



Dave Yost • Auditor of State

TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether Tuscarawas 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 we noted no significant changes have occurred and performed the limited procedures below.

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 square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

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 did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

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 variances exceeding 10 percent and 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 reviewed 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 did not perform this procedure as there were no significant square footage changes from the final 2008 square footage to square footage reported in 2009 and 2010.

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 the number of individuals served for Facility Based Individuals on worksheet 7E, Occupational Therapy was omitted for 2010 as costs were reported in Column (X), General Expenses-All Programs and were not assigned to Column (E) Facility Based Services. The County Board provided support for these omitted statistics.

We reported these omitted statistics in Appendix B (2010). We did not find any omitted statistics in 2009.

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 differences relating to 2009 typical hours when compared to 2008 typical hours of service on *Schedule B-1 Section B* that we have reported in Appendix A (2009). We found no differences in typical hours of service in 2010 from what was reported in 2008.

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

We compared the County Board's Attendance By Month All Clients By Age Group Report and Unit Provided Detail Report, for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* 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 variances exceeding two percent in 2009 and 2010. We reported these variances in Appendix A (2009) and Appendix B (2010).

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 2009 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 individuals 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 individuals served did not change by more than 10 percent from the prior year's Schedule B-1. However, we noted that the number of reported individuals served for Enclave changed in 2009 more than 10 percent from the prior year'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 Enclave individual names from the County Board's 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 Reports.

We found no differences. We did not perform this test in 2010 since the number of reported individuals for Enclave Individuals in Procedure 4 above did not change by more than 10 percent from prior year's Schedule B-1.

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 haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guide.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide.

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 report 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 report for accuracy.

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

However, we also noted that transportation statistics for enclave and community employment program for both years were not documented on Schedule B-3, Quarterly Summary of Transportation Statistics of the Cost Reports. We asked the County Board to provide a methodology for estimating these trips. The County Board estimated the statistics by taking the days of attendance and multiplying that by 2 trips per day.

The estimated statistics are reported in Appendix A (2009) and Appendix B (2010). We caution users of this information on the reliability of the estimated units.

Recommendation: We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five 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 five individuals for 2009 and five individuals 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 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 did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 and 2010. However, we did review the County Board's detailed expenditure report for any of these costs not identified by the County Board in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section.

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 Quarterly SSA 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 in 2009. We found differences in 2010 as reported in Appendix B (2010).

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 Other SSA Allowable units for both 2009 and 2010 from the Tuscarawas Unit Entry by Date Span 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).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample; however, AOS expanded the sample another 40 units in which the errors did not exceed 10 percent of our expanded sample. Our review of supporting documentation did not indicate a systemic issue. AOS limited the revision to the size of the sample. We reported the differences in Appendix A (2009) and Appendix B (2010).

3. We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 from the Tuscarawas Unit Entry by Date Span 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).

The units found to be in error exceeded 10 percent of our Unallowable SSA services sample; however, AOS expanded the sample another 40 units in which the errors did not exceed 10 percent of our expanded sample. Our review of supporting documentation did not indicate a systemic issue. AOS limited the revision to the size of the sample. We reported the differences in Appendix A (2009) and 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* in both 2009 and 2010. We obtained the County Board's explanation that it received more training as to what units are allowable and unallowable following the transition from Healthcare Billing to The Billing Connection and became more efficient with time management. We reported no variances 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 receipt report for funds N10-Capital Improvements, S50-General, S52-Title XX, S53-EFMAP, T04-Early Childhood Special Education IDEA, T25-Special Education Part B IDEA/Title V, U25-Special Activities, U30-Family Support Services, and Y60-Flexible Spending Account to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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 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 State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure 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 MEORC Council of Government (COG) prepared County Board Summary Workbook.

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

5. We reviewed the County Board's detailed revenue report and *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$12,072.21 in 2009 and \$27,768.39 in 2010;
- IDEA Part B revenues in the amount of \$36,591.44 in 2009 and \$28,336.13 in 2010;
- Title XX revenues in the amount of \$60,844.00 in 2009 and \$46,724.00 in 2010;
- Ohio Rehabilitation Services Commission revenues in the amount of \$63,910.00 in 2009 and \$150,667.96 in 2010;
- Preschool Disability Grant revenues in the amount of 7,657.52 in 2009 and 10,654.28 in 2010;
- Motor Vehicle Fuel Tax refund in the amount of \$2,043.24 in 2009 and \$2,016.78 in 2010;
- Insurance Reimbursements in the amount of \$151,494.15 in 2009 and \$144,037.12 in 2010;
- Excess Costs in the amount of 8,404.76 in 2009 and \$13,063.11 in 2010;
- Pathways Revenues in the amount of \$132,509.70 and \$104,244.04 in 2010; and
- Public Utility Refund in the amount of \$100,667 in 2009 and \$100,667 in 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.

