



Dave Yost • Auditor of State

FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Ohio Department of Developmental Disabilities, Office of Audits
30 E. Broad Street, 13th 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) HCBS 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 Franklin County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 attestation standards established by the American Institute of Certified Public Accountants. 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. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space. We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred except the use of the Watermark building in 2010.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to Schedule B-1, Section A, Square Footage of the Cost Reports.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 except for those noted in Procedure 1 above.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to Schedule B-1, Section A, Square Footage of the Cost Reports.

We compared square footage on the Watermark building floor plan to the County Board's summary for 2010.

We found no variances exceeding 10 percent.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's final 2008 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found no variances exceeding 10 percent; however, we found the County Board did not allocate any square footage to the MAC program. We reported these variances in Appendix A (2009) and Appendix B (2010).

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We reviewed the County Board's methodology for allocating square footage from the Watermark building floor plan to *Schedule B-1, Section A, Square Footage* of the 2010 Cost Report.

We found no variances exceeding 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports to determine 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 result in unassigned program or general expenses-all program costs.

We determined that Community Employment - 15 minute units needed to be obtained. See Procedure 3 below for results of testing. We found no other omitted statistics.

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010. We found the typical hours of service reported in 2010 changed from the final 2009 typical hours of service. The County Board stated typical hours of service should be the same as the final 2009 typical hours of service.

We reported these differences in Appendix B (2010).

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported to DODD.

We compared the County Board's Count of Days of Consumers Attendance Receiving Combo Services and Enclave Services reports (2009) and Unduplicated List of Consumers That Received Adult Day Support and Vocational Habilitation Services and Enclave Services reports (2010) and the

Count of Consumers Receiving Supported Employment Community Services reports (2009 and 2010) for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors exceeding two percent.

However, the County Board stated it did not begin documenting and billing Supported Employment-Community Employment services until 2012. Therefore, without adequate supporting documentation that a service took place and benefitted the County Board's Community Employment program individuals served on *Schedule B-1, Section B, Attendance Statistics* were removed and corresponding costs reported on *Worksheet 10, Adult Program* in 2009 and 2010 are unallowable per 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a).

We reported these differences in Appendix A (2009) and Appendix B (2010).

The County Board responded by providing documentation to show they were documenting and tracking Supported Employment-Community Employment services in March 2012.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported Enclave individuals served changed more than 10 percent from the 2008 to 2009's Schedule B-1 and as a result we performed procedure 5 below.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's Enclave attendance sheets for 2009, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Report.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We did not perform this procedure because the the County Board did not track 15 minute community employment units in 2009 and 2010 (see Procedure 3 above).

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Quarterly Transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Quarterly Transportation reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals for 2009 and 10 for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's Expenditure Detail by Transaction with GL Code report to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable,) from the County Board's TCM 2009 and TCM 2010 reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Quarterly SSA reports for accuracy.

We found no differences or computational errors.

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 units in 2009 and 40 units in 2010 for Other SSA Allowable units from the County Board's TCM 2009 and 2010 reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not

Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

We found that over 10 percent of the units tested in 2010 were Medicaid Eligible at the time of service delivery per MITS. We selected an additional 20 units and found no errors. We reported the errors from our initial sample in Appendix B (2010). The units found to be in error for 2009 did not exceed 10 percent of our sample.

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Unallowable SSA units for 2009 and 40 units for 2010 from the TCM 2009 report and TCM that was not billable keyed NTCM or too late to transmit report (2009) and TCM 2010 report (2010) and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors exceeding 10 percent of our sample for 2009. From the 2010 sample population of 226 Other SSA Allowable units we selected 40 units and found that over 73 percent of those units were for allowable activities. We selected an additional 20 units for 2010 and found that over 80 percent of those units were allowable activities; therefore, we projected and reclassified 148 units as TCM units and 22 units as Other SSA Allowable units based on the combined error rate of 75 percent.

