



Dave Yost • Auditor of State

GEAUGA 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, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Geauga County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

STATISTICS – SQUARE FOOTAGE

1. DODD requested that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found idle floor space as reported in Appendix A (2011) and Appendix B (2012).

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent in both years. The County Board stated that the final 2010 square footage reflects the correct square footage usage by program in 2011 with the addition of the transportation building. In addition, while performing our initial scan of the Cost Report, we found children costs for occupational and physical therapy and speech, but no square footage reported. We inquired of the County Board and were provided the square footage used and corresponding adjustments to the area of early intervention. The County Board also provided input on the usage changes not reflected on the 2012 square footage summary in the program areas of social work/counseling and transportation. We also identified other usage changes based on other procedures performed in the Statistics-Attendance, Payroll testing and Medicaid Administrative Claiming (MAC) sections for Administration, Supported Employment-Community Employment, MAC, and Psychology in both years.

STATISTICS – SQUARE FOOTAGE (Continued)

We reported adjustments in Appendix A (2011) to carry forward 2010 adjustments and add the transportation building and in Appendix A (2011) and Appendix B (2012) for the square footage usage changes identified above. We performed the procedures below for 2011 in those areas where the square footage has changed since 2010 and all program areas in 2012.

2. DODD requested that we 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*.

We measured three rooms in the Administrative building related to programs that changed during 2011 and 2012 and compared the square footage to the County Board's square footage summaries. We identified one room with a square footage variance exceeding 10 percent. As a result, we measured two additional rooms in the building and found these rooms did not have a variance exceeding 10 percent.

3. DODD requested that we 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*.

We compared square footage for each room on the floor plan of Administrative building, that changed during 2011 and 2012, to the County Board's summary for each year for areas.

We found no variances exceeding 10 percent when comparing the total square footage of Administrative building's floor plan to the County Board's summaries.

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*.

We compared the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* for those areas that changed in 2011 and 2012.

We found variances exceeding 10 percent as reported above in procedure 1.

5. DODD requested that we 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 obtained the County Board's methodology and compared it to the Cost Report Guides. We found no inconsistencies as a result of applying this procedure.

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 there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2010 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 2011 and, if the hours are the same, to do no additional procedures.

STATISTICS – ATTENDANCE (Continued)

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Community Employment Case Note reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found differences exceeding two percent as reported in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, for 2011 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.

5. DODD requested us to select 15 individual names from the County Board's attendance sheets for 2011, and compare the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1* if the error rate in procedure 4 was greater than 10 percent. DODD also requested us to report variances if the individuals served on 2011 *Schedule B-1* were not within three of the individuals documented on the attendance sheets.

We did not perform this procedure since the number of reported individuals in procedure 4 did not change by more than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five adult day service individuals from the January and March through November 2012 from the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to *Schedule B-1*.

We found differences as noted in appendix B (2012).

We also compared each acuity level on the 2012 attendance acuity reports to the Acuity Assessment Instrument for the same five individuals. We selected an additional three individuals, to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

STATISTICS – ATTENDANCE (Continued)

We found no acuity variances. However, based on differences in attendance days noted above for January 2012, we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's Monthly Monitoring attendance report to ensure the County Board was reimbursed for the proper number of attendance days. We found the County Board was reimbursed for the attendance days without supporting documentation, see Paid Claims testing for recoverable findings.

7. DODD asked us to select 30 Supported Employment – Community Employment 15 minute units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1). DODD asked 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 Guides or if any unit did not meet the documentation requirements.

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Case Note Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

ACUITY TESTING

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet for 2008 and 2009, 2010, 2011.

We found no acuity variances in 2008.

For 2009, we found the following acuity variances:

- 164 Facility Based Services attendance days of attendance should be removed from acuity level A1;
- 498 Facility Based Services attendance days of attendance should be removed from acuity level A;
- 214 Facility Based Services attendance days of attendance should be removed from acuity level B;
- and
- 855 Facility Based Services attendance days of attendance should be added to acuity level C.