Recoverable Finding - 2010

Finding \$24.45

We determined the County Board was over reimbursed for 1 unit of Supported Employment-Enclave-Daily (FND) service in which the individual was not present on the date of service and incorrectly billed. The County Board could not provide documentation.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
FND	1	no support	21.13	3.32	24.45
		TOTAL			24.45

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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 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.

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).

We found no instance where the Medicaid reimbursed units were greater than audited TCM or 15 minute Community Employment 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*, Lines (20) 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 Budget Report balances for N10-Capital Improvements, S50-General, S52-Title XX, S53-EFMAP, T04-Early Childhood Special Education IDEA, T25-Special Education Part B IDEA/Title V, U25-Special Activities, U30-Family Support Services, and Y60-Flexible Spending Account funds.

We found no differences.

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.

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 State Account Code Detailed 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 the State Expenses Detailed 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 State Expenses Detailed reports.

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

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the Mid-East Ohio Regional Council of Government (COG) prepared County Board Summary Workbook.

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

6. DODD asked us to determine whether total County Board disbursements on the County Board Expenditure Ledger 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 State Expenses Detailed 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 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 State Expenses Detailed Report 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 Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We also found errors recording first year depreciation that we reported in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed 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 reported differences for misclassified and non-federal reimbursable costs in Appendix A (2009) and Appendix B (2010).

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 Cost Report Guides.

2. We compared the County Board's final 2008 Depreciation Schedule 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 no differences in 2009. We found differences in depreciation in 2010 as reported in 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 in 2009. We found differences in 2010 as reported in Appendix B (2010).

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 8 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 no differences.

6. We haphazardly selected 1 disposed asset 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 disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences in 2009 as reported in Appendix A (2009). The County Board informed us that no assets were disposed of in 2010. We reviewed the County Board Revenue Ledger and nothing indicating proceeds from the sale of assets came to our attention.

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 these N10-Capital Improvements, S50-General, S52-Title XX, S53-EFMAP, T04-Early Childhood Special Education IDEA, T25-Special Education Part B IDEA/Title V, U25-Special Activities, U30-Family Support Services, and Y60-Flexible Spending Account.

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 budget reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the Payroll by Job Description by Date Span 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 Payroll by Job Description by Date Span Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet in 2009. We found differences in 2010 as reported in Appendix B (2010).

3. We selected 40 employees and compared the County Board's organizational chart and staffing/payroll journal to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's State Expenses Detailed Reports 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 this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator 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) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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 12 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 moments that were not properly classified as Activity Code 18-General Administration in accordance with the above guidelines when they should have been classified as Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services. We also found 1 RMTS observed moments that were not properly classified as Activity Code 18-General Administration in accordance with the above guidelines when they should have been classified as Activity Code 12-

Program Planning, Development, and Interagency Coordination of Non-Medicaid Services. We reported these instances of non-compliance to DODD

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

June 26, 2013

cc: Natalie Lupi, Superintendent, Tuscarawas CBDD 09-10
Mark Schott, Business Manager, Tuscarawas CBDD 09-10
Jim Cugliari, Board President, Tuscarawas CBDD 09-10