Subsequently, as part of Procedure 4 below we determined the County Board omitted a subpopulation of Unallowable SSA units from the 2010 Cost Report. The County Board provided a Franklin TCM 2010 report detailing additional Unallowable SSA units. From these additional units we selected a sample of 60 units and found that 15 percent of those units were for allowable activities; therefore, we projected and reclassified 1,494 units as TCM units and 216 units as Other SSA Allowable units.

We reported these differences in Appendix B (2010).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that in 2009 the County Board mistakenly reported October 2009 TCM and Other SSA Allowable units twice and omitted a population of 13,594 Unallowable units in error in 2010. We obtained the County Board's support for omitted and duplicated units and we reported these differences in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Year to Date Budget report for Board of Developmental Disabilities, FEMA, and ARRA funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009). We found no differences in 2010.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Detailed Revenue Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure for 2009 or 2010 since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the Council of Government (COG) prepared County Board Summary Workbook.

We did not perform this procedure because the County Board did not contract with a COG during this review period.

5. We reviewed the County Board's Revenue 2009 and Revenue 2010 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 on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- IDEA Part B revenues in the amount of \$755,400 in 2009 and \$743,879 in 2010;
- School Lunch Program revenues in the amount of \$51,276 in 2009 and \$67,855 in 2010;
- Title XX revenues in the amount of \$818,971 in 2009 and \$1,140,202 in 2010;
- Miscellaneous revenue in the amount of \$64,353 in 2009 and \$55,152 in 2010;
- Miscellaneous refunds and reimbursements in the amount of \$47,131 in 2009 and \$23,118 in 2010;
- Insurance Reimbursements in the amount of \$20,643 in 2009 and \$18,555 in 2010;
- FEMA Reimbursements in the amount of \$8,068 in 2009;
- Refund of Prior Year Overpayments from Franklin County Residential Services in the amount of \$750,377 in 2009 and \$605,672 in 2010; and
- Ohio Rehabilitation Services Commission revenues in the amount of \$62,710 in 2009 and \$69,633 in 2010.

We also noted Pathways revenue in the amount of \$595,427 in 2009 and \$1,838,587 in 2010; however, corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* as reported in Appendix A (2009) and Appendix B (2010).

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2009 or 2010.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM 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.

We found no instances where the Medicaid reimbursed units were greater than audited TCM units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program* worksheet, Lines (20) Environmental Accessibility Adaptations to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Year to Date Budget Report balances for the Board of Developmental Disabilities, FEMA and ARRA funds.

We found differences as reported in Appendix A (2009). We found no differences in 2010.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds.

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Detailed Expenditure reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board disbursements on their Detailed Expenditure reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's Year to Date Budget and CB supplemental worksheet reports.

We found differences as reported in Appendix A (2009). We found no differences exceeding \$100 on any worksheet in 2010.

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and Worksheets 2 through 10 to the Council of Government (COG) prepared County Board Summary Workbook.

We did not perform this procedure because the County Board did not contract with a COG during this review period.

6. DODD asked us to determine whether total County Board disbursements on the Detailed Expenditure reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's Expenditure Detail by Transaction with GL Code reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment an H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's Expenditure Detail by Transaction with GL Code reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as listed in Appendix A for 2009. In 2010, we found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Expenditure Detail by Transaction with GL Code report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Report to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

3. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation Schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for 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.

We found no differences.

5. We haphazardly selected seven of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix B (2010). We found no differences for 2009.

6. We haphazardly selected three disposed assets from 2009 and 2010 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 applicable to 2009 (and 2010, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for the Board of Developmental Disabilities, FEMA and ARRA funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's Year to Date Budget Report. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on their detailed payroll reports to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's Cost by Position by Worksheet report.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any Worksheet.

3. We selected 40 employees and compared the County Board's payroll register to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We found no differences.

4. DODD asked us to scan the County Board's payroll register for 2009 and 2010 and compare 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 if the errors in Procedure 3 above exceeded 10 percent.

We did not perform these procedures since there were no differences in procedure 3 above.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Reports to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2009) and Appendix B (2010).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2009) and Appendix B (2010).