For 2010, we found the following acuity variances:

- 397 Facility Based Services attendance days of attendance should be removed from acuity level A1;
- 268 Facility Based Services attendance days of attendance should be removed from acuity level A;
- 252 Facility Based Services attendance days of attendance should be removed from acuity level B; and
- 914 Facility Based Services attendance days of attendance should be added to acuity level C.

For 2011, we found 226 Facility Based Services days of attendance should be reclassified from acuity level A to level B.

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 attendance acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We did not perform this procedure for 2008, 2009 and 2010 since it was performed during the 2009 and 2010 cost report procedures engagement.

ACUITY TESTING (Continued)

We found no acuity variances for 2011.

We reported the differences from procedure 1 on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 and submitted it to DODD.

STATISTICS – TRANSPORTATION

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

We compared the number of one-way trips from the County Board's Transportation Trips By Age Group reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no differences exceeding two percent.

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 four adult individuals and one child for both 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested that we 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 Services*.

We compared the cost of bus tokens/cabs from the County Board's detailed Expenditure report to the amount reported in *Schedule B-3*.

We found no differences exceeding two percent.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD asked us to report variances if the County 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, and SSA Unallowable) from the County Board's Receivable Billing Reimbursable Summary reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences in 2011. We found differences as reported in Appendix B (2012) to add Home Choice units.

2. DODD asked us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail By Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

The units found to be in error did not exceed 10 percent for 2011. We found no units in error for 2012.

3. DODD asked us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail By Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no variances.

4. DODD asked 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 for 2011. DODD also requested us to report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 TCM units decreased by more than five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that one SSA was on extended leave in 2011.

The final 2012 TCM units, Other SSA Allowable and SSA Unallowable units increased by more than five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that in 2012 one SSA was added and Home Choice units were recorded as SSA unallowable units, see procedure 1.

5. DODD asked us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure because the County Board stated they did not track general time units in 2011 or 2012.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Income Statement report for the Metzenbaum (2027), DD Donation Fund (2058), DD Residential Services (2063), and MCR Construction (4023) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

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, and if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to 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.

We did not perform this procedure as the Cost Reports reconciled within limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the council of governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the North East Ohio Network (COG) prepared County Board Summary Workbooks.

We found no differences.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$64,568 in 2011 and \$197,677 in 2012;
- IDEA Part B revenues in the amount of \$150,129 in 2011 and \$114,337 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$37,083 in 2011;
- Title XX revenues in the amount of \$61,146 in 2011 and \$89,642 in 2012; and
- Help Me Grow revenues in the amount of \$212,326 in 2011 and \$180,324 in 2012.

PAID CLAIMS TESTING

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services 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) as applicable to the specific service provided:

- 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;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

PAID CLAIMS TESTING

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 applied the service documentation rules in effect at the time of service delivery.

Also for selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation (contracts, invoices, service documentation) and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2011 and/or 2012 in the following service codes: Adult Day Services & Vocational Habilitation "Combo" - 15 minute (AXF/FXF) service; Adult Day Services & Vocational Habilitation "Combo" – Day (AXD/FXD); Non-Medical Transportation-Per Trip - Eligible vehicle (FTB) service; and Targeted Case Management (TCM). We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Ohio Admin. Code § 5160:1-2-01.2(J)(4) also states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death." We found no instances of contracted services for commercial transportation in our sample.

Recoverable Finding- 2011

Finding \$318.24

Service	Units	Review Results	Finding
TCM	49	Units billed in excess of service delivery	\$318.24

Recoverable Finding - 2012

Finding \$2,620.29

Service	Units	Review Results	Finding
AXF	53	Units billed in excess of service delivery	\$90.40
AXD	17	Lack of supporting documentation	\$705.50
FXF	36	Lack of supporting documentation	\$38.33
FXD	29	Lack of supporting documentation	\$771.98
FTB	2	Lack of supporting documentation	\$25.28
TCM	100	Units billed in excess of service delivery and services provided after date of death.	\$988.80
		Total	\$2,620.29

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

- 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.*

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units during 2011 or 2012.