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,032	(1,032)	-	To match 2008 audited square footage
14. Facility Based Services (B) Adult	15,586	1,032		To match 2008 audited square footage
		(104)		To record enclave square footage
		(6)		To record enclave square footage
		(6)		To record community employment square footage
		(6)		To record community employment square footage
		(271)		To record enclave square footage
		(17)	16,208	To record community employment square footage
15. Supported Emp. -Enclave (B) Adult	-	104		To record enclave square footage
		6		To record enclave square footage
		271	381	To record enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	6		To record community employment square footage
		6		To record community employment square footage
		17		To record community employment square footage
		332		To record community employment square footage
		290	651	To record community employment square footage
17. Medicaid Administration (A) MAC	-	74		To record MAC square footage
		7		To record MAC square footage
		-	81	To record MAC square footage
19. Community Residential (D) General	144	(144)		To match 2008 audited square footage
20. Family Support Services (D) General	174	(174)		To match 2008 audited square footage
		174	174	To adjust to actual square footage amounts
21. Service And Support Admin (D) General	3,241	(3,241)	-	To match 2008 audited square footage
		1,778	1,778	To adjust to actual square footage amounts
22. Program Supervision (B) Adult	3,919	(1,800)	2,119	To match 2008 audited square footage
23. Administration (D) General	3,154	1,050		To match 2008 audited square footage
		(74)		To record MAC square footage
		(7)		To record MAC square footage
		(332)		To record community employment square footage
		(290)		To record community employment square footage
		(174)		To adjust to actual square footage amounts
		(1,778)	1,549	To adjust to actual square footage amounts
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	186	47	233	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	49	49	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	14	14	To correct individuals served
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To record Enclave typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	-	3,244	3,244	To correct 3-5 trips
3. Children 6-21 (E) One Way Trips- Third Quarter	2,758	(488)	2,270	To correct 6-21 trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	2,758	(2,758)	-	To correct 6-21 trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	13,727	8,060		To correct facility based trips
		(48)	21,739	To correct community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	48	48	To correct community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,342	8		To reclassify other allowable units
		2		To reclassify unallowable units
		7		To reclassify TCM units
		3	7,362	To reclassify unallowable units
2. Other SSA Allowable Units (D) 4th Quarter	1,967	(2)		To reclassify other allowable units
		(8)		To reclassify other allowable units
		(4)		To reclassify other allowable units
		2	1,955	To reclassify unallowable units
5. SSA Unallowable Units (D) 4th Quarter	640	4		To reclassify other allowable units
		(7)		To reclassify unallowable units
		(2)		To reclassify unallowable units
		(3)	635	To reclassify unallowable units
Worksheet 1				
5. Movable Equipment (X) Moveable Equipment	\$ 6,035	\$ (1,208)		To report amortized gain on disposal of 2009 John Deere Mowers.
		\$ (962)	3,865	To adjust for depreciation reported on disposal.
8. COG Expenses (L) Community Residential	\$ 5,163	\$ (4,185)	\$ 978	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ 1,153	\$ (930)	\$ 223	To match audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 288,467	\$ (48,680)		To reclassify contract manager payroll
		\$ (6,546)	233,241	To reclassify contract manager payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 284,080	\$ (23,768)		To reclassify contract manager payroll
		\$ (3,196)		To reclassify contract manager payroll
		\$ 10,607		To reclassify employee fringe benefits (payroll taxes reimbursements).
		\$ 190	267,913	To reclassify unemployment compensation.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 177,734	\$ (8,822)		To reclassify Match paid to ODMRDD for TCM.
		\$ (58,777)	110,135	To reclassify fees, payments or transfers made to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,665	\$ 1,665	To reclassify food expenses as non-federal reimburseable costs.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 103,804	\$ (190)		To reclassify unemployment compensation.
		\$ (1,665)		To reclassify food expenses as non-federal reimburseable costs.
		\$ (10,607)	91,342	To reclassify employee fringe benefits (payroll taxes reimbursements).
5. COG Expenses (L) Community Residential	\$ 26,052	\$ 18,216	\$ 44,268	To match audited COG report
5. COG Expense (N) Service & Support Admin	\$ 5,820	\$ 4,291	\$ 10,111	To match audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 67,113	\$ 96,563	\$ 163,676	To reclassify real estate fees as non-federal reimburseable costs.
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 120,166	\$ (37,359)		To reclassify first level supervisors
		\$ (82,807)	-	To reclassify first level supervisors
1. Salaries (N) Service & Support Admin	\$ (10,186)	\$ 10,186	\$ -	To reclassify first level supervisors
2. Employee Benefits (D) Unasn Children Program	\$ 58,671	\$ (18,240)		To reclassify first level supervisors
		\$ (40,431)	-	To reclassify first level supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 25,833	\$ (25,833)	\$ -	To reclassify first level supervisors
3. Service Contracts (C) Ages 6-21	\$ 474	\$ (474)	\$ -	To reclassify expenses associated with first level supervisors
3. Service Contracts (D) Unasn Children Program	\$ 9,090	\$ (9,090)	\$ -	To reclassify expenses associated with first level supervisors
3. Service Contracts (M) Family Support Services	\$ 76	\$ (76)	\$ -	To reclassify expenses associated with first level supervisors
3. Service Contracts (N) Service & Support Admin	\$ 177	\$ (177)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (B) Ages 3-5	\$ 200	\$ (200)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (C) Ages 6-21	\$ 100	\$ (100)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (D) Unasn Children Program	\$ 9,316	\$ (9,316)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (G) Community Employment	\$ 555	\$ (555)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (M) Family Support Services	\$ 1,751	\$ (1,751)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (N) Service & Support Admin	\$ 7,072	\$ (7,072)	\$ -	To reclassify expenses associated with first level supervisors
4. Other Expenses (U) Transportation	\$ 532	\$ (532)	\$ -	To reclassify expenses associated with first level supervisors
Worksheet 3				
4. Other Expenses (A) Ages 0-2	\$ 50,209	\$ (28,100)	\$ 22,109	To reclassify expenses associated with a depreciation ledger asset.
5. COG Expenses (L) Community Residential	\$ 977	\$ 48	\$ 1,025	To match audited COG report
5. COG Expenses (N) Service & Support Admin	\$ 218	\$ 16	\$ 234	To match audited COG report
Worksheet 4				
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 122,072	\$ 37,360		To reclassify first level supervisors
		\$ 82,807	242,239	To reclassify first level supervisors
2. Employee Benefits (D) Unasn Children Program	\$ 59,602	\$ 18,241		To reclassify first level supervisors
		\$ 40,431	118,274	To reclassify first level supervisors
3. Service Contracts (C) Ages (6-21)	\$ 3,068	\$ 474	\$ 3,542	To reclassify expenses associated with first level supervisors
3. Service Contracts (D) Unasn Children Program	\$ 2,598	\$ 9,090	\$ 11,688	To reclassify expenses associated with first level supervisors
3. Service Contracts (M) Family Support Services	\$ 70,025	\$ 76	\$ 70,101	To reclassify expenses associated with first level supervisors
4. Other Expenses (B) Ages (3-5)	\$ 1,785	\$ 200	\$ 1,985	To reclassify expenses associated with first level supervisors

