



Dave Yost • Auditor of State

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

Statistics – Square Footage

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

We found costs for preschool and school age services but no square footage reported in 2012. We inquired of the County Board and the square footage was not reported since preschool services were provided off site and the school age services were in a leased space. We found no variances in 2013.

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

2. We compared the square footage for each room on the floor plan of Banta Center (2012) and Oregonia (2013) building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

Statistics – Square Footage (Continued)

3. We compared the County Board's revised square footage summary from 2012 and summary from 2013 to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

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

We reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

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

2. We compared the County Board's Attendance by Acuity, Enclave Attendance 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, 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 greater than two percent in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for four Adult Day Service individuals and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance by Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance by acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional four individuals in 2012 and five individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/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 overpayment.

4. We selected 30 supported employment-community employment units from the Services Detailed 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 Units Delivered - Transportation by Service, Month and 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 total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for five adults for 2012 and 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 IHAC Expense Detail reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We found variances greater than two percent for 2012 and 2013 to add commercial transportation costs to *Schedule B-3*. We also noted the County Board included per mile commercial transportation services for 2013 in the one-way trips reported on *Schedule B-3*. We obtained miles and authorized costs from the County Board for these transports and we calculated the corresponding number of one-way trips to be removed from *Schedule B-3*. We reported these differences in Appendix A (2012) and Appendix B (2013).

We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported 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, and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date and SSA Unallowable Case Note Unit reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

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

We found no variances.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the TCM Detail and SSA Unallowable Case Note Unit 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.

Statistics – Service and Support Administration (SSA) (Continued)

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

4. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in Worksheet 9, Service and Support Administration Costs of the Cost Report Guides. DODD also asked us to select a sample of 60 units each year if the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded and determine if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report.

We did not perform this procedure because the County Board's general time units did not account for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Receipts reports for the Developmental Disabilities (205), Self Insurance (635), and Coordinated Care (218) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

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

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

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

3. We reviewed the County Board's Revenue Received 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 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 \$159,634 in 2012 and \$204,214 in 2013 and Title XX revenues in the amount of \$135,193 in 2012 and \$137,675 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$306,390 in 2012 and \$288,152 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012). No offset adjustment required in 2013.

Paid Claims Testing

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

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

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

We found no differences between the usual and customary and reimbursed rates. However, we found instances of non-compliance in the following service codes: (AVF) Vocational Habilitation - 15 minute unit; (ACO/FCO) Supported Employment - Community - 15 minute unit and (ATT/FTT) Non-Medical Transportation - One-way-trip - Taxi/Livery/Bus as described below and made corresponding unit adjustments on *Schedule B-1*.

Recoverable Finding - 2012 Finding \$246.40

Service Code	Units	Review Results	Finding
ATT	36	Units billed in excess of service delivery	\$242.49
ACO	1	Units billed in excess of service delivery	\$3.91
		Total	\$246.40

Recoverable Finding - 2013 Finding \$2.12

Service Code	Units	Review Results	Finding
AVF	2	Units billed in excess of service delivery	\$2.12

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

Paid Claims Testing (Continued)

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 exceeding two percent.

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 disbursements report for the Developmental Disabilities (205), Self Insurance (635), and Coordinated Care (218) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

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

2. We compared County Board's 2012 and 2013 IHAC Expense Detail reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances.

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). We found no differences in 2013.

4. We scanned the County Board's 2012 and 2013 IHAC Expense Detail reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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

We found no program costs that lacked corresponding statistics.

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

5. We scanned the County Board's IHAC Expense Detail reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedules.

We found no unrecorded purchases meeting the capitalization criteria.

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 the months of March 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 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 reported differences in Appendix A (2012). We found no differences exceeding \$500 in 2013.

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in both 2012 and 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 four assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. We haphazardly selected two 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 each of the two disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

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 disbursements report for the Developmental Disabilities (205) and Self Insurance (635) 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 detailed payroll disbursements 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). We found no variances 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 40 selected, we compared the County Board's organizational chart, staffing/payroll journal report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

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

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

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll 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 salaries and benefits exceeded MAC salaries and benefits.

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

We reported differences and we noted payroll differences for employees participating in MAC that impacted other worksheets as reported 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 18 observed moments in 2012 and 17 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.

Medicaid Administrative Claiming (Continued)

We found no differences in 2012. We found one observed moment in 2013 for Activity Code 12- Program Planning, Development and Interagency Coordination of Non-Medicaid Services that lacked any supporting documentation and one observed moment in 2013 that was not properly classified as Activity Code 18- General Administration in accordance with the above guidelines when it should have been classified as Activity Code 8- Referral, Coordination, and Monitoring of Non-Medicaid Services.

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.

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, flowing style.

