



Dave Yost • Auditor of State

CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings - 2012.....	5
Recommendation: Monthly Reconciliations	7
Recommendation: Updating Depreciation Schedules	8
Recommendation: Accurate Job Descriptions	9
Appendix A: Income and Expenditure Report Adjustments – 2012.....	11
Appendix B: Income and Expenditure Report Adjustments – 2013.....	15

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

Statistics – Square Footage

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

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found no variances above 10 percent.

We reclassified Enclave square footage to non-federal reimbursable due to the County Board not tracking Enclave attendance statistics, see also Statistics - Attendance. We reported this variance in Appendix A (2012) and Appendix B (2013).

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

We did not perform this procedure as there were no variances above 10 percent in procedure 1.

Statistics – Square Footage (Continued)

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

We did not perform this procedure as there were no variances above 10 percent in procedure 1.

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 found variances as reported 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 and Community Employment 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 found differences for Facility Based Services in 2012 as reported in Appendix A. We found no Facility Based Service differences in 2013.

The County Board reported Community Employment statistics in 2012 and Community Employment and Enclave statistics in 2013. We determined that the County Board did not maintain supporting documentation as required under Ohio Admin. Code § 5123:2-9-15 (E), the Cost Report Guides and 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a). Therefore, we removed these statistics and reclassified corresponding costs reported on *Worksheet 10, Adult Program* as non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013). See also the Revenue Cost Reporting and Reconciliation to the County Auditor Report Section for adjustment to offset Community Employment expenses reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission). The County Board did not receive Medicaid reimbursement for these services during the Cost Report periods.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2012 and four Adult Day Service and one Enclave individual in 2013 between the County Board's monthly attendance documentation and Attendance 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 acuity report to the Acuity Assessment Instrument or other documentation for each individual. We selected an additional three 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.

Statistics – Attendance (Continued)

We reported differences in Appendix A (2012) and Appendix B (2013) for Facility Based Service Individuals. The County Board was unable to provide supporting documentation for the Enclave individual selected in 2013; therefore, we removed all Enclave statistics from *Schedule B-1*, see also procedure 2 above.

We found no overpayments.

4. DODD asked us to select Supported Employment-Community Employment units from the detailed Community Employment reports and determine 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*.

The County Board provided Community Employment documentation; however, it did not meet the requirements under the Cost Report Guides and Ohio Admin. Code § 5123:2-9-15 (E) which requires documentation of "Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided." Therefore, we removed Community Employment statistics, see procedure two above.

Statistics – Transportation

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

We found no variances. However, variances were found related to contracted transportation services (see procedure 3 below and procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section).

2. We traced the number of trips for four adults and one child 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.

3. We compared the cost of bus tokens/cabs from the County Board's Detailed Expense reports to the amounts 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 reported variances and 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 TCM Allowable/Unallowable By Staff By Month reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

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

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the TCM Allowable/UnAllowable 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 TCM Allowable/UnAllowable 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.

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

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Non-Allowable section of the SSA 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.

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 History reports for the DD Residential Services (B002), DD Capital (Q054), Fairway School (S019), North Central Employment Link (T101), Pre-School Grant (T106), Title VI-B Grant (T111), Bridges to Transitions (T17), Family Resources Planning (TT076), Housing Development Corporation (TT083), DD Donation Trust (U606) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

2. We compared revenue entries on *Schedule C, Income Report* to the final Clearwater (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 State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$24,397 in 2012 and or \$54,096 in 2013;
- IDEA Part B revenues in the amount of \$29,542 in 2012 and \$21,564 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$10,942 in 2012 and \$12,759 in 2013; and
- Title XX revenues in the amount of \$34,990 in 2012 and \$40,304 in 2013.

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

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$696,342 in 2012 and \$684,672 in 2013; however, combined County Board and COG costs of \$565,115 in 2012 and \$522,696 were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

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

For selected commercial transportation services codes that have contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. DODD requested that for any errors found, 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, we calculated a recoverable finding and made 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 instances of other contracted services in our sample. We noted differences between the reimbursed and contracted facility based service rates; however, upon consultation with DODD, it was determined that the contracted service was not for the complete provision of the service. The County Board was responsible for utilities, maintaining facilities and equipment, and providing habilitation services, basic supplies and equipment. As a result, no recoverable finding was identified.