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
4. Other Expenses (C) Ages (6-21)	\$ 22,004	\$ 100	\$ 22,104	To reclassify expenses associated with first level supervisors
4. Other Expenses (D) Unasnq Children Program	\$ 10,928	\$ 9,316	\$ 20,244	To reclassify expenses associated with first level supervisors
4. Other Expenses (M) Family Support Services	\$ 18,136	\$ 1,751	\$ 19,887	To reclassify expenses associated with first level supervisors
5. COG Expenses (L) Community Residential	\$ 172,109	\$ (3,777)	\$ 168,332	To match audited COG report
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 93,061	\$ (8,807)		To reclassify as invoice states community employment expense.
		\$ (83,798)	\$ 456	To reclassify Person Centered Services,Inc. transportation expenses.
3. Service Contracts (F) Enclave			\$ -	
3. Service Contracts (G) Community Employment	\$ 407	\$ 8,807		To reclassify as invoice states community employment expense.
		\$ 83,798		To reclassify Person Centered Services,Inc. transportation expenses.
		\$ 17,136	\$ 110,148	To reclassify Person Centered Services,Inc. transportation expenses.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 97,199	\$ (17,136)	\$ 80,063	To reclassify Person Centered Services,Inc. transportation expenses.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 167,054	\$ (11,153)		To reclassify depreciation ledger asset.
		\$ 532	\$ 156,433	To reclassify expenses associated with a first level supervisor
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 452,671	\$ (10,186)	\$ 442,485	To reclassify first level supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 365,022	\$ 25,833	\$ 390,855	To reclassify first level supervisors
3. Service Contracts (N) Service & Support Admin. Costs	\$ 11,264	\$ 177	\$ 11,441	To reclassify expenses associated with a first level supervisor
4. Other Expenses (N) Service & Support Admin. Costs	\$ 336,601	\$ (250,000)		To reclassify fees, payments or transfers made to COG
		\$ 7,072	\$ 93,673	To reclassify expenses associated with a first level supervisor
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 855,322	\$ 43,812		To reclassify contract manager payroll
		\$ 5,892	\$ 905,026	To reclassify contract manager payroll
1. Salaries (F) Enclave	\$ 50,180	\$ (2,885)		To reclassify community employment payroll
		\$ 2,434		To reclassify contract manager payroll
		\$ 327	\$ 50,056	To reclassify contract manager payroll
1. Salaries (G) Community Employment	\$ -	\$ 2,885		To reclassify community employment payroll
		\$ 2,434		To reclassify contract manager payroll
		\$ 327	\$ 5,646	To reclassify contract manager payroll
2. Employee Benefits (E) Facility Based Services	\$ 417,614	\$ 21,391		To reclassify contract manager payroll
		\$ 2,877	\$ 441,882	To reclassify contract manager payroll
2. Employee Benefits (F) Enclave	\$ 24,501	\$ (1,409)		To reclassify community employment payroll
		\$ 1,188		To reclassify contract manager payroll
		\$ 160	\$ 24,440	To reclassify contract manager payroll
2. Employee Benefits (G) Community Employment	\$ -	\$ 1,409		To reclassify community employment payroll
		\$ 1,188		To reclassify contract manager payroll
		\$ 160	\$ 2,757	To reclassify contract manager payroll
3. Service Contracts (E) Facility Based Services	\$ 34,812	\$ (20,098)	\$ 14,714	To reclassify fees, payments or transfers made to COG
4. Other Expenses (G) Community Employment	\$ 1,736	\$ 555	\$ 2,291	To reclassify expenses associated with a first level supervisor
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ 93,945	\$ (93,945)	\$ -	To reclassify real estate fees as non-federal reimburseable costs.
Plus: Purchases Greater Than \$5,000	\$ 510,136	\$ 11,153		To reclassify depreciation ledger asset.
		\$ 28,100	\$ 549,389	To reclassify expenses associated with a depreciation ledger asset.
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 58,777		To reclassify fees, payments or transfers made to COG
		\$ 250,000		To reclassify fees, payments or transfers made to COG
		\$ 20,098	\$ 328,875	To reclassify fees, payments or transfers made to COG
Plus: Match Paid To ODMRDD For TCM	\$ 29,942	\$ 8,822	\$ 38,764	To reclassify Match paid to ODMRDD for TCM.
Less: Capital Costs	\$ (218,205)	\$ 1,208		To report the gain from the disposal of two John Deere mowers.
		\$ 962	\$ (216,035)	To adjust depreciation reported for 2009 disposal.
Revenue:				
Medicaid Administration Worksheet	\$ -	\$ 17,573	\$ 17,573	To record ancillary costs