PAID CLAIMS TESTING (Continued)

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), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

We did not perform this test as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25) and were not reimbursed for these services in 2011 and 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the disbursement totals from the County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 County Auditor's Income Statement report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report for the Metzenbaum (2027), DD Donation Fund (2058), DD Residential Services (2063), and MCR Construction (4023) 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 and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed Expenditure reports and other supporting documentation.

We did not perform this procedure as the Cost Reports originally reconciled within allowable limits.

4. DODD asked us to compare the County Board's detailed disbursements 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 Without Payroll or Benefits (Detailed) reports.

We found no differences exceeding \$100 on any worksheet.

5. DODD asked us to compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012). We also reclassified 2011 expenses related to Quality Assessment Registered Nurse reviews after obtaining clarification from the COG regarding the job duties performed by this position.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports for service contracts and other expenses in the following columns and worksheets: column X-General Expense-All Programs on worksheets 2 through 8; column N-Service and Support Administration Costs on worksheet 9; and columns E-Facility Based Services, G-Community Employment, H-Unassigned Adult 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 20 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports that were classified as service contract and other expenses on worksheets 2 through 10. 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 misclassified costs or non-federal reimbursable costs.

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 as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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.

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and were depreciated in their first year in either 2011 or 2012 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 and 2012 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 haphazardly selected two disposed assets from the County Board's 2011 and 2012 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 2011 and 2012 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 Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011) and Appendix B (2012)

PAYROLL TESTING

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 cost reports were within two percent of the County Auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the County Auditor's Expenditure reports for the Metzenbaum (2027) fund.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements 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 State Expenses Payroll Only by SAC/Employee (Summary) reports.

We found differences exceeding \$100 for salary or employee benefit expenses as reported in Appendix A (2011). We found no differences in 2012.

PAYROLL TESTING (Continued)

3. DODD requested us to select employees and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's Payroll and Benefits by Date Span Summary By Post Date reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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.

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 versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports.

We found no variance exceeding one percent.

2. We compared the original MAC Cost by Individual reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences; however and we noted payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix A (2011) and Appendix B (2012).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 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 and 2012.

In 2011, we found two RMTS observed moments for Activity Code 18-General Administration that lacked supporting documentation and one in which the accompanying supporting documentation was vague and did not clearly support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation.

MEDICAID ADMINISTRATIVE CLAIMING (MAC) (Continued)

In 2012, we found three RMTS observed moments for activity code 18-General Administration, one RMTS observed moment for activity code 17-Major and Unusual Incidents and Unusual Incidents Investigations, and one RMTS observed moment for activity code 2-Targeted Case Management Activities in which the accompanying supporting documentation was vague and did not clearly support the response to the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation. We have reported these instances of non-compliance to DODD.

Recommendation:

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

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

This report is intended solely for the use of the 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,



