



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Geauga County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD 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 found 2013 Medicaid Administrative Claiming costs with no corresponding reported square footage. We inquired of the County Board and were provided the omitted square footage. We also found in 2013 that a portion of the Transportation building was leased to a local school district and as such this square footage should be allocated to Non-Federal Reimbursable. We reported these differences in Appendix A (2013).

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent for the transportation building. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Transportation 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.

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

We found no variances.

Statistics – Square Footage (Continued)

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 no variances.

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 Day Services Attendance Summary by Consumer, Location, Acuity and Month, Case Note Minutes by Date, and Case Manager 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, 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 attendance reports for accuracy.

We reported variances in Appendix A (2013). We found no variances in 2014. We found omitted statistics for contracted Adult Day services in 2013 and 2014 as reported in Non-Payroll Expenditure and Reconciliation to the County Auditor Report section.

3. We traced the number of total attendance days for five Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported. 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 also selected an additional four individuals in 2013 and one individual in 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed at the correct acuity level.

We reported differences in Appendix A (2013); however, these did not result in any overpayments. We found differences in 2014 in which the County Board had attendance documentation for one contract service provider for October and December 2014 but did not report these statistics. We reviewed the County Board's State Expenses Detailed reports and determined the County Board issued no payments for these months; therefore, no adjustment was needed.

4. We selected 30 Supported Employment-Community Employment units from the Case Note Minutes by Date and Case Manager 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 Transportation Detail 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. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013). We found no variances in 2014.

2. We traced the number of trips for four adults and one child for September 2013 and five adults in March 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2013. We reported variances in Appendix B (2014).

3. We compared the cost of bus tokens/cabs from the County Board's detailed Expenditure report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row. We also determined if costs were correctly reported on *Worksheet 8, Transportation Services*.

We found variances as reported in Appendix A (2013). We found no variances greater than two percent in 2014; however, we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix B (2014). We found no differences in 2013 related to Worksheet 8.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Summary 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. We also footed the County Board's SSA reports for accuracy.

We found no variances. An additional matter that came to our attention was that the County Board received Home Choice revenue in 2014; however, the County Board did not provide documentation necessary to determine if there were any omitted or improperly reported Home Choice units or whether these units were reimbursed as TCM units. As a result, we caution users of this report that the County Board's 2014 SSA statistical report may not be reliable.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

3. We haphazardly selected samples of 30 SSA Unallowable units for 2013 and 30 SSA Unallowable units for 2014 from the SSA Unallowable 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.

If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

Statistics – Service and Support Administration (Continued)

The initial sample variances were greater than 25 percent and we selected an additional sample of 30 units for each year. The combined error rate exceeded 25 percent in 2013 and we projected and reclassified 2,371 units to Other SSA Allowable units. We reported these differences in Appendix A (2013). The combined error rate did not exceed 25 percent in 2014 and we reported our sample errors in Appendix B (2014).

4. We determined that the County Board did not maintain 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. 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, DODD asked us to perform additional procedures.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2013 and 2014 receipt reports for the Metzenbaum (2027), Donation (2058), Residential Service (2063), and MCR Construction (4023) 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 Northeast Ohio Network (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$7,102 in 2013 and or \$3,539 in 2014;
- IDEA Part B revenues in the amount of \$112,619 in 2013 and \$113,463 in 2014;
- Title XX revenues in the amount of \$59,062 in 2013 and \$54,949 in 2014; and
- Help Me Grow revenues in the amount of \$213,331 in 2013 and \$251,787 in 2014.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

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

We found instances of non-compliance in the following service codes: Non-Medical Transportation - One way Trip - (ATB); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); and Targeted Case Management - (TCM) as described below and made corresponding unit adjustments on *Schedule B-3* and *B-4* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD requested that we obtain documentation and identify all overpayments. Additionally, if the vehicle did not meet the requirements of commercial transportation, DODD asked us to determine if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

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

We found no instances of contracted transportation services or other contracted services in our sample.

Recoverable Finding - 2013 Finding \$57.51

Service Code	Units	Review Results	Finding
ATB	1	Units billed in excess of service delivery	12.53
AXF	60	Units billed in excess of service delivery	10.46
FXF	36	Units billed in excess of service delivery	34.52
		Total	\$57.51

Recoverable Finding - 2014 Finding \$271.51

Service Code	Units	Review Results	Finding
TCM	28	Units billed for unallowable activity	\$271.51

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

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

Paid Claims Testing (Continued)

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

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2013 and 2014 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Ledger for the Metzenbaum (2027), Donation (2058), Residential Services (2063), and MCR Construction (4023) 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 Reports reconciled within acceptable limits.