We found other non-compliance related to Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF) as noted in the table below. We made no corresponding unit adjustments in *Schedule B-1* as these errors did not impact those statistics.

Recoverable Finding - 2012 Finding \$57.65

Service Code	Units	Review Results	Finding
AXF	5	Units lacked supporting documentation	\$9.12
AXF	98	Incorrect service code billed resulting in overpayment	\$48.53
		Total	\$57.65

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 that the Medicaid reimbursed units were less than final TCM units. The County Board was not reimbursed through the Medicaid program for Community Employment services.

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 Appropriation History report for the DD Residential Services (B002), DD Capital (Q054), Fairway School (S019), North Central Employment Link (T101), Pre-School Grant (T106), Title VI-B Grant (T111), Bridges to Transitions (T179), Family Resources Planning (TT076), Housing Development Corporation (TT083), and DD Donation Trust (U606) 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). We found no differences in 2013 and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses without Payroll or Benefits (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 \$250.

We found no variances exceeding \$250 on any worksheet in 2012. We reported variances in Appendix B (2013) for misclassified costs between programs on *Worksheet 7C, Speech Services*.

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

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

Subsequent to issuing our July 28, 2016 report, we re-performed the comparison above and revised an adjustment in the amount of \$35,681 on *Worksheet 10, Non-Federal Reimbursable to Worksheet 10, Community Employment* as reported on Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 State Expenses without Payroll or Benefits (Detailed) reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

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

Please note the reclassification as reported in Appendix A (2012) of \$154,970 in Early Retirement Incentive Payments from the *Reconciliation to County Auditor Worksheet* to *Worksheet 2, Indirect Costs* as non-federal reimbursable costs as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

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

We found contract transportation costs without corresponding statistics on *Schedule B-3*. We reported the omitted statistics in Appendix A (2012) and Appendix B (2013).

5. We scanned the County Board's State Expenses without Payroll or Benefits (Detailed) reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedule.

We reported differences for 2012 purchases that were not properly capitalized in Appendix A (2012) and to record their first year's depreciation in Appendix B (2013). We found no unrecorded purchases meeting the capitalization criteria in 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 did not have supporting documentation for March 2012 and October 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

Recommendation:

Reconciliation of income and expenditures on a monthly basis is considered to be a best practice. Additionally, monthly reconciliation of income and expenditures is now a requirement as per Ohio Admin. Code § 5123:2-1-02 (L)(1) (effective 01-01-15).

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

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 \$250.

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

We identified during testing numerous issues including depreciation in the period of acquisition, depreciation being reported inconsistently between years, and assets that should have been capitalized (see also Non-Payroll Expenditures and Reconciliation to the County Auditor Report).

Property, Depreciation, and Asset Verification Testing (Continued)

Recommendation:

We recommend the County Board update its depreciation schedule to ensure compliance with the Cost Report Guide in section Worksheet 1, Capital Costs which states in pertinent part, "All equipment having an actual or estimated cost of five thousand dollars or more and a useful life of more than one year according to the 2008 AHA Chart of Useful Lives must be set up in an asset ledger and depreciated using a straight-line method of depreciation." Further, the Cost Report Guide states, "The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using straight-line method and accumulated depreciation amount."

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in each year for 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide.

We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and 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 disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the assets to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Appropriation History report for the Fairway School (S019), North Central Employment Link (T101), Pre-School Grant (T106), VI-B Grant (T111), and Bridges to Transitions (T179) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

Because the variance was greater than two percent, we scanned the County Board's State Expenses without Payroll or Benefits (Detailed) reports to identify misclassified costs. We reported differences in Appendix A (2012) and Appendix B (2013) and, after these adjustments, the variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Payroll Only by SAC/Employee (Summary) reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances exceeding \$250 in 2012. We reported variances in Appendix B (2013) related to misclassified costs between programs on *Worksheet 7C, Speech Services*.