Dave Yost
Auditor of State

August 26, 2015

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Appendix A
Geauga County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
1. Building Services (B) Adult	-	1,298	1,298	To reclassify to 2010 Audited sqft
1. Building Services (C) Child	-	635	635	To reclassify to 2010 Audited sqft
2. Dietary Services (C) Child	-	720	720	To reclassify to 2010 Audited sqft
4. Nursing Services (B) Adult	240	50	290	To reclassify to 2010 Audited sqft
4. Nursing Services (C) Child	280	121	401	To reclassify to 2010 Audited sqft
6. Psychology (B) Adult	-	96	96	To reclassify to Psychology from FBS
7. Occupational Therapy (C) Child	420	419	839	To reclassify to 2010 Audited sqft
8. Physical Therapy (C) Child	420	420	840	To reclassify to 2010 Audited sqft
9. Social Work/Counseling (B) Adult	192	(96)	96	To reclassify to CE
11. Early Intervention (C) Child	3,548	3,574		To reclassify to 2010 Audited sqft
		(192)	6,930	To reclass room SCH138 to NFR (Idle Space)
12. Pre-School (C) Child	6,384	1,492	7,876	To reclassify to 2010 Audited sqft
13. School Age (C) Child	3,016	3,283	6,299	To reclassify to 2010 Audited sqft
14. Facility Based Services (B) Adult	28,131	(5,162)		To reclassify to 2010 Audited sqft
		(96)	22,873	To reclassify to Psychology
16. Supported Emp. - Comm Emp. (B) Adult	-	96	96	To reclassify to CE from Social Work
17. Medicaid Administration (A) MAC	-	549	549	To reclassify to MAC from SSA
18. County Board Operated ICF/MR (D) General	17,508	13,688	31,196	To reclassify to 2010 Audited sqft
19. Community Residential (D) General	48	(48)	-	To reclassify to 2010 Audited sqft
20. Family Support Services (D) General	48	(48)	-	To reclassify to 2010 Audited sqft
21. Service And Support Admin (D) General	2,382	511		To reclassify to 2010 Audited sqft
		(549)	2,344	To reclassify to MAC
22. Program Supervision (B) Adult	150	732	882	To reclassify to 2010 Audited sqft
22. Program Supervision (C) Child	750	522	1,272	To reclassify to 2010 Audited sqft
23. Administration (D) General	2,000	(350)	1,650	To reclassify to 2010 Audited sqft
24. Transportation (D) General	5,375	(1,009)		To reclassify to 2010 Audited sqft
		3,860	8,226	To add 1/3 of the transportation building
25. Non-Reimbursable (C) Child	800	(111)		To reclassify to 2010 Audited sqft
		192		To reclassify room SCH138 to NFR
		196	1,077	To add room SCH127 to NFR
25. Non-Reimbursable (D) General	7,821	(7,821)		To reclassify to 2010 Audited sqft
		7,721	7,721	To add 2/3 of the transportation building
Schedule B-1, Section B				
1. Total Individuals Served By Program (C)	47	(7)	40	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -	2,015	42	2,057	To correct 15 Minute units
Worksheet 1				
2. Land Improvements (L) Community Residential	\$ 3,767	\$ (3,767)	\$ -	To remove depreciation for Capital Assistance Payments noted in PY MFA
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,585	\$ 880	\$ 7,465	To record depreciation for a parking lot noted in Matters for Attention
3. Land Improvements (U) Transportation	\$ 563	\$ (430)	\$ 133	To remove depreciation for a previously disposed asset noted in PY MFA
5. Movable Equipment (U) Transportation	\$ 82,305	\$ (600)	\$ 81,705	To reduce depreciation expense due to gain on sale
8. COG Expenses (I) Medicaid Admin	\$ 21	\$ (21)	\$ -	To match COG report
8. COG Expenses (L) Community Residential	\$ 2,738	\$ (2,450)	\$ 288	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 19	\$ 19	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2	\$ 2	To match COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 489,015	\$ 20,004		To reclassify SSA/Intake Only salary
		\$ 56,457		To reclassify IT Coordinator salary
		\$ 75	\$ 565,551	To reclassify partial salary of Psychologist related to training
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 311,811	\$ 3,091		To reclassify SSA/Intake Only benefits
		\$ 15,214	\$ 330,116	To reclassify IT Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 108,708	\$ (4,339)	\$ 104,369	To reclassify COG Expenses

Appendix A (Page 2)