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

We reported variances in Appendix A (2013) and Appendix B (2014).

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 (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 and 2014 DD State Expenses 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 (2013) and in Appendix B (2014).

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 contracted Adult Day Service costs that lacked corresponding statistics reported on *Schedule B-1*. We reclassified these costs as non-federal reimbursable as reported in Appendix A (2013) and Appendix B (2014).

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

5. We scanned the County Board's DD State Expenses Detailed reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined the County Board had supporting documentation for March 2013 and October 2014 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Asset Depreciation Short Reports 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 2012 Asset Depreciation Short Reports and prior year depreciation adjustments to the County Board's 2013 and 2014 Asset Depreciation Short Reports 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 (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the five 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 in 2013. We reported differences in Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 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 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 (2013). We found no differences in 2014

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 to the yearly totals of payroll disbursements on the county auditor's disbursements report for the Metzenbaum (2027) fund to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent in 2013. The variance was greater than two percent in 2014 and we performed additional testing.

Payroll Testing (Continued)

We scanned the 2014 State Expenses Detailed report and determined the County Board reported non-profit salaries paid for by the County Board as non-federal reimbursable service costs on *Worksheet 10, Adult Programs* and, adjusting for this amount, the variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2013). We found no variances exceeding \$250 in 2014.

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, Payroll and Benefits by Date Span Summary by Post Date reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences in 2013. We reported differences in Appendix B (2014).

4. DODD asked us to scan the County Board's detailed payroll reports for 2013 and 2014 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

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.

We found MAC salary and benefits exceeded the County Board's salaries and benefits by more than one percent in 2013 and we contacted DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified. DODD adjusted the MAC Costs by Individual report to reflect the correct 2013 salaries and benefits. We found County Board salary and benefits reported exceeded MAC salaries and benefits in 2014.

2. We compared the adjusted 2013 and original 2014 MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We reported differences impacting *Worksheet 6* and we noted differences for employees participating in MAC that impacted other worksheets in Appendix A (2013). We reported no differences in 2014.

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 1st quarter of 2013 and 4th quarter of 2014. We selected 12 observed moments in 2013 and 11 observed moments in 2014 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 (MAC) (Continued)

For 2013, we found two observed moment for Activity Code 18-General Administration in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation. We found two observed moments for Activity Code 18-General Administration that lacked supporting documentation

For 2014, we found three observed moment for Activity Code 18-General Administration in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation. We found three observed moments for Activity Code 18-General Administration that lacked supporting documentation

We reported these instances of non-compliance to DODD.

Recommendation:

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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



Dave Yost
Auditor of State

October 25, 2016

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Appendix A
Geauga 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				
17. Medicaid Administration (A) MAC	-	17		To reclassify to MAC
		10	27	To reclassify to MAC
22. Program Supervision (B) Adult	284	(17)	267	To reclassify to MAC
23. Administration (D) General	3,849	(10)	3,839	To reclassify to MAC
24. Transportation (D) General	14,506	(7,343)	7,163	To reclassify 2/3 transportation building to NFR
25. Non-Reimbursable (D) General	7,285	7,343	14,628	To reclassify 2/3 transportation building to NFR
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	38	(6)	32	To correct individuals served that had no units of service
6. A (A) Facility Based Services	92	(1)	91	To correct individuals served for Corinne Reik, wrong acuity
8. B (A) Facility Based Services	18	1	19	To correct individuals served for Corinne Reik, wrong acuity
10. A (A) Facility Based Services	13,668	(216)	13,452	To correct days of attendance for Corinne Reik, wrong acuity
12. B (A) Facility Based Services	2,974	216	3,190	To correct days of attendance for Corinne Reik, wrong acuity
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	390	(107)	283	To report correct number of one-way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$ 11,389	\$ 11,389	To report correct cost of bus, tokens, cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	34,600	107	34,707	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	4,925	(1)	4,924	To report correct number of one-way trips from paid claims test
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,242	1,135		To correctly report SSA units
		1,236	4,613	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,735	(1,135)	600	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	1,236	(1,236)	-	To correctly report SSA units
5. SSA Unallowable Units (E) COG Activity			-	To correctly report SSA units
Worksheet 1				
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 11,897	\$ (1,555)		To remove depreciation for Caretracker purchased in 2013
		(490)		To remove depreciation for House B water heaters purchased in 2013
		(265)	\$ 9,587	To remove depreciation for House C water heaters purchased in 2013
4. Fixtures (U) Transportation	\$ 97,038	\$ (97,038)	\$ -	To move moveable equipment to the correct row
5. Movable Equipment (E) Facility Based Services	\$ 3,667	\$ (3,534)	\$ 133	To remove depreciation for Caretracker purchased in 2013
5. Movable Equipment (K) Co. Board Operated ICF/MR	\$ 5,553	\$ (660)		To remove depreciation for Mower purchased in 2013
		(180)	\$ 4,713	To remove depreciation for mower deck purchased in 2013
5. Movable Equipment (U) Transportation	\$ -	\$ 97,038	\$ 97,038	To move moveable equipment to the correct row
5. Movable Equipment (X) Gen Expense All	\$ 6,572	\$ (300)	\$ 6,272	To add the gain on sale of asset (tractor)
8. COG Expenses (L) Community Residential	\$ -	\$ 29	\$ 29	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 2	\$ (2)	\$ -	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1	\$ 1	To match final COG workbook

