	\$ 1,116	To report correct cost of bus, tokens, cabs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	71	4	75	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	93	(4)	89	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (C) School Age	\$ 1,647	\$ 3,349	\$ 4,996	To report assets purchased in prior year
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 40,304	\$ 4,113	\$ 44,417	To report assets purchased in prior year
3. Buildings/Improve (N) Service & Support Admin	\$ 500	\$ 734	\$ 1,234	To report assets purchased in prior year
4. Fixtures (C) School Age	\$ -	\$ 5,670	\$ 5,670	To report assets purchased in prior year
5. Movable Equipment (U) Transportation	\$ -	\$ 112,547	\$ 118,482	To report assets purchased in prior year
		\$ 5,935	\$ 118,482	To record depreciation for disposed school bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 4,686	\$ 4,686	To report assets purchased in prior year

Appendix A (Page 2)
Scioto 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 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 169,793	\$ (46,452)		To reclassify Awareness Coordinator salary
		\$ 13,544	\$ 136,885	To reclassify Intake Evaluator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 449,364	\$ (21,064)		To reclassify MUI Coordinator benefits
		\$ (15,476)		To reclassify Awareness Coordinator benefits
		\$ 6,701		To reclassify Intake Coordinator benefits
		\$ 1,789		To reclassify Intake Evaluator benefits
		\$ (66,061)		To reclassify worker's compensation premiums
		\$ 2,873	\$ 358,126	To reclassify worker's compensation premiums
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,700	\$ 1,700	To reclassify billing agent expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 191,377	\$ (1,700)		To reclassify billing agent expenses
		\$ (1,821)	\$ 187,856	To reclassify awareness coordinator expenses
10. Unallowable Fees (O) Non-Federal	\$ 246,325	\$ (9,984)	\$ 236,341	To reclassify hab fund expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 25,351	\$ 836	\$ 26,187	To reclassify worker's compensation premiums
4. Other Expenses (E) Facility Based Services	\$ 181,013	\$ (14,749)	\$ 166,264	To reclassify enclave service expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 289,990	\$ (34,740)	\$ 255,250	To reclassify REACH employee salary
1. Salaries (L) Community Residential	\$ 112,574	\$ (13,544)		To reclassify Intake Evaluator salary
		\$ (8,482)		To reclassify behavior specialist salary
		\$ (8,732)		To reclassify behavior specialist salary
		\$ 22,131	\$ 103,947	To allocate billing clerk salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 46,452	\$ 46,452	To reclassify Awareness Coordinator salary
2. Employee Benefits (A) Early Intervention	\$ 151,250	\$ (14,571)		To reclassify REACH employee benefits
		\$ 5,357	\$ 142,036	To reclassify worker's compensation premiums
2. Employee Benefits (B) Pre-School	\$ 156,040	\$ 5,827	\$ 161,867	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 517,259	\$ 18,616	\$ 535,875	To reclassify worker's compensation premiums
2. Employee Benefits (L) Community Residential	\$ 100,202	\$ (6,701)		To reclassify Intake Coordinator benefits
		\$ (1,789)		To reclassify Intake Evaluator benefits
		\$ 2,079		To reclassify worker's compensation premiums
		\$ (1,344)		To reclassify behavior specialist benefits
		\$ (6,904)		To reclassify behavior specialist benefits
		\$ 19,422	\$ 104,965	To allocate billing clerk benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 21,064		To reclassify MUI Coordinator benefits
		\$ 15,476		To reclassify Awareness Coordinator benefits
		\$ 975	\$ 37,515	To reclassify worker's compensation premiums
4. Other Expenses (B) Pre-School	\$ 14,820	\$ 8,663	\$ 23,483	To match detailed expense report
4. Other Expenses (L) Community Residential	\$ 96,625	\$ (2,402)	\$ 94,223	To reclassify promotional NFR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,821		To reclassify awareness coordinator expenses
		\$ 2,402	\$ 4,223	To reclassify promotional NFR expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 8,638	\$ 8,638	To reclassify COG costs with no supporting statistics