4. We selected 14 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found 1 RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations; 1 RMTS observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services and 4 RMTS observed moments for Activity Code 17-Major Unusual Incidents and Unusual Incidents Investigations for Combined Population that lacked supporting documentation showing the time of the observed moment. One of the four RMTS observed moments for Activity Code 17 also did not document the date. We have reported these instances of non-compliance to DODD.

The County Board's response is included above under the sections Statistics – Attendance, Procedure 3 and Statistics – Service and Support Administration (SSA), Procedure 4. We did not audit the response and, accordingly, we express no opinion on it.

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 Job and Family Services, 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.

Sincerely,

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

December 5, 2012

cc: Jed Morison, Superintendent, Franklin County Board of Developmental Disabilities
Dot Yeager, Chief Financial Officer, Franklin County Board of Developmental Disabilities
Dean Fadel, Board President, Franklin County Board of Developmental Disabilities

Appendix A
Franklin County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	-	14	14	To reclassify MAC square footage
23. Administration (D) General	34,005	(14)	33,991	To reclassify MAC square footage
Schedule B-1, Section B				
1. Total Individuals Served by Program (C) Supported Employment - Community	408	(408)	-	To remove CE statistics without supporting case notes
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	26,242	(8,268)	17,974	To correct one way trips
3. Children 6-21 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,233	\$ 1,233	To record transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	138,125	8,268	146,393	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 9,930	\$ 9,930	To record transportation expenses
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 6,674	\$ 6,674	To record transportation expenses
		\$ 25,074	\$ 31,748	To record transportation expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	148,239	(39,133)	109,106	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	17,847	(4,552)	13,295	To correct TCM units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 902,020	\$ 4,578	\$ 906,598	To record loss on disposal of asset
5. Movable Equipment (V) Admin	\$ 2,854	\$ (415)	\$ 2,439	To correct depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,692,145	\$ (696)	\$ 2,691,449	To correct MAC amounts
		\$ 119,038	\$ 2,810,487	To correct MAC amounts
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 294	\$ 294	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,496,947	\$ (82,653)	\$ 1,414,294	To remove double-booked expenses
		\$ (294)	\$ 1,413,999	To reclassify non-federal reimbursable expenses
		\$ 269,360	\$ 1,683,359	To reclassify unapproved MAC expenses
		\$ (212,604)	\$ 1,470,755	To reclassify enclave contract expenses
		\$ (63,888)	\$ 1,406,867	To reclassify community employment contract expenses
		\$ (25,074)	\$ 1,381,793	To reclassify community employment transportation expenses
		\$ 268,056	\$ 1,650,849	To reclassify dietary expenses
		\$ 148,821	\$ 1,799,671	To reclassify enclave contract expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 2,365,620	\$ 2,512,890	\$ 4,878,510	To reclassify DODD Admin Fees
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 2,367,815	\$ (13,645)	\$ 2,354,170	To reclassify capital asset expense
Worksheet 4				
4. Other Expenses (E) Facility Based Services	\$ 244,465	\$ (244,465)	\$ -	To reclassify dietary expenses
Worksheet 5				
3. Service Contracts (C) Ages (6-21)	\$ 659,014	\$ 30,643	\$ 689,657	To include omitted expenses
		\$ 51,626	\$ 741,283	To reclassify career camp expenses
3. Service Contracts (D) Unasgn Children Program	\$ 519,591	\$ 402,152	\$ 921,743	To reclassify ESC expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 124,961	\$ 124,961	To reclassify family support expenses
		\$ 1,727,352	\$ 1,852,313	To reclassify unapproved MAC contracts
