



Dave Yost • Auditor of State

LUCAS 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 the Lucas County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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 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 2009 square footage totals are the same as the 2010 and 2011 Cost Reports 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 2010 and 2011 square footage totals to final 2009 square footage totals and noted significant changes have occurred, and we performed the procedures below.

2. DODD requested that we 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 and compared the square footage to the County Board's 2010 square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

Statistics – Square Footage (Continued)

3. DODD asked 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*.

We compared square footage for each room on the floor plan of the Larc Lane - Children's building to the County Board's 2010 summary.

We found no variances exceeding 10 percent.

4. DODD requested that we 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*.

The County Board's 2011 summary is the same as the 2010 summary and we performed all of our testing and revisions on the 2010 summary. We compared the County Board's 2010 square footage summary to the square footage reported for each cell in *Schedule B-1*.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

5. We obtained 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 found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found the reported typical hours of service changed in 2010 and 2011 and we obtained the County Board's supporting documentation for typical hours of service.

We reported these omitted statistics in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance (Continued)

3. DODD requested us to 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 2010 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports and Community Employment Detail reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances in Appendix A (2010) and Appendix B (2011).

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*.

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, and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1*, and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's *Schedule B-1* for the 2010 Enclave Statistics and as a result we performed procedure 5 below.

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

We haphazardly selected 15 individual Enclave names from the County Board's attendance sheets for 2010, 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*.

We found no differences.

6. DODD requested that we 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.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's detailed Community Employment Detailed report and determined if the units were calculated in accordance with the Cost Report Guides.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide in 2010. We found no differences in 2011.

Acuity Testing

1. DODD requested that we 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 Day Services Attendance Summary By Consumer, Location, Acuity and Month reports for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010, and 2011.

For 2008, we found the following acuity variances:

- 1,375 Adult Day Service attendance days should be removed from acuity level A;
- 2,471 Adult Day Service attendance days should be removed from acuity level A-1;
- 777 Adult Day Service attendance days should be removed from acuity level B;
- 536 Adult Day Service attendance days should be removed from acuity level C;
- 708 Enclave attendance days should be added to acuity level A;
- 2,761 Enclave attendance days should be added to acuity level A-1;
- 342 Enclave attendance days should be added to acuity level B; and
- 9 Enclave attendance days should be added to acuity level C.

For 2009, we found the following acuity variances:

- 53 Adult Day Service attendance days should be removed from acuity level A;
- 1,703 Adult Day Service attendance days should be added to acuity level A-1;
- 409 Adult Day Service attendance days should be removed from acuity level B; and
- 566 Adult Day Service attendance days should be added to acuity level C.

For 2010, we found the following acuity variances:

- 127 Adult Day Service attendance days should be removed from acuity level A;
- 158 Adult Day Service attendance days should be added to acuity level A-1;
- 99 Adult Day Service attendance days should be added to acuity level B;
- 729 Adult Day Service attendance days should be removed from acuity level C;
- 3,871 Enclave attendance days should be added to acuity level A;
- 86 Enclave attendance days should be added to acuity Level A-1; and
- 753 Enclave attendance days should be added to acuity level B.

For 2011, we found the following acuity variances:

- 12 Adult Day Service attendance days should be added to acuity level A;
- 80 Adult Day Service attendance days should be removed from acuity level B; and
- 3 Enclave attendance days should be added to acuity level A.

Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual for 2008, 2009, 2010, and 2011.

We found the following variances:

- For 2008, we found 155 Adult Day Service attendance days should be reclassified to acuity level A from A-1;
- For 2009, we found 84 Adult Day Service attendance days should be reclassified to acuity level A from A-1;
- For 2010, we found 42 Adult Day Service attendance days should be reclassified to acuity level A from A-1; and
- For 2011, we found 5 Adult Day Service and 5 Enclave attendance days should be reclassified to acuity level A from A-1.

We developed revised Days of Attendance by Acuity supplemental worksheets for 2009, 2010 and 2011, including the variances noted above, and submitted to DODD.

Statistics – Transportation

1. DODD requested that we 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 Services*.

We compared the number of one-way trips from the County Board's Transportation by Route and Summer Options Transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD asked us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 adults and one child invoice for 2010 and 2011 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 Consolidated Expense and detailed Department Financial reports to the amount reported in *Schedule B-3*. We found unreported costs for commercial transportation, and bus tokens/cabs and obtained the service contract between the County Board and the Toledo Area Regional Transit Authority (TARTA). We also obtained TARTA invoices for bus tokens and compared the amounts paid to the amount reimbursed.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

1. DODD requested that we 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 TCM Allowable/Other Allowable Detail reports and No Bill Case Notes Summary of Unallowable units reports with those statistics reported in *Schedule B-4*. We also footed the County Board's detailed SSA reports for accuracy.

We found no differences exceeding two percent.