Dave Yost
Auditor of State

April 7, 2016

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Appendix A
Warren 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				
19. Community Residential (D) General	732	354	1,086	To correct square footage
21. Service And Support Admin (D) General	6,883	(537)	6,376	To correct square footage
		30		To correct square footage
23. Administration (D) General	9,738	(153)	9,799	To correct square footage
		214		To correct square footage
25. Non-Reimbursable (B) Adult	-	92	92	To correct square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	2,434	(1)	2,433	To correct 15 Minute units
6. A (A) Facility Based Services	195	1		To correct individuals served
		1	197	To correct individuals served
8. B (A) Facility Based Services	42	(1)		To correct individuals served
		(1)	40	To correct individuals served
10. A (A) Facility Based Services	33,196	242	33,438	To correct days of attendance
12. B (A) Facility Based Services	7,993	(242)	7,751	To correct days of attendance
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 30	\$ 28,676	\$ 28,706	To report commercial transportation costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,257	1,540	2,797	To correct SSA units
5. SSA Unallowable Units (A) 1st Quarter	1,002	(12)	990	To correct SSA units
5. SSA Unallowable Units (B) 2nd Quarter	605	(605)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	820	(820)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	555	(555)	-	To correct SSA units
Schedule C				
I. County				
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 39,896	\$ 39,896	To match final COG workbook
(B) County Board Subsidy (501) - COG Revenue	\$ 196,574	\$ (70,418)	\$ 126,156	To match final COG workbook
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 27,559	\$ 27,559	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 2,162	\$ 2,162	To match final COG workbook
(H) Purchase of Service - COG Revenue	\$ -	\$ 801	\$ 801	To match final COG workbook
Schedule C, Other COG Detail				
V. Other Revenues				
44 Public Relations	\$ 10,000	\$ (10,000)	\$ -	To match final COG workbook
45 Financial Services Adm	\$ 20,000	\$ (20,000)	\$ -	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 27,721	\$ (27,721)	\$ -	To record gain on sale of Baker House
4. Fixtures (L) Community Residential	\$ 6,988	\$ 1,727	\$ 8,715	To record depreciation for renovations to 129 North Main
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 2,363	\$ 1,890	\$ 4,253	To record depreciation for 2011 service van

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 466,174	\$ (2,166)		To reclassify MAC salary
		\$ 19,356		To reclassify Intake/Information Referral Specialist
		\$ 19,356		To reclassify Intake/Information Referral Specialist
		\$ (5,503)		To reclassify Provider Compliance/Intake Specialist
		\$ (8,967)		To reclassify Provider Compliance/ QA Specialist
		\$ (8,692)		To reclassify Provider Support Specialist
		\$ 19,356		To reclassify Intake Specialist
		\$ 19,356		To reclassify Intake Specialist
		\$ (1,566)		To reclassify QA/Community Relations Manager
		\$ (4,698)		To reclassify QA/Community Relations Manager
		\$ (4,698)		To reclassify QA/Community Relations Manager
		\$ 4,352	\$ 511,660	To reclassify QA/Behavior Support Manager
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 203,269	\$ 8,495		To reclassify Intake/Information Referral Specialist
		\$ 8,495		To reclassify Intake/Information Referral Specialist
		\$ (2,415)		To reclassify Provider Compliance/Intake Specialist
		\$ 8,495		To reclassify Intake Specialist
		\$ 8,495		To reclassify Intake Specialist
		\$ (670)	\$ 234,164	To match detailed report
3. Service Contracts (X) Gen Expense All Prgm.	\$ 120,743	\$ (38,233)	\$ 82,510	To reclassify contingent billing fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 242,475	\$ 36,313	\$ 278,788	To reclassify Lebanon City Schools lease
5. COG Expense (M) Family Support Services	\$ -	\$ 3,474	\$ 3,474	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,489	\$ (3,489)	\$ -	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 516,550	\$ 15	\$ 516,565	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 38,233	\$ 38,233	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (L) Community Residential	\$ -	\$ 1,566	\$ 1,566	To reclassify QA/Community Relations Manager
1. Salaries (N) Service & Support Admin	\$ 16,672	\$ 4,698	\$ 21,370	To reclassify QA/Community Relations Manager
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 4,698	\$ 4,698	To reclassify QA/Community Relations Manager
Worksheet 5				
1. Salaries (C) School Age	\$ 205,572	\$ (19,356)		To reclassify Intake/Information Referral Specialist
		\$ (38,605)		To reclassify Transition Coordinator
		\$ (13,629)		To reclassify Transition Coordinator
		\$ (43,375)		To reclassify Transition Coordinator
		\$ (41,225)		To reclassify Transition Specialist
		\$ (19,356)		To reclassify Intake Specialist
		\$ (30,026)	\$ -	To reclassify Employee and Transition Manager