4. Other Expenses (M) Family Support Services	\$ -	\$ 185,180	\$ 185,180	To reclassify special olympics expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 361,321	\$ 696	\$ 362,017	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ 501,138	\$ (119,038)	\$ 382,100	To correct MAC amounts
3. Service Contracts (I) Medicaid Admin	\$ 2,332,277	\$ (2,332,277)	\$ -	To reclassify unapproved MAC contracts
4. Other Expenses (I) Medicaid Admin	\$ 269,360	\$ (269,360)	\$ -	To reclassify unapproved MAC expenses
Worksheet 7-D				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 2,857,626	\$ 604,925	\$ 3,462,551	To reclassify unapproved MAC contracts
Worksheet 8				
4. Other Expenses (C) Ages (6-21)	\$ -	\$ 1,233	\$ 1,233	To reclassify family reimbursement transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 9,930	\$ 9,930	To reclassify family reimbursement transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 6,674	\$ 6,674	To reclassify family reimbursement transportation expenses
		\$ 25,074	\$ 31,748	To reclassify community employment transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,000	\$ 7,000	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,323,446	\$ (7,000)	\$ 2,316,446	To reclassify non-federal reimbursable expenses
		\$ (17,837)	\$ 2,298,609	To reclassify family reimbursement transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 527,113	\$ (124,961)	\$ 402,152	To reclassify family support expenses
		\$ (402,152)	\$ -	To reclassify ESC expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 12,903,177	\$ 1,727,527	\$ 14,630,704	To reclassify allocated expenses
1. Salaries (F) Enclave	\$ 4,341,204	\$ 347,531	\$ 4,688,735	To reclassify allocated expenses
1. Salaries (G) Community Employment	\$ 1,304,532	\$ (1,304,532)	\$ -	To reclassify non-federal reimbursable expenses
1. Salaries (H) Unasgn Adult Program	\$ 1,549,732	\$ (1,549,732)	\$ -	To reclassify allocated expenses
2. Benefits (G) Community Employment	\$ 591,641	\$ (591,641)	\$ -	To reclassify non-federal reimbursable expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 702,846	\$ (702,846)	\$ -	To reclassify allocated expenses
3. Service Contracts (E) Facility Based Services	\$ 9,955,056	\$ (185,180)	\$ 9,769,876	To reclassify special olympics expenses
3. Service Contracts (F) Enclave	\$ 2,259,139	\$ (496,642)	\$ 1,762,497	To reclassify RSC match payments
		\$ (782,982)	\$ 979,515	To reclassify RSC expenses
		\$ (51,626)	\$ 927,889	To reclassify career camp expenses
		\$ 212,604	\$ 1,140,493	To reclassify enclave contract expenses
		\$ (148,821)	\$ 991,672	To reclassify enclave contract expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 782,982	\$ 782,982	To reclassify RSC expenses
		\$ 63,888	\$ 846,860	To reclassify community employment contract expenses
		\$ (63,888)	\$ 782,972	To reclassify non-federal reimbursable expenses
4. Other Expenses (G) Community Employment	\$ 55,667	\$ (55,667)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 140,401	\$ (140,401)	\$ -	To reclassify allocated expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,015,723	\$ 2,015,723	To reclassify non-federal reimbursable expenses
		\$ 317,921	\$ 2,333,644	To reclassify allocated expenses

Appendix A
Franklin County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 782,982	\$ 782,982	To offset pathways expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 8,069	\$ 8,069	To record transfer out
Plus: Purchases Greater Than \$5,000	\$ 4,752,045	\$ 13,645	\$ 4,765,690	To reclassify capital asset expense
Plus: Match Paid to ODMRDD FOR Admin Fees	\$ 2,512,890	\$ (2,512,890)	\$ -	To reclassify DODD Admin Fees
Plus: Other	\$ -	\$ 496,642	\$ 496,642	To reclassify RSC match payments
Less: Capital Costs	\$ (1,809,848)	\$ 415	\$ (1,810,263)	To reconcile off depreciation
		\$ (4,578)	\$ (1,814,011)	To reconcile off depreciation
Less: Reimbursement in Excess of CB Dietary Expense	\$ -	\$ (23,591)	\$ (23,591)	To reclassify excess dietary expense reimbursements
Total from 12/31 County Auditor's Report	\$ 209,185,251	\$ 8,069	\$ 209,193,320	To correct County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 248,367,863	\$ 8,069	\$ 248,375,932	To correct County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 134,680	\$ 134,680	To record ancillary costs