Payroll Testing (Continued)

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 27 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. We found eight employees where the County Board did not provide personnel descriptions specific to the employees' job title.

Recommendation:

We recommend the County Board update position descriptions for all employees for the appropriate job titles to ensure documentation is available to ensure proper coding of payroll expenses as required by the Cost Report Guide in section Documentation Requirements which states in pertinent part, " In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report.

4. We scanned the County Board's State Expenses Payroll Only By SAC/Employee Summary reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only By SAC/Employee Summary reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

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

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

We found no differences.

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 11 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

Crawford 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, the Ohio Department of Medicaid and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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

July 28, 2016 except for the corrected adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of August 21, 2017.

Appendix A
Crawford 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				
15. Supported Emp. - Enclave (B) Adult	145	(145)	-	To reclassify the Enclave to NFR
22. Program Supervision (B) Adult	-	176	176	To reclassify Prog Supervision from NFR
25. Non-Reimbursable (B) Adult	321	(176)	145	To reclassify sq ft from NFR to Prog Supervision
		145	290	To reclassify the Enclave to NFR
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	22	(22)	-	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	496	(496)	-	To correct 15 Minute units
6. A (A) Facility Based Services	43	1	44	To correct individuals served
7. A-1 (A) Facility Based Services	49	(1)	47	To correct individuals served
		(1)	6,085	To correct individuals served
10. A (A) Facility Based Services	6,065	20	6,085	To correct days of attendance
11. A-1 (A) Facility Based Services	7,562	(163)	7,399	To correct days of attendance
		(20)	7,379	To correct days of attendance
Schedule B-3				
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ 1,501	\$ (1,030)	\$ 471	To report correct cost of bus, tokens, cabs
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 1,654	\$ (1,654)	-	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,504	326	6,830	To report correct number of one-way trips
		950	7,780	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 1,457	\$ (1,457)	-	To report correct cost of bus, tokens, cabs
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 3,939	\$ 3,939	To match final COG workbook
II. Department of MR/DD				
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 25,022	\$ 25,022	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 3,123	\$ 3,123	To match final COG workbook
Worksheet 1				
4. Fixtures (X) Gen Expense All Prgm.	\$ 6,116	\$ 335	\$ 6,451	To match depreciation from prior audit
		\$ 3,970	\$ 10,421	To correct depreciation for 2011 Capital Asset
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 2,354	\$ 2,131	\$ 4,485	To match depreciation from prior audit
6. Capital Leases (X) Gen Expense All Prgm.	\$ 2,604	\$ (2,604)	-	To reclassify depreciation for operating lease
8. COG Expenses (L) Community Residential	\$ 705	\$ 123	\$ 828	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 115	\$ (2)	\$ 113	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 873	\$ (114)	\$ 759	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 27,296	\$ 4,745	\$ 32,041	To reclassify Eligibility salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 77,987	\$ 799	\$ 78,786	To reclassify Eligibility benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 18,885	\$ 2,604	\$ 21,489	To reclassify depreciation for operating lease
4. Other Expenses (X) Gen Expense All Prgm.	\$ 29,583	\$ 32,281	\$ 61,864	To reclassify EDMI expense
5. COG Expenses (L) Community Residential	\$ 25,532	\$ 222	\$ 25,754	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,153	\$ (651)	\$ 3,502	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 31,617	\$ (8,017)	\$ 23,600	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 56,514	\$ 154,970	\$ 211,484	To reclassify ERIP
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ -	\$ 26,883	\$ 26,883	To reclassify Adult Services Support Manager salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 5,684	\$ 5,684	To reclassify Adult Services Support Manager benefits