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
1. Salaries (C) School Age	\$ 26,029	\$ 10,000	\$ 36,029	To match detailed expense report
2. Employee Benefits (B) Pre-School	\$ 10,443	\$ 679	\$ 11,122	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 13,518	\$ 756	\$ 14,274	To reclassify worker's compensation premiums
2. Employee Benefits (E) Facility Based Services	\$ 11,214	\$ 735	\$ 11,949	To reclassify worker's compensation premiums
Worksheet 7-C				
2. Employee Benefits (C) School Age	\$ 16,126	\$ 961	\$ 17,087	To reclassify worker's compensation premiums
Worksheet 7-E				
2. Employee Benefits (B) Pre-School	\$ 4,244	\$ 206	\$ 4,450	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 9,927	\$ 482	\$ 10,409	To reclassify worker's compensation premiums
Worksheet 7-F				
2. Employee Benefits (B) Pre-School	\$ 9,873	\$ 211	\$ 10,084	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 23,037	\$ 493	\$ 23,530	To reclassify worker's compensation premiums
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 19	\$ 19	To allocate billing clerk salary
2. Employee Benefits (C) School Age	\$ 301	\$ 39	\$ 340	To reclassify worker's compensation premiums
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 17	\$ 17	To allocate billing clerk benefits
4. Other Expenses (G) Community Employment	\$ -	\$ 1,116	\$ 1,116	To reclassify bus tickes/taxi service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,308,220	\$ 259		To reclassify bus tickes/taxi service expenses
		\$ (1,116)	\$ 1,307,363	To reclassify bus tickes/taxi service expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 590,339	\$ (38,371)		To reclassify billing clerk salary
		\$ 8,482		To reclassify behavior specialist salary
		\$ 8,732		To reclassify behavior specialist salary
		\$ 7,768	\$ 576,950	To allocate billing clerk salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 325,163	\$ 12,391		To reclassify worker's compensation premiums
		\$ (33,675)		To reclassify billing clerk benefits
		\$ 1,344		To reclassify behavior specialist benefits
		\$ 6,904		To reclassify behavior specialist benefits
		\$ 6,817	\$ 318,944	To allocate billing clerk benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 59,543	\$ (259)	\$ 59,284	To reclassify bus tickes/taxi service expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 8,638	\$ (8,638)	-	To reclassify COG costs with no supporting statistics

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 116,355	\$ 8,453	\$ 124,808	To allocate billing clerk salary
2. Employee Benefits (E) Facility Based Services	\$ 281,329	\$ 9,167	\$ 290,496	To reclassify worker's compensation premiums
2. Employee Benefits (G) Community Employment	\$ 31,822	\$ 936	\$ 32,758	To reclassify worker's compensation premiums
2. Employee Benefits (H) Unasgn Adult Program	\$ 35,610	\$ 2,442		To reclassify worker's compensation premiums
		\$ 7,418	\$ 45,470	To allocate billing clerk benefits
4. Other Expenses (E) Facility Based Services	\$ 440,369	\$ 9,984	\$ 450,353	To reclassify hab fund expenses
4. Other Expenses (F) Enclave	\$ -	\$ 14,749	\$ 14,749	To reclassify enclave service expenses
4. Other Expenses (G) Community Employment	\$ 381,167	\$ 45,465	\$ 426,632	To record Bridges expenses
5. COG Expenses (G) Community Employment	\$ -	\$ 2,027	\$ 2,027	To match final COG workbook
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 2,027		To record COG RSC expenses
		\$ 45,465		To record Bridges expenses
		\$ 189,648	\$ 237,140	To record Bridges expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: REACH	\$ -	\$ 34,740		To reconcile REACH employee salary
		14,571	\$ 49,311	To reconcile REACH employee benefits
Plus: Other	\$ 289,232	\$ (45,465)	\$ 243,767	To reclassify Bridges expenses
Less: Capital Costs	\$ (155,597)	\$ (131,099)		To reconcile depreciation for assets purchased in prior year
		\$ (5,935)	\$ (292,631)	To reconcile loss on disposed school bus
Total from 12/31 County Auditor's Report	\$ 10,335,749	\$ 4	\$ 10,335,753	To match County Auditor expense report
Revenue:				
Plus: Fund 503 (Capital Improvement)	\$ -	\$ 106,391	\$ 106,391	To add Fund 503 (Capital Improvement)
Total from 12/31 County Auditor's Report	\$ 9,463,958	\$ 106,391	\$ 9,570,349	To add Fund 503 (Capital Improvement)