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 3,500	\$ 3,500	To match audited COG report
Schedule B-1, Section A				
14. Facility Based Services (B) Adult	16,618	(106)		To record enclave square footage
		(4)		To record community employment square footage
		(6)		To record enclave square footage
		(6)		To record community employment square footage
		(278)		To record enclave square footage
		(10)	16,208	To record community employment square footage
15. Supported Emp. -Enclave (B) Adult	-	106		To record enclave square footage
		6		To record enclave square footage
		278	390	To record enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	4		To record community employment square footage
		6		To record community employment square footage
		10		To record community employment square footage
		332		To record community employment square footage
		290	642	To record community employment square footage
17. Medicaid Administration (A) MAC	-	78		To record MAC square footage
		7	83	To record MAC square footage
20. Family Support Services (D) General	-	174	174	To adjust to actual square footage amounts
21. Service And Support Admin (D) General	-	1,778	1,778	To adjust to actual square footage amounts
23. Administration (D) General	4,204	(76)		To record MAC square footage
		(7)		To record MAC square footage
		(332)		To record community employment square footage
		(290)		To record community employment square footage
		(174)		To adjust to actual square footage amounts
		(1,778)	1,547	To adjust to actual square footage amounts
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	223	(9)	214	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	-	46	46	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	8	8	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	152	22	174	To correct 15 minute units
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	-	3,176	3,176	To correct 3-5 trips
3. School Age (G) One Way Trips- Fourth Quarter	-	6,770	6,770	To correct 6-21 trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	12,501	6,280		To correct facility based trips
		(12)	18,769	To correct community employment trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	12	12	To correct community employment trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,775	13		To reclassify other allowable units
		3	7,791	To reclassify unallowable units
2. Other SSA Allowable Units (D) 4th Quarter	2,868	(225)		To correct other allowable units
		(13)		To reclassify other allowable units
		2	2,632	
5. SSA Unallowable Units (D) 4th Quarter	369	64		To correct unallowable units
		(3)		
		(2)	428	
5. SSA Unallowable Units (E) COG Activity	17	(4)	13	To correct unallowable units
Worksheet 1				
2. Land Improvements (V) Admin	\$ -	\$ 7,694	\$ 7,694	To adjust to agree to 2010 CBDD depreciation ledger.
3. Buildings/Improve (D) Unasn Children Programs	\$ 58,010	\$ (10,419)	\$ 47,591	To adjust to agree to 2010 CBDD depreciation ledger.
3. Buildings/Improve (E) Facility Based Services	\$ 7,232	\$ 48,184	\$ 55,416	To adjust to agree to 2010 CBDD depreciation ledger.
3. Buildings/Improve (U) Transportation	\$ -	\$ 1,824	\$ 1,824	To reclassify as facility based services building improvements
3. Buildings/Improve (V) Admin	\$ -	\$ 355	\$ 355	To adjust for depreciation for the 16 x 24 storage shed
5. Movable Equipment (D) Unasn Children Programs	\$ 6,441	\$ 4,426	\$ 10,867	To adjust to agree to 2010 CBDD depreciation ledger.
5. Movable Equipment (L) Community Residential	\$ 7,618	\$ 200	\$ 7,818	To adjust to agree to 2010 CBDD depreciation ledger.
5. Movable Equipment (L) Community Residential	\$ 1,824	\$ (1,824)	\$ -	To reclassify as facility based services building improvements
5. Movable Equipment (X) Moveable Equipment	\$ 4,767	\$ (1,208)	\$ 3,559	To report amortized gain on disposal of 2009 John Deere Mowers.
6. Capital Leases (M) Family Support Services	\$ 3,937	\$ (3,937)	\$ -	To reclassify rent payments reported as depreciation.