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 101,452	\$ (12,294)	\$ 89,158	To reclassify technology expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 34,232	\$ (11,215)	\$ 23,017	To reclassify replacement of door expense
5. COG Expenses (L) Community Residential	\$ 1,732	\$ 377	\$ 2,109	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 282	\$ 5	\$ 287	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,145	\$ (212)	\$ 1,933	To match final COG workbook
Worksheet 5				
1. Salaries (M) Family Support Services	\$ 31,772	\$ (7,296)	\$ 24,476	To reclassify Family Resource Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 7,296	\$ 7,296	To reclassify Family Resource Coordinator salary
2. Employee Benefits (D) Unasgn Children Program	\$ 39,911	\$ 8,439	\$ 48,350	To reclassify unemployment expenses
2. Employee Benefits (M) Family Support Services	\$ 13,115	\$ (2,918)	\$ 10,197	To reclassify Family Resource Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 2,918	\$ 2,918	To reclassify Family Resource Coordinator benefits
4. Other Expenses (D) Unasgn Children Program	\$ 19,513	\$ (8,439)	\$ 11,074	To reclassify unemployment expenses
5. COG Expenses (L) Community Residential	\$ 86,963	\$ 25,303	\$ 112,266	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,463	\$ (321)	\$ 2,142	To match final COG workbook
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ 1,960	\$ (1,960)	\$ -	To reclassify CE transportation
4. Other Expenses (G) Community Employment	\$ -	\$ 1,960	\$ 1,960	To reclassify CE transportation
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 235,744	\$ (4,745)	\$ 230,999	To reclassify Eligibility salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 98,777	\$ (799)	\$ 97,978	To reclassify Eligibility benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 14,146	\$ 1,118	\$ 15,264	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 642,462	\$ (26,883)		To reclassify Adult Services Support Manager salary
		\$ (34,623)	\$ 580,956	To reclassify Job Developer salary
1. Salaries (F) Enclave	\$ 68,644	\$ (35,721)		To reclassify Job Developer salary
		\$ (32,923)	\$ -	To reclassify Job Developer salary
1. Salaries (G) Community Employment	\$ 32,733	\$ 83,349		To reclassify RSC payroll
		\$ 34,623		To reclassify Job Developer salary
		\$ 35,721		To reclassify Job Developer salary
		\$ 32,923	\$ 219,349	To reclassify Job Developer salary
2. Employee Benefits (E) Facility Based Services	\$ 213,931	\$ (5,684)		To reclassify Adult Services Support Manager benefits
		\$ (12,761)	\$ 195,486	To reclassify Job Developer benefits
2. Employee Benefits (F) Enclave	\$ 18,994	\$ (11,363)		To reclassify Job Developer benefits
		\$ (7,337)		To reclassify Job Developer benefits
		\$ (294)	\$ 0	To reclassify enclave costs with no
2. Employee Benefits (G) Community Employment	\$ 9,082	\$ 31,624		To reclassify RSC payroll
		\$ 12,761		To reclassify Job Developer benefits
		\$ 11,363		To reclassify Job Developer benefits
		\$ 7,337	\$ 72,167	To reclassify Job Developer benefits
3. Service Contracts (G) Community Employment	\$ 0	\$ 214,684		To reclassify RSC expenses
		\$ (44,148)	\$ 170,536	To reclassify community employment costs with no statistics
4. Other Expenses (F) Enclave	\$ 4,184	\$ (4,184)	\$ 0	To reclassify enclave costs with no
4. Other Expenses (O) Non-Federal Reimbursable	\$ 362,637	\$ (83,349)		To reclassify RSC payroll
		\$ (31,624)		To reclassify RSC payroll
		\$ (214,684)		To reclassify RSC expenses
		\$ 294		To reclassify enclave costs with no
		\$ 4,184		To reclassify enclave costs with no
		\$ 44,148	\$ 81,606	To reclassify community employment costs with no statistics
5. COG Expenses (G) Community Employment	\$ -	\$ 100,729	\$ 100,729	To reclassify COG expenses for Bridges
5. COG Expenses (H) Unasgn Adult Program	\$ -	\$ -	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 105,229	\$ (4,500)		To match final COG workbook
		\$ (100,729)	\$ -	To reclassify COG expenses for Bridges