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (continued)				
1. Salaries (L) Community Residential	\$ 83,490	\$ (36,021)		To reclassify MAC salary
		\$ 5,503		To reclassify Provider Compliance/Intake Specialist
		\$ 5,503		To reclassify Provider Compliance/Intake Specialist
		\$ 8,967		To reclassify Provider Compliance/ QA Specialist
		\$ 8,692		To reclassify Provider Support Specialist
		\$ 1,059	\$ 77,193	To reclassify QA/Behavior Support Manager
1. Salaries (O) Non-Federal Reimbursable	\$ 6,451	\$ (555)		To reclassify MAC salary
		\$ 3,176	\$ 9,072	To reclassify QA/Behavior Support Manager
2. Employee Benefits (C) School Age	\$ 96,790	\$ (8,495)		To reclassify Intake/Information Referral Specialist
		\$ (16,942)		To reclassify Transition Coordinator
		\$ (5,981)		To reclassify Transition Coordinator
		\$ (19,035)		To reclassify Transition Coordinator
		\$ (18,092)		To reclassify Transition Specialist
		\$ (8,495)		To reclassify Intake Specialist
		\$ (13,176)	\$ 6,574	To reclassify Employee and Transition Manager
2. Employee Benefits (L) Community Residential	\$ 39,310	\$ 2,415		To reclassify Provider Compliance/Intake Specialist
		\$ 2,415	\$ 44,140	To reclassify Provider Compliance/Intake Specialist
3. Service Contracts (C) School Age	\$ 151,289	\$ (111,157)	\$ 40,132	To reclassify RSC match
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 1,069,882	\$ (384,282)		To reclassify MAC salary
		\$ 2,166		To reclassify MAC salary
		\$ 25,915		To reclassify MAC salary
		\$ 36,021		To reclassify MAC salary
		\$ 555	750,257	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 384,282	\$ 384,282	To reclassify MAC salary
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 130		To reclassify transportation expenses
		\$ 28,676	\$ 28,806	To reclassify commercial transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 168	\$ 168	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 30	\$ 30	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 345,003	\$ (36,313)		To reclassify Lebanon City Schools lease
		\$ (28,676)	\$ 280,014	To reclassify commercial transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,183,013	\$ (25,915)		To reclassify MAC salary
		\$ (5,503)		To reclassify Provider Compliance/Intake Specialist
		\$ (4,352)		To reclassify QA/Behavior Support Manager
		\$ (1,059)		To reclassify QA/Behavior Support Manager
		\$ (3,176)	\$ 1,143,008	To reclassify QA/Behavior Support Manager
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 566,088	\$ (2,415)	\$ 563,673	To reclassify Provider Compliance/Intake Specialist
3. Service Contracts (N) Service & Support Admin. Costs	\$ 42,940	\$ (21,272)	\$ 21,668	To reclassify adult day service expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (G) Community Employment	\$ -	\$ 297,145	\$ 297,145	To reclassify RSC expenses
1. Salaries (H) Unasgn Adult Program	\$ 2,690,657	\$ (19,356)		To reclassify Intake/Information Referral Specialist
		\$ 38,605		To reclassify Transition Coordinator
		\$ 13,629		To reclassify Transition Coordinator
		\$ 43,375		To reclassify Transition Coordinator
		\$ 41,225		To reclassify Transition Specialist
		\$ (19,356)		To reclassify Intake Specialist
		\$ (297,145)		To reclassify RSC expenses
		\$ 30,025	\$ 2,521,659	To reclassify Employee and Transition Manager
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,281,701	\$ (8,495)		To reclassify Intake/Information Referral Specialist
		\$ 16,942		To reclassify Transition Coordinator
		\$ 5,981		To reclassify Transition Coordinator
		\$ 19,035		To reclassify Transition Coordinator
		\$ 18,092		To reclassify Transition Specialist
		\$ (8,495)	\$	To reclassify Intake Specialist
		\$ 13,176	\$ 1,337,937	To reclassify Employee and Transition Manager
3. Service Contracts (H) Unasgn Adult Program	\$ 370,899	\$ (328)		To reclassify transportation expenses
		\$ 21,272	\$ 391,843	To reclassify adult day service expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$	\$ 297,145	\$ 297,145	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: RSC Match	\$ -	\$ 111,157	\$ 111,157	To reclassify RSC match