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 410,512	\$	834			To reclassify Cindy Brown salary
			703	\$	412,049	To reclassify Cindy Brown salary
5. COG Expenses (L) Community Residential	\$ 1	\$	821	\$	822	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 727	\$	(727)	\$	-	To match final COG workbook
5. COG Expense (O) Non-Federal	\$ -	\$	24	\$	24	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 264,711	\$	6,448	\$	271,159	To add fees from CA that were not added to
Worksheet 2A						
1. Salaries (N) Service & Support Admin	\$ (21,595)	\$	4,232			To reclassify Tami Setlock salary
			3,570			To reclassify Tami Setlock salary
			13,793	\$	-	To correct negative salary amount on CR from amounts moved to MAC by board
2. Employee Benefits (N) Service & Support	\$ 31,171	\$	(13,793)	\$	17,378	To correct negative salary amount on CR from
5. COG Expenses (N) Service & Support Admin	\$ 5	\$	(5)	\$	-	To match final COG workbook
Worksheet 3						
2. Employee Benefits (K) Co. Board Operated ICF/MR	\$ 17,989	\$	701	\$	18,690	To add Uniform fringe benefits for Ford
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 136,869	\$	675			To add Uniform fringe benefits for Eckert
			675			To add Uniform fringe benefits for Fioritto
			944			To add Uniform fringe benefits for Nelisse
			180			To add Uniform fringe benefits for Pahoulis
			675	\$	140,018	To add Uniform fringe benefits for Scott
3. Service Contracts (E) Facility Based Services	\$ 20,518	\$	(89)	\$	20,429	To reclassify Culligan to NFR
3. Service Contracts (O) Non-Federal	\$ -	\$	89	\$	89	To reclassify Culligan to NFR
4. Other Expenses (E) Facility Based Services	\$ 150,000	\$	(473)	\$	149,527	To reclassify Culligan to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	473			To reclassify Culligan to NFR
			1,071	\$	1,544	To reclassify Culligan to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 183,458	\$	(1,071)	\$	182,387	To reclassify Culligan to NFR
5. COG Expenses (L) Community Residential	\$ -	\$	70	\$	70	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 53	\$	(53)	\$	-	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	2	\$	2	To match final COG workbook
Worksheet 5						
1. Salaries (L) Community Residential	\$ 94,345	\$	2,145			To reclassify Margaret McGrath salary
			1,809	\$	98,299	To reclassify Margaret McGrath salary
1. Salaries (O) Non-Federal Reimbursable	\$ (19,118)	\$	2,929			To reclassify Jeff Svendsen salary
			2,470			To reclassify Jeff Svendsen salary
			13,719	\$	-	To correct negative salary amount on CR from amounts moved to MAC by board
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 67,127	\$	(13,719)	\$	53,408	To correct negative salary amount on CR from amounts moved to MAC by board
3. Service Contracts (C) School Age	\$ 1,843,829	\$	(1,515,829)	\$	328,000	To reclassify ODE passthrough funds to the reconciliation
3. Service Contracts (L) Community Residential	\$ 346,606	\$	(375)	\$	346,231	To reclassify amount incorrectly moved by board
5. COG Expenses (L) Community Residential	\$ 9	\$	9,907	\$	9,916	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	295	\$	295	To match final COG workbook
Worksheet 6						
1. Salaries (I) Medicaid Admin	\$ 175,755	\$	(834)			To reclassify Cindy Brown salary
			(2,905)			To reclassify John Gazzuolo salary
			(2,145)			To reclassify Margaret McGrath salary
			(4,232)			To reclassify Tami Setlock salary
			(2,929)	\$	162,710	To reclassify Jeff Svendsen salary
1. Salaries (O) Non-Federal Reimbursable	\$ 147,006	\$	(703)			To reclassify Cindy Brown salary
			(2,450)			To reclassify John Gazzuolo salary
			(1,809)			To reclassify Margaret McGrath salary
			(3,570)			To reclassify Tami Setlock salary
			(2,470)	\$	136,004	To reclassify Jeff Svendsen salary