Geauga County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,740	\$ 1,517	\$ 6,257	To reclassify NFR Expenses for Staff Appreciation/Retirement
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,194	\$ (1,517)	\$ 75,677	To reclassify NFR Expenses for Staff Appreciation/Retirement
5. COG Expense (I) Medicaid Admin	\$ 295	\$ (295)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 37,879	\$ (19,844)	\$ 18,035	To match COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,210	\$ 1,210	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 90,511	\$ 90,511	To match COG report
10. Unallowable Fees (O) Non-Federal	\$ 142,561	\$ (116)	\$ 142,445	To correct auditor fees
Worksheet 2A				
3. Service Contracts (K) Co. Operated ICF/MR	\$ 950	\$ (950)	\$ -	To reclassify Accounting Services for ICF
5. COG Expenses (I) Medicaid Admin	\$ 49	\$ (49)	\$ -	To match COG report
5. COG Expenses (L) Community Residential	\$ 6,277	\$ (6,277)	\$ -	To match COG report
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 163,604	\$ (56,457)	\$ 107,147	To reclassify IT Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 70,700	\$ (15,214)	\$ 55,486	To reclassify IT Coordinator benefits
3. Service Contracts (A) Early Intervention	\$ 9,000	\$ (9,000)	\$ -	To reclassify EI rent to Direct service
Worksheet 5				
1. Salaries (L) Community Residential	\$ 596	\$ 45,568	\$ 46,164	To reclassify Quality Assurance salary
1. Salaries (O) Non-Federal Reimbursable	\$ (13,869)	\$ 13,869	\$ -	To correct a negative salary amount due to MAC
2. Employee Benefits (L) Community Residential	\$ 124	\$ 13,028	\$ 13,152	To reclassify Quality Assurance benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 25,747	\$ (13,869)	\$ 11,878	To correct a negative salary amount due to MAC
3. Service Contracts (A) Early Intervention	\$ 58,382	\$ (27)	\$ 58,355	To reclassify COG Expenses
		9,000	\$ 67,355	To reclassify EI rent to Direct Service
3. Service Contracts (C) School Age	\$ 289,762	\$ (27)	\$ 289,735	To reclassify COG Expenses
3. Service Contracts (K) Co. Board Operated ICF/MR	\$ 29,711	\$ 950	\$ 30,661	To reclassify Accounting Services for ICF
3. Service Contracts (L) Community Residential	\$ 123,968	\$ (1,923)	\$ 122,045	To reclassify COG Expenses
4. Other Expenses (A) Early Intervention	\$ 39,889	\$ (435)	\$ 39,454	To reclassify NFR expenditures for Staff Appreciation Week
4. Other Expenses (B) Pre-School	\$ 4,543	\$ (435)	\$ 4,108	To reclassify NFR expenditures for Staff Appreciation Week
4. Other Expenses (C) School Age	\$ 19,000	\$ (435)	\$ 18,565	To reclassify NFR expenditures for Staff Appreciation Week
		(12,800)	\$ 5,765	To reclassify a donation for a boiler as NFR
4. Other Expenses (D) Unasgn Children Program	\$ 2,257	\$ (238)	\$ 2,019	To reclassify NFR expenditures for Staff Appreciation Week
4. Other Expenses (O) Non-Federal Reimbursable	\$ 298	\$ 435	\$ 733	To reclassify NFR expenditures for Staff Appreciation Week
	\$	\$ 435	\$ 1,168	To reclassify NFR expenditures for Staff Appreciation Week
	\$	\$ 435	\$ 1,603	To reclassify NFR expenditures for Staff Appreciation Week
	\$	\$ 238	\$ 1,841	To reclassify NFR expenditures for Staff Appreciation Week
		12,800	\$ 14,641	To reclassify a donation for a boiler as NFR
5. COG Expenses (L) Community Residential	\$ 209,109	\$ 8,065	\$ 217,174	To match COG report