6. Capital Leases (N) Service & Support Admin	\$ 69,299	\$ (69,299)	\$ -	To reclassify rent payments reported as depreciation.
6. Capital Leases (O) Non-Federal Reimbursable	\$ 21,262	\$ (21,262)	\$ -	To reclassify rent payments reported as depreciation.
8. COG Expenses (L) Community Residential	\$ 2,158	\$ (1,449)	\$ 709	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ 347	\$ (231)	\$ 116	To match audited COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18	\$ 18	To match audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 239,727	\$ (19,277)	\$ 220,450	To match payroll journal
	\$ -	\$ 13,091	\$ 13,091	To reclassify Medicaid manager payroll
	\$ -	\$ 45,909	\$ 45,909	To reclassify community relations payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 284,118	\$ (31,095)	\$ 253,023	To reclassify Medicaid manager payroll
	\$ -	\$ 15,575	\$ 15,575	To reclassify employee fringe benefits.
	\$ -	\$ 3,529	\$ 3,529	To reclassify unemployment compensation.
	\$ -	\$ (3,551)	\$ (3,551)	To adjust fleet, property, and liability insurance reported as payroll.
	\$ -	\$ 22,640	\$ 22,640	To reclassify community relations payroll
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 204	\$ 204	To reclassify food expenses as non-federal reimbursable costs.
	\$ -	\$ 1,110	\$ 1,110	To reclassify food expenses as non-federal reimbursable costs.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 349,225	\$ (41,711)	\$ 307,514	To adjust to eliminate retirement contribution.
	\$ -	\$ (3,529)	\$ (3,529)	To reclassify unemployment compensation.
	\$ -	\$ (1,110)	\$ (1,110)	To reclassify food expenses as non-federal reimbursable costs.
	\$ -	\$ (38,052)	\$ (38,052)	To reclassify administrative fee from State of Ohio.
	\$ -	\$ (29,249)	\$ (29,249)	To reclassify Match paid to ODMRDD for TCM.
	\$ -	\$ (1,490)	\$ (1,490)	To reclassify fees, payments or transfers made to COG
	\$ -	\$ (15,575)	\$ (15,575)	To reclassify employee fringe benefits.
	\$ -	\$ 21,262	\$ 21,262	To reclassify rent payments reported as depreciation.
5. COG Expenses (L) Community Residential	\$ -	\$ 43,568	\$ 43,568	To match audited COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$ 7,118	\$ 7,118	To match audited COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 20,430	\$ 20,430	To match audited COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 37,592	\$ 38,052	\$ 75,644	To reclassify administrative fee from State of Ohio.
	\$ -	\$ 94,582	\$ 94,582	To reclassify real estate fees as non-federal reimbursable costs.
Worksheet 2A				
1. Salaries (D) Unasn Children Program	\$ 38,551	\$ (38,551)	\$ -	To reclassify first level supervisor
1. Salaries (N) Service & Support Admin	\$ (6,665)	\$ (6,555)	\$ (1,110)	To reclassify first level supervisor
	\$ -	\$ 7,606	\$ 7,606	To reclassify first level supervisor
	\$ -	\$ 5,618	\$ 5,618	To reclassify first level supervisor
2. Employee Benefits (D) Unasn Children Program	\$ 19,012	\$ (19,012)	\$ -	To reclassify first level supervisor
2. Employee Benefits (E) Facility Based Services	\$ 58,884	\$ (735)	\$ 58,149	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (N) Service & Support Admin	\$ 63,579	\$ (27,032)	\$ 36,547	To reclassify first level supervisor
	\$ -	\$ (16,798)	\$ (16,798)	To reclassify first level supervisor
	\$ -	\$ (19,750)	\$ (19,750)	To reclassify first level supervisor
4. Other Expenses (C) School Age	\$ 273	\$ (273)	\$ -	To reclassify expenses associated with a first level supervisor
4. Other Expenses (D) Unasn Children Program	\$ 28,075	\$ (28,075)	\$ -	To reclassify expenses associated with a first level supervisor
4. Other Expenses (M) Family Support Services	\$ 1,212	\$ (1,212)	\$ -	To reclassify expenses associated with a first level supervisor
4. Other Expenses (N) Service & Support Admin	\$ 2,100	\$ (2,100)	\$ -	To reclassify expenses associated with a first level supervisor