Appendix B
Franklin County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 20,958,042	\$ (29,321)		To reclassify community employment transportation expenses
		\$ (252,000)		To reclassify enclave contract expenses
		\$ (77,025)	\$ 20,599,696	To reclassify community employment contract expenses
Schedule B-1, Section A				
17. Medicaid Administration (A) MAC	-	14	14	To reclassify MAC square footage
23. Administration (D) General	34,005	(14)	33,991	To reclassify MAC square footage
Schedule B-1, Section B				
1. Total Individuals Served by Program (C) Supported Employment - Community	576	(576)	-	To remove CE statistics without supporting case notes
3. Typical Hours Of Service (A) Facility Based Services	various	6.1	6.1	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	various	7.4	7.4	To correct typical hours of service
4. 15 Minute Units (C) Supported Employment - Community	58,947	(58,947)	-	To remove CE statistics without supporting case notes
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	25,296	(21,081)	4,215	To correct one way trips
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 794	\$ 794	To record transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	128,760	21,081	149,841	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 7,529	\$ 7,529	To record transportation expenses
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 5,991	\$ 5,991	To record transportation expenses
		\$ 29,321	\$ 35,312	To record transportation expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	111,074	9		To reclassify TCM units
		148		To project errors from original unallowable sample
		1,494	112,725	To project errors from second unallowable sample
2. Other SSA Allowable Units (D) 4th Quarter	18,039	(9)		To reclassify TCM units
		22		To project errors from original unallowable sample
		216	18,268	To project errors from second unallowable sample
5. SSA Unallowable Units (C) 3rd Quarter	104	(96)	8	To project errors from original unallowable sample
5. SSA Unallowable Units (D) 4th Quarter	74	(74)		To project errors from original unallowable sample
		13,594		To correct TCM units
		(1,710)	11,884	To project errors from second unallowable sample
Worksheet 1				
3. Buildings/Improve (N) Service & Support Admin	\$ 46,646	\$ 11,046	\$ 57,692	To correct depreciation
4. Fixtures (E) Facility Based Services	\$ 496,572	\$ 491	\$ 497,063	To correct depreciation
4. Fixtures (V) Admin	\$ 13,877	\$ (415)	\$ 13,462	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 1,012,113	\$ 5,740	\$ 1,017,853	To record loss on disposal of assets
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,189		To reclassify non-federal reimbursable expenses
		\$ 260	\$ 1,449	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,220,207	\$ (1,189)	\$ 2,219,018	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 2,342,767	\$ 2,465,031	\$ 4,807,798	To reclassify DODD Admin Fees
Worksheet 3				
4. Other Expenses (A) Early Intervention	\$ 243,032	\$ 1,534	\$ 244,566	To reclassify expenses that were recorded as capital assets
4. Other Expenses (B) Pre-School	\$ 389,618	\$ 2,380	\$ 391,998	To reclassify expenses that were recorded as capital assets
4. Other Expenses (V) Admin	\$ 538,358	\$ 3,914	\$ 542,272	To reclassify expenses that were recorded as capital assets
Worksheet 5				
3. Service Contracts (D) Unasn Children Program	\$ 4,065,991	\$ 332,152	\$ 4,398,143	To reclassify ESC expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 127,437	\$ 127,437	To reclassify family support expenses
		\$ 5,096,617	\$ 5,224,054	To reclassify unapproved MAC contracts
4. Other Expenses (M) Family Support Services	\$ -	\$ 185,180	\$ 185,180	To reclassify special olympics expenses
Worksheet 6				
3. Service Contracts (I) Medicaid Admin	\$ 4,210,858	\$ (4,210,858)	\$ -	To reclassify unapproved MAC contracts
3. Service Contracts (O) Non-Federal Reimbursable	\$ 2,416,768	\$ (2,416,768)	\$ -	To reclassify unapproved MAC contracts