Appendix A (Page 3)
Crawford 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>
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 100,729		To offset RSC expenses
		\$ 249,702		To offset RSC expenses
		\$ 214,684	\$ 565,115	To offset RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 54,073	\$ (32,281)		To reclassify EDMI expense
		\$ 11,215	\$ 33,007	To reclassify replacement of door expense
Plus: ERIP	\$ 154,970	\$ (154,970)	\$ -	To reclassify ERIP
Less: COG Expenses Posted on Schedule A	\$ 718	\$ (1,436)	\$ (718)	To reconcile COG Expenses Posted on Schedule A
Total from 12/31 County Auditor's Report	\$ 4,871,659	\$ 4	\$ 4,871,663	To reconcile County Auditor expense
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,570,918	\$ 2	\$ 5,570,920	To reconcile County Auditor revenue

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
15. Supported Emp. - Enclave (B) Adult	145	(145)	-	To reclassify the Enclave to NFR
22. Program Supervision (B) Adult	-	176	176	To reclassify Prog Supervision from NFR
25. Non-Reimbursable (B) Adult	321	(176)	145	To reclassify sq ft from NFR to Prog Supervision
		145	290	To reclassify the Enclave to NFR
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	17	(17)	-	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	244	(244)	-	To correct 15 Minute units
7. A-1 (B) Supported Emp. - Enclave	4	(4)	-	To correct individuals served
10. A (A) Facility Based Services	6,305	1	6,306	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	709	(709)	-	To correct days of attendance
13. C (A) Facility Based Services	1,663	(16)	1,647	To correct days of attendance
Schedule B-3				
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	7,456	\$ (6,630)	\$ 826	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,272	151	6,423	To report correct number of one-way trips
		897	7,320	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$	\$ 2,022	\$ 2,022	To report correct cost of bus, tokens, cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,143	352	3,495	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,188	138	1,326	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	56	10	66	To correctly report SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 602	\$ 602	To match final COG workbook
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 41,403	\$ (3,374)	\$ 38,029	To remove depreciation taken in the year of acquisition
		\$ 505	\$ 38,534	To record depreciation for door replacements
4. Fixtures (X) Gen Expense All Prgm.	\$ 7,347	\$ (218)	\$ 7,129	To record depreciation for 2012 asset with salvage value removed
		\$ (516)	\$ 6,613	To remove depreciation taken in the year of acquisition
		\$ 3,970	\$ 10,583	To correct depreciation for 2011 Capital Asset
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 12,174	\$ 2,336	\$ 14,510	To record depreciation for 2010 Smart Board
		\$ (4,214)	\$ 10,296	To remove depreciation taken in the year of acquisition
		\$ (5,811)	\$ 4,485	To remove EDMI from depreciation schedule
8. COG Expenses (L) Community Residential	\$ 1,071	\$ 202	\$ 1,273	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 56	\$ 22	\$ 78	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 397	\$ (333)	\$ 64	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 27,716	\$ 3,695	\$ 31,411	To reclassify Eligibility salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 125,125	\$ 571	\$ 125,696	To reclassify Eligibility benefits
5. COG Expenses (L) Community Residential	\$ 33,927	\$ (9,425)	\$ 24,502	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,775	\$ (282)	\$ 1,493	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 12,576	\$ 25,028	\$ 37,604	To match final COG workbook
		\$ (35,681)	\$ 1,923	To reclassify RSC COG expenses