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 22,973	\$ (287)	\$ 22,686	To adjust fleet, property, and liability insurance reported as payroll.
3. Service Contracts (D) Unasn Children Program	\$ 116,420	\$ (9,051)	\$ 107,369	To reclassify expenses as an asset.
5. COG Expenses (L) Community Residential	\$ 1,129	\$ 9	\$ 1,138	To match audited COG report
5. COG Expenses (N) Service & Support Admin	\$ 181	\$ 5	\$ 186	To match audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 29	\$ 29	To match audited COG report
Worksheet 4				
2. Employee Benefits (D) Unasn Children Program	\$ 10,853	\$ (135)	\$ 10,718	To adjust fleet, property, and liability insurance reported as payroll.
Worksheet 5				
1. Salaries (B) Pre-School	\$ 156,442	\$ (998)	\$ 155,444	To match payroll journal
1. Salaries (D) Unasn Children Program	\$ 190,160	\$ 38,551	\$ 228,711	To reclassify first level supervisor
2. Employee Benefits (A) Early Intervention	\$ 37,855	\$ (473)	\$ 37,382	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (B) Pre-School	\$ 77,150	\$ (98)	\$ 76,152	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (C) School Age	\$ 131,931	\$ (1,649)	\$ 130,282	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (D) Unasn Children Program	\$ 93,778	\$ 19,012	\$ 112,790	To reclassify first level supervisor
	\$ -	\$ (1,172)	\$ (1,172)	To adjust fleet, property, and liability insurance reported as payroll.
	\$ -	\$ (238)	\$ (238)	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (M) Family Support Services	\$ 24,538	\$ (307)	\$ 24,231	To adjust fleet, property, and liability insurance reported as payroll.
4. Other Expenses (C) School Age	\$ 21,499	\$ 273	\$ 21,772	To reclassify expenses associated with a first level supervisor
4. Other Expenses (D) Unasn Children Program	\$ 7,644	\$ 28,075	\$ 35,719	To reclassify expenses associated with a first level supervisor
4. Other Expenses (M) Family Support Services	\$ 16,433	\$ 3,937	\$ 20,370	To reclassify rent payments reported as depreciation.
	\$ -	\$ 1,212	\$ 1,212	To reclassify expenses associated with a first level supervisor
5. COG Expenses (L) Community Residential	\$ -	\$ 208,724	\$ 208,724	To match audited COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,380	\$ 5,380	To match audited COG report
Worksheet 7B				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 56,095	\$ (701)	\$ 55,394	To adjust fleet, property, and liability insurance reported as payroll.
Worksheet 7D				
3. Service Contracts (D) Unasn Children Program	\$ 3,001	\$ 1,424	\$ 4,425	to reclassify as invoice states behavioral support expenditure
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 7	\$ 7	To record individuals served
Worksheet 7E				
3. Service Contracts (D) Unasn Children Program	\$ 25,136	\$ (1,424)	\$ 23,712	to reclassify as invoice states behavioral support expenditure
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 3	\$ 3	To record individuals served
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 247,558	\$ (3,094)	\$ 244,464	To adjust fleet, property, and liability insurance reported as payroll.
3. Service Contracts (E) Facility Based Services	\$ 37,334	\$ (35,414)	\$ 1,920	To reclassify Person Centered Services, Inc. transportation expenses.
3. Service Contracts (G) Community Employment	\$ -	\$ 30,809	\$ 30,809	To reclassify Person Centered Services, Inc. transportation expenses.
	\$ -	\$ 5,700	\$ 5,700	To reclassify Person Centered Services, Inc. transportation expenses.
	\$ -	\$ 35,414	\$ 35,414	To reclassify Person Centered Services, Inc. transportation expenses.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 172,893	\$ (24,335)	\$ 148,558	To reclassify depreciation ledger asset.
	\$ -	\$ (5,700)	\$ (5,700)	To reclassify Person Centered Services, Inc. transportation expenses.
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 458,523	\$ (13,091)	\$ 445,432	To reclassify Medicaid manager payroll