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Geauga County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 6				
5. COG Expenses (I) Medicaid Admin	\$ 1,628	\$ (1,628)	\$ -	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,628	\$ 1,628	To match COG report
Worksheet 7-B				
3. Service Contracts (L) Community Residential	\$ 4,433	\$ (4,433)	\$ -	To reclassify COG Expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 14,571	\$ 14,571	Per review of COG audit these were QARN costs
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 47,057	\$ 817	\$ 47,874	To reclassify benefits according to the General Ledger
2. Employee Benefits (B) Pre-School	\$ 14,557	\$ (817)	\$ 13,740	To reclassify benefits according to the General Ledger
Worksheet 7-F				
3. Service Contracts (A) Early Intervention	\$ 23,574	\$ (27)	\$ 23,547	To reclassify COG Expenses
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 34,491	\$ (359)	\$ 34,132	To reclassify COG Expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 588,222	\$ (20,004)		To reclassify SSA/Intake Only salary
		\$ (45,568)		To reclassify Quality Assurance salary
		\$ (75)	\$ 522,575	To reclassify psychologist to worksheet 2 for training
2. Employee Benefits (N) Service & Support	\$ 333,744	\$ (3,091)		To reclassify SSA/Intake Only benefits
		\$ (13,028)	\$ 317,625	To reclassify Quality Assurance benefits
5. COG Expenses (N) Service & Support	\$ -	\$ 14,571		To match audited COG data
		\$ (14,571)	\$ -	Per review of COG audit these were QARN costs moved to 7B
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 10,772	\$ (1,091)	\$ 9,681	To reclassify COG Expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ (142,561)	\$ 116	\$ (142,445)	To Reconcile county auditor fees
Plus: Fees Paid To COG, Or Payments	\$ 1,030,000	\$ 4,339		To reconcile fees paid to COG
		\$ 27		To reconcile fees paid to COG
		\$ 27		To reconcile fees paid to COG
		\$ 1,923		To reconcile fees paid to COG
		\$ 4,433		To reconcile fees paid to COG
		\$ 27		To reconcile fees paid to COG
		\$ 359		To reconcile fees paid to COG
		\$ 1,091	\$ 1,042,226	To reconcile fees paid to COG
Less: Capital Costs	\$ (369,240)	\$ (75)		To correct plug number for capital costs
		\$ 600		To reconcile gain on sale of asset
		\$ (880)		To record depreciation for a parking lot noted in Matters for Attention
		\$ 430		To remove depreciation for a previously disposed asset
		\$ 3,767	\$ (365,398)	To remove depreciation for Capital Assistance Payments noted in PY MFA
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 5,931	\$ 5,931	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Geauga County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 135,693	\$ 15,634	\$ 151,327	To Add COG Expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	2,893	(162)		To reclassify SCH136 (IT Office) to Admin from BS
		(567)	2,164	To Reclassify transportation mechanical room
5. Speech/Audiology (C) Child	-	466	466	To reclassify to speech
7. Occupational Therapy (C) Child	-	233	233	To reclassify to OT
8. Physical Therapy (C) Child	-	233	233	To reclassify to PT
9. Social Work/Counseling (B) Adult	240	(36)	204	To reclassify to childrens social work
9. Social Work/Counseling (C) Child	-	36	36	To reclassify to childrens social work
11. Early Intervention (C) Child	7,653	(466)		To reclassify to Speech
		(466)	6,721	To reclassify to OT and PT
16. Supported Emp. -Comm Emp. (B) Adult	96	979	1,075	To add SCH180 room for bridges program to CE
17. Medicaid Administration (A) MAC	821	(103)		To reclassify the MUI Room to NFR
		(393)	325	To reclassify to SSA
21. Service And Support Admin (D) General	2,734	393	3,127	To reclassify to SSA from MAC
23. Administration (D) General	2,945	162	3,107	To reclassify SCH136 (IT Office) to Admin from BS
24. Transportation (D) General	14,506	(7,721)		To reclassify 2/3 of transportation building to NFR
		567	7,352	To Reclassify transportation mechanical room
25. Non-Reimbursable (B) Adult	-	103	103	To reclassify from MAC
25. Non-Reimbursable (C) Child	8,277	196		To reclassify Room SCH127 to NFR for idle space
		192		To reclassify Room SCH138 to NFR for idle space
		207		To reclassify Room SCH124 to NFR for idle space
		207		To reclassify Room SCH125 to NFR for idle space
		713		To reclassify Room SCH004 to NFR for idle space
		689	10,481	To add Room SCH014 to NFR for since it was used by the ESC for storage
25. Non-Reimbursable (D) General	208	7,721		To reclassify 2/3 of transportation building to NFR
		280	8,209	To add Room SCH182 to NFR for a meeting room
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	38	(2)	36	To correct individuals served
10 Total Days of Attendance by Acuity (A) Facility Based Services	15,929	(20)		To adjust for missing documents
		(19)		To adjust for missing documents
		(11)		To adjust for missing documents
		(20)		To adjust for missing documents
		(19)	15,840	To adjust for missing documents
Schedule B-4				
3. Home Choice Units (D) 4th Quarter	-	142		To correctly report Home Choice units
		4		To correctly report Home Choice units
		521	667	To Add Home Choice units left off cost report
5. SSA Unallowable Units (D) 4th Quarter	628	(142)		To correctly report Home Choice units
		(4)	482	To correctly report Home Choice units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 6,585	\$ 880	\$ 7,465	To record depreciation for a parking lot noted in Matters for Attention
3. Land Improvements (U) Transportation	\$ 42,255	\$ (430)	\$ 41,825	To remove depreciation for a previously disposed asset noted in PY MFA
4. Fixtures (X) Gen Expense All Prgm.	\$ 9,165	\$ (231)	\$ 8,934	To reduce depreciation expense due to gain on sale of asset
8. COG Expenses (I) Medicaid Admin	\$ 2	\$ (2)	\$ -	To match COG report
8. COG Expenses (L) Community Residential	\$ 80	\$ (28)	\$ 52	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 13	\$ (13)	\$ -	To match COG report