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$ 4,099	\$ 4,099	To reclassify home choice expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	459	42	501	To adjust to prior audit square footage
1. Building Services (C) Child	1,054	2,498	3,552	To adjust to prior audit square footage
2. Dietary Services (B) Adult	-	140	-	To adjust to prior audit square footage
2. Dietary Services (B) Adult	-	(140)	-	To reclassify to FBS
2. Dietary Services (C) Child	-	1,864	1,864	To adjust to prior audit square footage
4. Nursing Services (B) Adult	180	(60)	120	To adjust to prior audit square footage
4. Nursing Services (C) Child	326	914	1,240	To adjust to prior audit square footage
5. Speech/Audiology (B) Adult	124	(124)	-	To adjust to prior audit square footage
5. Speech/Audiology (C) Child	252	(2)	250	To adjust to prior audit square footage
7. Occupational Therapy (C) Child	480	65	545	To adjust to prior audit square footage
8. Physical Therapy (C) Child	480	65	545	To adjust to prior audit square footage
11. Early Intervention (C) Child	529	1,573	-	To adjust to prior audit square footage
11. Early Intervention (C) Child	-	(204)	1,898	To reclassify to Community Residential
12. Pre-School (C) Child	6,596	(3,152)	-	To adjust to prior audit square footage
12. Pre-School (C) Child	-	(126)	3,318	To reclassify to Community Residential
13. School Age (C) Child	14,220	2,630	16,850	To adjust to prior audit square footage
14. Facility Based Services (B) Adult	21,005	(312)	-	To reclassify to Community Employment
14. Facility Based Services (B) Adult	-	(52)	-	To reclassify to Enclave
14. Facility Based Services (B) Adult	-	479	-	To reclassify from Adult Program Supervision
14. Facility Based Services (B) Adult	-	140	21,260	To reclassify from Adult Dietary
15. Supported Emp. - Enclave (B) Adult	-	52	52	To reclassify from FBS
16. Supported Emp. - Comm Emp. (B) Adult	-	312	312	To reclassify from FBS
17. Medicaid Administration (A) MAC	-	21	21	To adjust to prior audit square footage
19. Community Residential (D) General	-	2,044	-	To adjust to prior audit square footage
19. Community Residential (D) General	-	617	-	To reclassify from NFR
19. Community Residential (D) General	-	204	-	To reclassify from EI
19. Community Residential (D) General	-	126	-	To reclassify from Preschool
19. Community Residential (D) General	-	(1,558)	-	To reclassify to SSA
19. Community Residential (D) General	-	(238)	-	To reclassify to NFR
19. Community Residential (D) General	-	(249)	946	To reclassify to Admin
20. Family Support Services (D) General	-	173	173	To adjust to prior audit square footage
21. Service And Support Admin (D) General	3,713	78	-	To adjust to prior audit square footage
21. Service And Support Admin (D) General	-	1,558	5,349	To reclassify from Community Residential
22. Program Supervision (B) Adult	3,671	(3,192)	-	To adjust to prior audit square footage
22. Program Supervision (B) Adult	-	(479)	-	To reclassify to FBS
22. Program Supervision (C) Child	153	(153)	-	To adjust to prior audit square footage
23. Administration (D) General	3,972	(678)	-	To adjust to prior audit square footage
23. Administration (D) General	-	249	3,543	To reclassify from Community Residential
24. Transportation (D) General	413	(163)	250	To adjust to prior audit square footage
25. Non-Reimbursable (B) Adult	-	312	-	To adjust to prior audit square footage
25. Non-Reimbursable (B) Adult	-	238	550	To reclassify from Community Residential
25. Non-Reimbursable (C) Child	10,527	(3,192)	-	To adjust to prior audit square footage
25. Non-Reimbursable (C) Child	-	(617)	6,718	To reclassify to Community Residential
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	3,392	256	3,648	To correct 15 Minute units
6. A (B) Supported Emp. - Enclave	22	(4)	-	To correct individuals served
6. A (B) Supported Emp. - Enclave	-	2	20	To correct individuals served
7. A-1 (B) Supported Emp. - Enclave	2	(2)	-	To correct individuals served
9. C (B) Supported Emp. - Enclave	1	(1)	-	To correct individuals served
10. A (B) Supported Emp. - Enclave	1,502	(60)	-	To correct days of attendance
10. A (B) Supported Emp. - Enclave	-	6	-	To correct days of attendance
10. A (B) Supported Emp. - Enclave	-	9	1,457	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	9	(9)	-	To correct days of attendance
13. C (A) Facility Based Services	4,901	1	4,902	To correct days of attendance
13. C (B) Supported Emp. - Enclave	13	(13)	-	To correct days of attendance