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 7-B						
4. Other Expenses (E) Facility Based Services	\$ 15,401	\$	1,100			To reclassify item adjusted by board after CR submission
			(11,920)	\$	4,581	To move invoice for adult services to worksheet 10
Worksheet 8						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 78,403	\$	919	\$	79,322	To add Uniform Fringe benefits for Boehnlein to the CR
4. Other Expenses (G) Community Employment	\$ -	\$	421	\$	421	To reclassify cost of bus passes
4. Other Expenses (X) Gen Expense All Prgm.	\$ 461,876	\$	(2,185)	\$		To reclassify items capitalized by the board after CR submission
			(421)		459,270	To reclassify cost of bus passes
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 562,010	\$	2,905			To reclassify John Gazzuolo salary
			2,450	\$	567,365	To reclassify John Gazzuolo salary
5. COG Expenses (N) Service & Support Admin. Costs	\$ 7,024	\$	(7,024)	\$	-	To match final COG workbook
Worksheet 10						
3. Service Contracts (E) Facility Based Services	\$ 148,303	\$	375	\$	148,678	To reclassify incorrect adjustments made by the board
3. Service Contracts (G) Community Employment	\$ 507,885	\$	(400,000)			To reclassify donation for Siffrin Greenhouse to NFR
			(107,885)	\$	-	To move Siffrin Adult service costs to NFR, no statistics maintained
4. Other Expenses (E) Facility Based Services	\$ 512,171	\$	11,920			To reclassify Adult service invoice costs
			(200,000)	\$	324,091	To reclassify donation for MSI to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	400,000			To reclassify donation for Siffrin Greenhouse to NFR
			200,000			To reclassify donation for MSI to NFR
			107,885	\$	707,885	To move Siffrin Adult service costs to NFR, no statistics maintained
a1 Adult						
10. Community Employment (B) Less Revenue	\$ 507,885	\$	(507,885)	\$	-	To remove board offset that was actually an NFR expense
Reconciliation to County Auditor Worksheet Expense:						
Plus: Purchases Greater Than \$5,000	\$ 820,174	\$	(1,100)			To correct CR for board corrections made after
			2,185	\$	821,259	To correct CR for board corrections made after
Plus: Other	\$ -	\$	1,515,829	\$	1,515,829	To reconcile ODE passthrough funds
Less: Capital Costs	\$ (532,585)	\$	3,534			To remove depreciation for Caretracker purchased in 2013
			1,555			To remove depreciation for Caretracker purchased in 2013
			490			To remove depreciation for House B water heaters purchased in 2013
			265			To remove depreciation for House C water heaters purchased in 2013
			660			To remove depreciation for Mower purchased in 2013
			180			To remove depreciation for mower deck purchased in 2013
			300	\$	(525,601)	To add gain on the sale of tractor
Less: County Auditor/Treasurer Fees	\$ (142,742)	\$	(6,448)	\$	(149,190)	To reconcile CA fees not added by the board