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Geauga County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2						
1	Salaries (O) Non-Federal Reimbursable	\$ -	\$ 51,600	\$ 51,600		To reclassify PR salary to line 1
1.	Salaries (X) Gen Expense All Prgm.	\$ 399,262	\$ 56,806			To reclassify IT Coordinator salary
			\$ 20,002			To reclassify SSA/Intake Only salary
			\$ 250	\$ 476,320		To reclassify psychologist salary from 9
2.	Employee Benefits (O) Non-Federal Reimbursable	-	\$ 22,376			To reclassify PR benefits to line 1
			\$ 1,355			To reclassify PR benefits to line 1
			\$ 2,500	\$ 26,231		To reclassify PR benefits to line 1
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 171,127	\$ 14,664			To reclassify IT Coordinator benefits
			\$ 2,875			To reclassify SSA/Intake Only benefits
			\$ 39	188,705		To reclassify psychologist to worksheet 2 for training
4.	Other Expenses (O) Non-Federal	\$ 80,497	\$ 1,028			To reclassify NFR food for Employees
			\$ (51,600)			To reclassify PR salary to line 1
			\$ (22,376)			To reclassify PR benefits to line 1
			\$ (1,355)			To reclassify PR benefits to line 1
			\$ (2,500)	\$ 3,694		To reclassify PR benefits to line 1
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 158,720	\$ (1,028)			To reclassify NFR food for Employees
			\$ (5,325)	\$ 152,367		To reclassify COG Fees to Rec to Auditor
5.	COG Expense (I) Medicaid Admin	\$ 70	\$ (70)	\$ -		To match COG report
5.	COG Expenses (L) Community Residential	\$ 2,809	\$ (258)	\$ 2,551		To match COG report
5.	COG Expense (M) Family Support Services	\$ 466	\$ (461)	\$ 5		To match COG report
5.	COG Expense (O) Non-Federal	\$ -	\$ 820	\$ 820		To match COG report
10.	Unallowable Fees (O) Non-Federal	\$ 144,271	\$ 1,334	\$ 145,605		To correct county auditor fees
Worksheet 2A						
5.	COG Expenses (I) Medicaid Admin	\$ 2	\$ (2)	\$ -		To match COG report
5.	COG Expenses (L) Community Residential	\$ 93	\$ (93)	\$ -		To match COG report
5.	COG Expenses (N) Service & Support Admin	\$ 16	\$ (16)	\$ -		To match COG report
Worksheet 3						
1.	Salaries (X) Gen Expense All Prgm.	\$ 275,873	\$ (56,806)	\$ 219,067		To reclassify IT Coordinator salary
2.	Employee Benefits (E) Facility Based Services	\$ 10,735	\$ 415	\$ 11,150		To reclassify uniform costs as a benefit
2.	Employee Benefits (K) Co. Board Operated ICF/MR	\$ 16,769	\$ 638	\$ 17,407		To reclassify uniform costs as a benefit
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 127,301	\$ (14,664)			To reclassify IT Coordinator benefits
			\$ 2,514	\$ 115,151		To reclassify uniform costs as a benefit
4.	Other Expenses (E) Facility Based Services	\$ 146,018	\$ (415)	\$ 145,603		To reclassify uniform costs as a benefit
4.	Other Expenses (K) Co. Board Operated	\$ 121,933	\$ (638)	\$ 121,295		To reclassify uniform costs as a benefit
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 178,537	\$ (2,514)	\$ 176,023		To reclassify uniform costs as a benefit
5.	COG Expenses (I) Medicaid Admin	\$ 4	\$ (4)	\$ -		To match COG report
5.	COG Expenses (L) Community Residential	\$ 174	\$ 10	\$ 184		To match COG report
5.	COG Expenses (N) Service & Support Admin	\$ 29	\$ (29)	\$ -		To match COG report
Worksheet 5						
1.	Salaries (L) Community Residential	\$ 92,802	\$ 45,852	\$ 138,654		To reclassify Quality Assurance salary
1.	Salaries (O) Non-Federal Reimbursable	\$ (11,658)	\$ 11,658	\$ -		To correct a negative salary amount due to MAC
2.	Employee Benefits (L) Community Residential	\$ 52,214	\$ 12,575	\$ 64,789		To reclassify Quality Assurance benefits
2.	Employee Benefits (O) Non-Federal Reimbursable	\$ 22,886	\$ (11,658)	\$ 11,228		To correct a negative salary amount due to MAC
3.	Service Contracts (L) Community Residential	\$ 181,807	\$ (100)	\$ 181,707		To reclassify COG Fees
4.	Other Expenses (K) Co. Board Operated	\$ 337,356	\$ (355)	\$ 337,001		To reclassify Gift Certificates
4.	Other Expenses (O) Non-Federal	\$ 361	\$ 355	\$ 716		To reclassify Gift Certificates
5.	COG Expenses (L) Community Residential	\$ 32,975	\$ 399	\$ 33,374		To match COG report
5.	COG Expenses (M) Family Support Services	\$ -	\$ 79	\$ 79		To match COG report