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Scioto County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,230	(7)	8,223	To report correct number of one-way trips for FBS
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	2,065	(1)	2,064	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,196	\$ 1,196	To report correct cost of bus, tokens, cabs
Schedule B-4				
3. Home Choice Units (D) 4th Quarter	-	65	65	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve (C) School Age	\$ 3,019	\$ 3,349	\$ 6,368	To report assets purchased in prior year
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 40,304	\$ 4,113	\$ 44,417	To report assets purchased in prior year
3. Buildings/Improve (N) Service & Support Admin	\$ 500	\$ 734	\$ 1,234	To report assets purchased in prior year
4. Fixtures (C) School Age	\$ -	\$ 5,670	\$ 5,670	To report assets purchased in prior year
5. Movable Equipment (U) Transportation	\$ 3,374	\$ 14,577	\$ 17,951	To report assets purchased in prior year
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 4,686	\$ 4,686	To report assets purchased in prior year
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 100,476	\$ 25,117	\$ 125,593	To reclassify Intake Evaluator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 437,732	\$ 6,855		To reclassify Intake Coordinator benefits
		\$ 3,886		To reclassify Intake Evaluator benefits
		\$ (52,281)		To reclassify worker's compensation premiums
		\$ 2,231	\$ 398,423	To reclassify worker's compensation premiums
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18,470	\$ 18,470	To reclassify promotional NFR expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 271,699	\$ (1,333)		To match detailed expense report
		\$ (630)		To match detailed expense report
		\$ (18,470)	\$ 251,266	To reclassify promotional NFR expenses
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 43,950	\$ 1,331	\$ 45,281	To reclassify worker's compensation premiums
4. Other Expenses (A) Early Intervention	\$ -	\$ 37,571	\$ 37,571	To reclassify early intervention building services expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 11,262	\$ 11,262	To reclassify contracted janitorial expenses
Worksheet 4				
14. No. of Individual Meals Served (B) Pre-School	-	5,750	5,750	To report statistics for meals served
14. No. of Individual Meals Served (C) School Age	-	18,194	18,194	To report statistics for meals served

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Scioto County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 294,547	\$ (35,022)	\$ 259,525	To reclassify REACH employee salary
1. Salaries (L) Community Residential	\$ 44,862	\$ (25,117)		To reclassify Intake Evaluator salary
		\$ (8,530)		To reclassify behavior specialist salary
		\$ (334)		To reclassify behavior specialist salary
		\$ 22,643	\$ 33,524	To allocate billing clerk salary
2. Employee Benefits (A) Early Intervention	\$ 120,676	\$ (12,524)		To reclassify REACH employee benefits
		\$ 4,611	\$ 112,763	To reclassify worker's compensation premiums
2. Employee Benefits (B) Pre-School	\$ 107,664	\$ 20,535		To match detailed expense report
		\$ 4,535	\$ 132,734	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 445,725	\$ 15,904	\$ 461,629	To reclassify worker's compensation premiums
2. Employee Benefits (L) Community Residential	\$ 132,269	\$ (6,855)		To reclassify Intake Coordinator benefits
		\$ (3,886)		To reclassify Intake Evaluator benefits
		\$ 351		To reclassify worker's compensation premiums
		\$ (1,335)		To reclassify behavior specialist benefits
		\$ (14,158)		To reclassify behavior specialist benefits
		\$ 16,032	\$ 122,418	To allocate billing clerk benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 33,237	\$ 870	\$ 34,107	To reclassify worker's compensation premiums
4. Other Expenses (A) Early Intervention	\$ 82,420	\$ (37,571)	\$ 44,849	To reclassify early intervention building services expenses
4. Other Expenses (B) Pre-School	\$ 82,308	\$ (11,262)	\$ 71,046	To reclassify contracted janitorial expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 445,651	\$ (89)	\$ 445,562	To Match Individual Costs by Code report
Worksheet 7-B				
2. Employee Benefits (B) Pre-School	\$ 9,427	\$ 574	\$ 10,001	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 12,137	\$ 663	\$ 12,800	To reclassify worker's compensation premiums
2. Employee Benefits (E) Facility Based Services	\$ 9,588	\$ 612	\$ 10,200	To reclassify worker's compensation premiums
Worksheet 7-C				
2. Employee Benefits (C) School Age	\$ 7,794	\$ 823	\$ 8,617	To reclassify worker's compensation premiums
Worksheet 7-E				
2. Employee Benefits (B) Pre-School	\$ 3,665	\$ 175	\$ 3,840	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 8,553	\$ 408	\$ 8,961	To reclassify worker's compensation premiums
Worksheet 7-F				
2. Employee Benefits (B) Pre-School	\$ 8,074	\$ 179	\$ 8,253	To reclassify worker's compensation premiums
2. Employee Benefits (C) School Age	\$ 18,840	\$ 418	\$ 19,258	To reclassify worker's compensation premiums
Worksheet 8				
4. Other Expenses (G) Community Employment	\$ -	\$ 1,196	\$ 1,196	To reclassify bus tickets/taxi service expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,368,802	\$ (1,196)	\$ 1,367,606	To reclassify bus tickets/taxi service expenses