Appendix B (Page 2)
Crawford County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2A						
1. Salaries (E) Facility Based Services	\$ 0	\$	58,403	\$	58,403	To reclassify Adult Service Support Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 0	\$	11,225			To reclassify Adult Service Support Manager benefits
			\$ 596	\$	11,821	To reclassify Adult Service Support Manager benefits
Worksheet 3						
5. COG Expenses (L) Community Residential	\$ 1,286	\$	64	\$	1,350	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 67	\$	15	\$	82	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 477	\$	(409)	\$	68	To match final COG workbook
Worksheet 5						
1. Salaries (M) Family Support Services	\$ 32,504	\$	(7,476)	\$	25,028	To reclassify Family Resource Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ 0	\$	7,476	\$	7,476	To reclassify Family Resource Coordinator salary
2. Employee Benefits (M) Family Support Services	\$ 13,889	\$	(3,173)	\$	10,716	To reclassify Family Resource Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 0	\$	3,173	\$	3,173	To reclassify Family Resource Coordinator benefits
3. Service Contracts (L) Community Residential	\$ 58,922	\$	(2,022)	\$	56,900	To reclassify transportation expenses
5. COG Expenses (L) Community Residential	\$ 100,650	\$	1,107	\$	101,757	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,207	\$	3,047	\$	5,254	To match final COG workbook
Worksheet 7-B						
5. COG Expenses (L) Community Residential	\$ 3,429	\$	(741)	\$	2,688	To match final COG workbook
Worksheet 7-C						
1. Salaries (B) Pre-School	\$ -	\$	58,542	\$	58,542	To reclassify speech salary
1. Salaries (D) Unasgn Children Program	\$ 58,542	\$	(58,542)	\$	-	To reclassify speech salary
2. Employee Benefits (B) Pre-School	\$ -	\$	16,120	\$	16,120	To reclassify speech benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 16,120	\$	(16,120)	\$	-	To reclassify speech benefits
4. Other Expenses (B) Pre-School	\$ -	\$	1,179	\$	1,179	To reclassify speech expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,179	\$	(1,179)	\$	-	To reclassify speech expenses
Worksheet 8						
3. Service Contracts (G) Community Employment	\$ -	\$	2,022	\$	2,022	To reclassify transportation expenses
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 240,381	\$	(3,695)	\$	236,686	To reclassify Eligibility salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 102,627	\$	(596)			To reclassify Adult Service Support Manager benefits
			\$ (571)	\$	101,460	To reclassify Eligibility benefits
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,445	\$	919	\$	6,364	To match final COG workbook
Worksheet 10						
1. Salaries (E) Facility Based Services	\$ 554,875	\$	(58,403)	\$	496,472	To reclassify Adult Service Support Manager salary
1. Salaries (F) Enclave	\$ 11,592	\$	(11,592)	\$	0	To reclassify life coach salary
1. Salaries (G) Community Employment	\$ 23,444	\$	259,771			To reclassify RSC salary
			\$ 11,592	\$	294,807	To reclassify life coach salary
2. Employee Benefits (E) Facility Based Services	\$ 191,553	\$	(11,225)	\$	180,328	To reclassify Adult Service Support Manager benefits
2. Employee Benefits (F) Enclave	\$ 3,898	\$	(3,400)			To reclassify life coach benefits
			\$ (498)	\$	0	To reclassify life coach benefits
2. Employee Benefits (G) Community Employment	\$ 6,081	\$	57,399			To reclassify RSC benefits
			\$ 3,400			To reclassify life coach benefits
			\$ 498	\$	67,378	To reclassify life coach benefits
3. Service Contracts (F) Enclave	\$ 15,636	\$	(15,636)	\$	0	To reclassify enclave costs with no statistics
3. Service Contracts (G) Community Employment	\$ 0	\$	154,355			To reclassify RSC expenses
			\$ (29,525)	\$	124,830	To reclassify community employment costs with no statistics

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 0	\$ 15,636		To reclassify enclave costs with no statistics
		\$ 29,525	\$ 45,161	To reclassify community employment costs with no statistics
5. COG Expenses (O) Non-Federal Reimbursable	\$ 36,371	\$ (36,371)		To match final COG workbook
COG Expenses (G) Community Employment		\$ 35,681	\$ 35,681	To reclassify RSC COG expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 0	\$ 317,170		To record RSC payroll
		\$ 154,355		To record RSC expenses
		\$ 35,681		To record RSC COG expenses
		\$ 3,400		To record RSC benefits
		\$ 498		To record RSC benefits
		\$ 11,592	\$ 522,696	To record RSC payroll
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Bridges	\$ 514,505	\$ (259,771)		To reclassify RSC salary
		\$ (57,399)		To reclassify RSC benefits
		\$ (154,355)	\$ 42,980	To reclassify RSC expenses
Less: COG Expenses Posted on Schedule A	\$ -	\$ (833)	\$ (833)	To reconcile COG Expenses Posted on Schedule A

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Dave Yost • Auditor of State

CRAWFORD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CRAWFORD 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
OCTOBER 3, 2017**