Appendix B (Page 3)
Geauga County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 6				
5. COG Expenses (I) Medicaid Admin	\$ 820	\$ (820)	\$ -	To match COG report
Worksheet 7-B				
3. Service Contracts (L) Community Residential	\$ 15,981	\$ (15,981)	\$ -	To reclassify COG Fees
5. COG Expenses (L) Community Residential	\$ -	\$ 8,522	\$ 8,522	To match COG report
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 69,387	\$ 752	\$ 70,139	To reclassify uniform costs as a benefit
4. Other Expenses (X) Gen Expense All Prgm.	\$ 220,355	\$ (752)	\$ 219,603	To reclassify uniform costs as a benefit
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 606,495	\$ (20,002)	\$	To reclassify SSA/Intake Only salary
		\$ (45,852)	\$	To reclassify Quality Assurance salary
		\$ (250)	\$ 540,391	To reclassify psychologist salary to 2
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 336,194	\$ (2,875)	\$	To reclassify SSA/Intake Only benefits
		\$ (12,575)	\$	To reclassify Quality Assurance benefits
		\$ (39)	\$ 320,705	To reclassify psychologist benefits to 2
4. Other Expenses (N) Service & Support Admin. Costs	\$ 40,998	\$ (799)	\$ 40,199	To reclassify COG Fees
5. COG Expenses (N) Service & Support Admin. Costs	\$ 5,470	\$ (5,470)	\$ -	To match COG report
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 22,205	\$ 22,205	To reconcile Fees Paid to COG
Less: Capital Costs	\$ (532,752)	\$ 231	\$	To reconcile gain on sale of asset
		(880)	\$	To record depreciation for a parking lot noted in Matters for Attention
		430	(532,971)	To remove depreciation for a previously disposed asset noted in PY MFA
Less: County Auditor/Treasurer Fees	\$ (142,642)	\$ (1,334)	\$ (143,976)	To correct county auditor fees
Less: Other (auditor Fees)	\$ -	\$ (15,634)	\$ (15,634)	To correct COG entries on worksheet A
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 6,400	\$ 6,400	To record ancillary costs
10. Requested Through Calendar Year				



Dave Yost • Auditor of State

GEAUGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GEAUGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 6, 2015**