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Appendix B
Geauga County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,754	10	3,764	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,299	(28)	6,271	To correctly report SSA units from paid claims test
2. Other SSA Allowable Units (D) 4th Quarter	2,024	13	2,037	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	502	(13) 28	517	To correctly report SSA units To correctly report SSA units from paid claims test
Worksheet 1				
3. Buildings/Improve (K) Co. Board Operated ICF/MR	\$ 41,362	\$ (29,290)	\$ 12,072	To remove depr amounts for old assets not on prior audited listing
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 193,177	\$ (981)	\$ 192,196	To remove depr amounts for old assets not on prior audited listing
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 144,780	\$ (323) (3,594)	\$ 140,863	To correct depreciation for HVAC remodeling To remove depr amounts for old assets not on prior audited listing
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 15,024	\$ (703)	\$ 14,321	To remove depr amounts for old assets not on prior audited listing
4. Fixtures (X) Gen Expense All Prgm.	\$ 5,036	\$ (574)	\$ 4,462	To remove depr amounts for old assets not on prior audited listing
5. Movable Equipment (X) Gen Expense All	\$ 8,373	\$ (1,272)	\$ 7,101	To remove depr amounts for old assets not on prior audited listing
8. COG Expenses (K) Co. Board Operated ICF/MR	\$	\$	\$ -	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 32	\$ 32	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 9	\$ (9)	\$ -	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 447,550	\$ (40,902)	\$ 406,648	To reclassify Ericsson Public Relations salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 236,037	\$ (19,649)	\$ 216,388	To reclassify Ericsson Public Relations benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 53,643	\$ 40,902		To reclassify Ericsson Public Relations salary
4. Other Expenses (X) Gen Expense All Prgm.	\$ 76,136	\$ 19,649 (4,000)	\$ 114,194 \$ 72,136	To reclassify Ericsson Public Relations benefits To reclassify COG Fees to Reconciliation
5. COG Expenses (L) Community Residential	\$ -	\$ 2,152	\$ 2,152	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 4,347	\$ (4,347)	\$ -	To match final COG workbook
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 69,233	\$ (48,002)	\$ 21,231	To reclassify Theresa Lynn salary to NFR
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 48,002	\$ 48,002	To reclassify Theresa Lynn salary to NFR
2. Employee Benefits (H) Unasgn Adult	\$ 24,449	\$ (12,385)	\$ 12,064	To reclassify Theresa Lynn benefits to NFR
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 12,385	\$ 12,385	To reclassify Theresa Lynn benefits to NFR
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 111,296	\$ (528)	\$ 110,768	To reclassify Culligan water to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ 59,601	\$ 528		To reclassify Culligan water to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 168,803	\$ 1,104 (1,104)	\$ 61,233 \$ 167,699	To reclassify Culligan water to NFR To reclassify Culligan water to NFR
5. COG Expenses (L) Community Residential	\$ -	\$ 247	\$ 247	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 36	\$ (36)	\$ -	To match final COG workbook
Worksheet 5				
3. Service Contracts (C) School Age	\$ 2,323,040	\$ (1,980,611)	\$ 342,429	To reclassify ODE passthrough funding
5. COG Expenses (L) Community Residential	\$ -	\$ 23,346	\$ 23,346	To match final COG workbook
Worksheet 8				
3. Service Contracts (O) Non-Federal	\$ 251,274	\$ (251,274)	\$ -	To remove unsupported numbers from the CR
3. Service Contracts (X) Gen Expense All Prgm.	\$ (251,274)	\$ 251,274	\$ -	To remove unsupported numbers from the CR
4. Other Expenses (G) Community Employment	\$ 1,694	\$ 286	\$ 1,980	To reclassify transportation to WS8

Appendix B (Page 2)
Geauga County Board of Developmental Disabilities
2014 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 3,289	\$ (3,289)	\$ -	To match final COG workbook
Worksheet 10				
3. Service Contracts (G) Community Employment	\$ 158,769	\$ (154,251)		To reclassify services without stats to NFR
		(286)	\$ 4,232	To reclassify transportation to WS8
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,321,984	\$ 154,251	\$ 1,476,235	To reclassify services without stats to NFR
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 154,537	\$ (154,537)	\$ -	To remove board offset that was actually an NFR expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 4,000	\$ 4,000	To reconcile COG Fees
Plus: Other	\$ -	\$ 1,980,611	\$ 1,980,611	To reconcile ODE passthrough funds
Less: Capital Costs	\$ (596,609)	\$ 323		To correct depreciation for HVAC remodeling
		981		To remove depr amounts for old assets not on prior audited listing
		29,290		To remove depr amounts for old assets not on prior audited listing
		703		To remove depr amounts for old assets not on prior audited listing
		3,594		To remove depr amounts for old assets not on prior audited listing
		574		To remove depr amounts for old assets not on prior audited listing
		1,272	\$ (559,872)	To remove depr amounts for old assets not on prior audited listing



Dave Yost • Auditor of State

GEAUGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GEAUGA 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
FEBRUARY 7, 2017**