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
		\$ (5,618)		To reclassify first level supervisor
		\$ (7,606)		To reclassify first level supervisor
		\$ 6,555	\$ 438,763	To reclassify first level supervisor
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 285,332	\$ 31,095		To reclassify Medicaid manager payroll
		\$ 27,032		To reclassify first level supervisor
		\$ 16,798		To reclassify first level supervisor
		\$ (3,566)		To adjust fleet, property, and liability insurance reported as payroll.
		\$ (794)		To adjust fleet, property, and liability insurance reported as payroll.
		\$ 19,750	\$ 375,647	To reclassify first level supervisor
3. Service Contracts (N) Service & Support Admin. Costs	\$ 11,130	\$ (400)	\$ 10,730	To reclassify fees, payments or transfers made to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 25,302	\$ 69,299		To reclassify rent payments reported as depreciation.
		\$ (204)		To reclassify food expenses as non-federal reimbursable costs.
		\$ (25)		To reclassify fees, payments or transfers made to COG
		\$ (7,025)		To reclassify expenses associated with a depreciation ledger asset.
		\$ 2,100	\$ 89,447	To reclassify expenses associated with a first level supervisor
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 771,306	\$ 25,688	\$ 796,994	To reclassify community contract payroll
1. Salaries (F) Enclave	\$ 63,152	\$ (2,147)		To reclassify community employment payroll
		\$ 1,427	\$ 62,432	To reclassify community contract payroll
1. Salaries (G) Community Employment	\$ 74,450	\$ (45,909)		To reclassify community relations payroll
		\$ (28,543)		To reclassify community contract payroll
		\$ 2,147		To reclassify community employment payroll
		\$ 1,427	\$ 3,572	To reclassify community contract payroll
2. Employee Benefits (E) Facility Based Services	\$ 380,371	\$ 12,668		To reclassify community contract payroll
		\$ (4,754)	\$ 388,285	To adjust fleet, property, and liability insurance reported as payroll.
2. Employee Benefits (F) Enclave	\$ 31,144	\$ (1,059)		To reclassify community employment payroll
		\$ (390)		To adjust fleet, property, and liability insurance reported as payroll.
		\$ 704	\$ 30,399	To reclassify community contract payroll
2. Employee Benefits (G) Community Employment	\$ 36,715	\$ (22,640)		To reclassify community relations payroll
		\$ (14,076)		To reclassify community contract payroll
		\$ (459)		To adjust fleet, property, and liability insurance reported as payroll.
		\$ 1,059		To reclassify community employment payroll
		\$ 704	\$ 1,303	To reclassify community contract payroll
3. Service Contracts (E) Facility Based Services	\$ 95,028	\$ (21,222)		To reclassify fees, payments or transfers made to COG
		\$ (30,809)	\$ 42,997	To reclassify Person Centered Services, Inc. transportation expenses.
4. Other Expenses (E) Facility Based Services	\$ 40,676	\$ (734)		To reclassify fees, payments or transfers made to COG
		\$ (137)		To reclassify food expenses as non-federal reimbursable costs.
		\$ (9,315)	\$ 30,490	To reclassify expenses associated with a depreciation ledger asset.
4. Other Expenses (G) Community Employment	\$ 28,972	\$ (14,714)		To reclassify Match paid to ORSC for ASCEND.
		\$ (300)	\$ 13,958	To reclassify food expenses as non-federal reimbursable costs.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 137		To reclassify food expenses as non-federal reimbursable costs.
		\$ 300	\$ 437	To reclassify food expenses as non-federal reimbursable costs.
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 2,254,028	\$ 9,051		To reclassify expenses as an asset.
		\$ 9,315		To reclassify depreciation ledger asset.
		\$ 7,025		To reclassify depreciation ledger asset.
		\$ 24,335	\$ 2,303,754	To reclassify depreciation ledger asset.
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,490		To reclassify fees, payments or transfers made to COG
		\$ 21,222		To reclassify fees, payments or transfers made to COG
		\$ 400		To reclassify fees, payments or transfers made to COG
		\$ 734		To reclassify fees, payments or transfers made to COG
		\$ 25	\$ 23,871	To reclassify fees, payments or transfers made to COG
Plus: Match Paid To ODMRDD For TCM	\$ 108,439	\$ 29,249	\$ 137,688	To reclassify Match paid to ODMRDD for TCM.
Plus: Match Paid to ORSC For ASCEND	\$ 120,000	\$ 14,714	\$ 134,714	To reclassify Match paid to ORSC for ASCEND.
Less: COG expenses Environmental Accessibility Adaptations		\$ (3,500)	\$ (3,500)	To match audited COG report
Revenue:				
Medicaid Administration Worksheet	\$ -	\$ 17,701	\$ 17,701	To record ancillary costs



Dave Yost • Auditor of State

TUSCARAWAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 6, 2013**