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Scioto 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 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 553,790	\$ (38,518)		To reclassify billing clerk salary
		\$ 8,530		To reclassify behavior specialist salary
		\$ 334		To reclassify behavior specialist salary
		\$ 8,172	\$ 532,308	To allocate billing clerk salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 314,199	\$ 9,839		To reclassify worker's compensation premiums
		\$ (27,272)		To reclassify billing clerk benefits
		\$ 1,335		To reclassify behavior specialist benefits
		\$ 14,158		To reclassify behavior specialist benefits
		\$ 5,786	\$ 318,045	To allocate billing clerk benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 85,898	\$ (52,193)		To reclassify fees paid to the COG
		\$ (4,099)	\$ 29,606	To reclassify home choice expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 443,036	\$ (28,570)		To reclassify Fiscal Clerk salary
		\$ (73,100)	\$ 341,366	To reclassify Director of Adult Services salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 28,570		To reclassify Fiscal Clerk salary
		\$ 73,100		To reclassify Director of Adult Services salary
2. Employee Benefits (E) Facility Based Services	\$ 282,099	\$ 7,703	\$ 109,373	To allocate billing clerk salary
		\$ (20,535)		To match detailed expense report
		\$ (12,138)		To reclassify Fiscal Clerk benefits
		\$ (18,209)		To reclassify Director of Adult Services benefits
		\$ 6,065	\$ 237,282	To reclassify worker's compensation premiums
2. Employee Benefits (G) Community Employment	\$ 25,259	\$ 885	\$ 26,144	To reclassify worker's compensation premiums
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 12,138		To reclassify Fiscal Clerk benefits
		\$ 18,209		To reclassify Director of Adult Services
		\$ 1,806		To reclassify worker's compensation
		\$ 5,454	\$ 37,607	To allocate billing clerk benefits
4. Other Expenses (E) Facility Based Services	\$ 1,170,480	\$ (39,281)		To reclassify Bridges expenses paid to the
		\$ (176,262)		To reclassify Bridges expenses
		\$ (92,239)		To reclassify Bridges match payment
		\$ (47,372)	\$ 815,326	To reclassify capital van purchase
4. Other Expenses (G) Community Employment	\$ -	\$ 176,262		To reclassify Bridges expenses
		\$ 94,957	\$ 271,219	To reclassify Bridges expenses
5. COG Expenses (F) Enclave	\$ 12,421	\$ (12,421)	\$ -	To match final COG workbook

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Scioto 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>
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 176,262		To record Bridges expenses
		\$ 94,957	\$ 271,219	To record Bridges expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ -	\$ 47,372	\$ 47,372	To reconcile capital van purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 55,718	\$ 52,193		To reconcile fees paid to the COG
		\$ 39,281	\$ 147,192	To reconcile fees paid to the COG
Plus: Loan Payment	\$ 246,100	\$ (94,957)	\$ 151,143	To reclassify Bridges expenses
Plus: Other	\$ -	\$ 35,022		To reclassify REACH employee salary
		\$ 12,524		To reclassify REACH employee benefits
		\$ 92,239	\$ 139,785	To reclassify Bridges match payment
Less: Capital Costs	\$ (162,372)	\$ (33,130)	\$ (195,502)	To reconcile depreciation for assets purchased in prior year

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Dave Yost • Auditor of State

SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SCIOTO 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 9, 2016**