Worksheet 7-D				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 1,531,009	\$ 1,531,009	To reclassify unapproved MAC contracts
Worksheet 8				
4. Other Expenses (C) School Age	\$ -	\$ 794	\$ 794	To reclassify family reimbursement transportation expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 7,529	\$ 7,529	To reclassify family reimbursement transportation expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 5,991	\$ 5,991	To reclassify family reimbursement transportation expenses
		\$ 29,321	\$ 35,312	To reclassify community employment transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,440,849	\$ (14,314)	\$ 2,426,535	To reclassify family reimbursement transportation expenses
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 459,589	\$ (127,437)	\$ 332,152	To reclassify family support expenses
		\$ (332,152)	\$ -	To reclassify ESC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 1,907,301	\$ (260)	\$ 1,907,041	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 12,438,823	\$ 1,272,457	\$ 13,711,280	To reclassify allocated expenses
1. Salaries (F) Enclave	\$ 4,435,409	\$ 299,365	\$ 4,734,774	To reclassify allocated expenses
1. Salaries (G) Community Employment	\$ 1,355,420	\$ (1,355,420)	\$ -	To reclassify non-federal reimbursable expenses
1. Salaries (H) Unasn Adult Program	\$ 1,294,390	\$ (1,294,390)	\$ -	To reclassify allocated expenses
2. Benefits (G) Community Employment	\$ 660,536	\$ (660,536)	\$ -	To reclassify non-federal reimbursable expenses
2. Employee Benefits (H) Unasn Adult Program	\$ 630,794	\$ (630,794)	\$ -	To reclassify allocated expenses
3. Service Contracts (E) Facility Based Services	\$ 448,486	\$ 11,072,114	\$ 11,520,600	To reclassify facility based contract expenses
3. Service Contracts (F) Enclave	\$ 1,182,613	\$ 252,000	\$ 1,434,613	To reclassify enclave contract expenses
3. Service Contracts (G) Community Employment	\$ 2,093,883	\$ (669,736)	\$ 1,424,147	To reclassify RSC match payments
		\$ 77,025	\$ 1,424,147	To reclassify community employment contract expenses
		\$ (77,025)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (H) Unasn Adult Program	\$ 11,257,294	\$ (185,180)	\$ 11,072,114	To reclassify special olympics expenses
		\$ (11,072,114)	\$ -	To reclassify facility based contract expenses
4. Other Expenses (G) Community Employment	\$ 59,088	\$ (59,088)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (H) Unasn Adult Program	\$ 6,626	\$ (6,626)	\$ -	To reclassify allocated expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,152,069	\$ 2,152,069	To reclassify non-federal reimbursable expenses
		\$ 359,998	\$ 2,512,067	To reclassify allocated expenses
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 1,424,147	\$ 1,424,147	To offset pathways expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 2,730,079	\$ (1,534)	\$ 2,728,545	To reclassify expenses that were recorded as capital assets
		\$ (2,380)	\$ 2,726,165	To reclassify expenses that were recorded as capital assets
		\$ (3,914)	\$ 2,722,251	To reclassify expenses that were recorded as capital assets
Plus: Match Paid to ODMRDD For Admin Fees	\$ 2,465,031	\$ (2,465,031)	\$ -	To reclassify DODD Admin Fees
Plus: Other	\$ -	\$ 669,736	\$ 669,736	To reclassify RSC match payments
Less: Capital Costs	\$ (2,005,866)	\$ 415	\$ (2,005,451)	To reconcile off depreciation
		\$ (11,046)	\$ (2,016,497)	To reconcile off depreciation
		\$ (491)	\$ (2,017,000)	To reconcile off depreciation
		\$ (5,740)	\$ (2,022,740)	To reconcile off depreciation
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 128,220	\$ 128,220	To record ancillary costs

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Dave Yost • Auditor of State

FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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
JANUARY 10, 2013**