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	20,540	221	20,761	To correct square footage
19. Community Residential (D) General	732	387	1,119	To correct square footage
23. Administration (D) General	9,861	(787)	9,074	To correct square footage
25. Non-Reimbursable (B) Adult	-	179	179	To correct square footage
Schedule B-1, Section B				
6. A (A) Facility Based Services	185	(2)	183	To correct individuals served
6. A (B) Supported Emp. - Enclave	36	1		To correct individuals served
		(1)	36	To correct individuals served
7. A-1 (B) Supported Emp. - Enclave	-	1	1	To correct individuals served
10. A (A) Facility Based Services	28,544	(393)	28,151	To correct days of attendance
10. A (B) Supported Emp. - Enclave	3,496	351		To correct days of attendance
		(107)	3,740	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	-	107	107	To correct days of attendance
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$ 21,399	\$ 21,399	To report commercial transportation costs
6. Supported Emp. - Enclave (A) One Way Trips- First Quarter	572	(572)	-	To correct number of one-way trips
6. Supported Emp. - Enclave (C) One Way Trips- Second Quarter	574	(574)	-	To correct number of one-way trips
6. Supported Emp. - Enclave (E) One Way Trips- Third Quarter	421	(421)	-	To correct number of one-way trips
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	417	(417)	-	To correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	26,322	9,098	35,420	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,494	608	2,102	To correct SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 8,729	\$ 8,729	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (L) Community Residential	\$ 28,626	\$ (28,626)	\$ -	To record gain on sale of Baker House
5. Movable Equipment (U) Transportation	\$ 105,244	\$ 29	\$ 105,273	To record loss on sale of Chevy Kodiak
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 668,356	\$ (40,339)		To reclassify Event and Volunteer Coordinator
		\$ (4,253)		To reclassify Provider Compliance/Intake Specialist
		\$ (2,901)		To reclassify Provider Compliance/QA Specialist
		\$ (16,339)	\$ 604,524	To reclassify Provider Compliance/Intake Specialist
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 342,717	\$ (17,013)		To reclassify Event and Volunteer Coordinator
		\$ (6,891)	\$ 318,813	To reclassify Provider Compliance/Intake Specialist
3. Service Contracts (X) Gen Expense All Prgm.	\$ 75,082	\$ (35,585)	\$ 39,497	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 597,026	\$ 40,339		To reclassify Event and Volunteer Coordinator
		\$ 17,013		To reclassify Event and Volunteer Coordinator
		\$ 35,830		To reclassify Public Relations manager
		\$ 15,111	\$ 705,319	To reclassify Public Relations manager

Appendix B (page 2)
Warren 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 2 (continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 217,282	\$ 28,188	\$ 245,470	To reclassify Lebanon City Schools lease
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 35,585	\$ 35,585	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (O) Non-Federal Reimbursable	\$ 55,831	\$ (35,830)	\$ 20,001	To reclassify Public Relations manager
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 28,605	\$ (15,111)	\$ 13,494	To reclassify Public Relations manager
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ 166,305	\$ (163,015)	\$ 3,290	To reclassify Deerfield lease
3. Service Contracts (U) Transportation	\$ 34,972	\$ (28,188)	\$ 6,784	To reclassify Lebanon City Schools lease
3. Service Contracts (X) Gen Expense All Prgm.	\$ 55,058	\$ (6,947)	\$ 48,111	To reclassify adult day service expenses
Worksheet 5				
1. Salaries (L) Community Residential	\$ 117,441	\$ 4,253		To reclassify Provider Compliance/Intake Specialist
		\$ 2,901		To reclassify Provider Compliance/QA Specialist
		\$ (43,922)		To reclassify Recreation and Education Coordinator
		\$ 16,339	\$ 97,012	To reclassify Provider Compliance/Intake Specialist
2. Employee Benefits (L) Community Residential	\$ 60,196	\$ (18,524)		To reclassify Recreation and Education Coordinator
		\$ 6,891	\$ 48,563	To reclassify Provider Compliance/Intake Specialist
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 706		To reclassify transportation expenses
		\$ 21,399	\$ 22,105	To reclassify commercial transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 735	\$ 735	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 681	\$ 681	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 159,848	\$ (2,122)		To reclassify transportation expenses
		\$ (21,399)	\$ 136,327	To reclassify commercial transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 12,151	\$ 2,530	\$ 14,681	To reclassify adult day service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 2,073,460	\$ 43,922	\$ 2,117,382	To reclassify Recreation and Education Coordinator
2. Employee Benefits (E) Facility Based Services	\$ 1,068,530	\$ 18,524	\$ 1,087,054	To reclassify Recreation and Education Coordinator
3. Service Contracts (E) Facility Based Services	\$ 156,818	\$ 6,947		To reclassify adult day service expenses
		\$ 2,530		To reclassify adult day service expenses
		\$ 163,015	\$ 329,310	To reclassify Deerfield lease



Dave Yost • Auditor of State

WARREN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WARREN 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
MAY 17, 2016**