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 2010 and 2011 from the TCM Allowable/Other Allowable Detail 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).

The units found to be in error did not exceed 10 percent of our sample for 2010. We found no errors in 2011.

3. DODD requested that we report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Summary By Individual and Day report for unallowable units 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).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

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.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2011 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the number of Waiver individuals increased and non-waiver individuals decreased between 2010 and 2011.

5. DODD requested that we 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 indicated a systemic issue.

We did not perform this procedure because the County Board does not track general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Revenue Report and Receipts and Revenue Adjustment Listing report for the General Developmental Disabilities (2180), Residential (2181), and Gift and Donation (2183) funds 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'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 since the total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals in procedure 2 above.

4. DODD asked us to compare revenue entries on Schedule C, Income Report to the Council of Governments (COG) prepared County Board Summary Workbooks for 2010 and 2011.

We did not perform this procedure because the County Board did not participate in a COG in 2010 or 2011.

5. We reviewed the County Board's Cash Receipt 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 \$118,345 in 2010 and \$159,942 in 2011;
- Title XX revenues in the amount of \$399,276 in 2010 and \$458,863 in 2011; and
- Help Me Grow revenues in the amount of \$219,550 in 2010 and \$80,257 in 2011.

We also noted Ohio Rehabilitation Services Commission revenues in the amount of \$1,021,260 in 2010 and \$711,780 in 2011; however, corresponding expenses were passed through the County Board to other entities as reported on the *Reconciliation to County Auditor Worksheets*.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 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;
 - 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.

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). Also, for select service codes, 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 and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found no differences between the usual and customary and reimbursed rates. We noted non-compliance in 2010 and 2011 with service documentation requirements described below.

Recoverable Finding - 2010

Finding \$6,639.68

We noted 270 combined units of Adult Day Support - 15 minute unit (ADF), Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF and FXF) in 2010 from our sample in which each service line had 40 units or greater; however, upon review of the documentation, we found that in each instance, the units billed were in excess of actual service delivery time supported.

We identified a sub-population of 99 paid service lines, which included 5,238 units, in which over 40 units were reimbursed per day. All but five of the services lines had the same date of service. We selected 30 services from this sub-population for review and found that in all 30 services the units billed were double the actual units delivered. In addition, we found that 89 of these units should have been reimbursed at the daily rate instead of the 15 minute unit rate. Based on the 100 percent error in the sample, and in consultation with DODD, we determined an overpayment for all of the services in the sub-population.

Service Code	Units	Review Results	Finding
AXF, ADF, FXF	2,619	Units billed exceeded actual service delivery	\$6,639.68

Paid Claims Testing (Continued)

Recoverable Finding - 2011

Finding \$90.95

We determined the County Board was over reimbursed for Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF) and Supported Employment - Enclave - 15 minute unit (FNF) services.

Service Code	Units	Review Results	Finding
AXF	23	Units billed exceeded actual service delivery	\$46.93
FNF	48	Units billed exceeded actual service delivery	\$44.02
		TOTAL	\$90.95

In addition, we identified one instance in 2010 and eight instances in 2011 where the County Board billed the daily rate for adult day array services and also billed the 15-minute unit rate for the same individual on the same service date. We communicated this to DODD, who subsequently performed a sweep of MBS data for calendar years 2009 through 2013 to identify all occurrences of double-billing by the County Board. DODD invoiced the County Board for all instances of double-billing noted during that time period; therefore, we will not issue recoverable findings in our report.

Recommendation:

The County Board should review current billing practices and develop procedures to ensure services provided are billed correctly. The procedures should ensure that the correct service code and units are billed and supported by the required service documentation. In addition, the County Board should ensure that services are not billed at both a daily rate and a 15-minute unit rate for the same individual on the same service date to remain in compliance with OAC 5123: 2-9-19(I)(6).

2. DODD requested that we 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.

3. DODD asked 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, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Report for the General Developmental Disabilities (2180), Residential (2181), and Gift and Donation (2183) 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'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 expenditure spreadsheet and other supporting documentation such as county tax settlement sheets.

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

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 Consolidated Expense and detailed Department Financial reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. DODD asked us to compare 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 did not perform this procedure because the County Board did not participate in a COG in 2010 or 2011.

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 Consolidated Expense and detailed Department Financial reports for service contracts and other expenses on the following columns and worksheets: column (X) General Expenses-All Programs on worksheets 2 and 3; columns (H) Unassigned Adult Programs and (X) General Expenses-All Programs on worksheet 8; column (N) Service and Support Administration costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Programs 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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

7. We scanned the County Board's Consolidated Expense and detailed Department Financial reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing.

In 2010, we found no unrecorded purchases meeting the capitalization criteria. We reported differences for purchases that were not properly capitalized as reported in Appendix B (2011).

8. We haphazardly selected 60 disbursements from 2010 and 2011 from the County Board's Consolidated Expense and detailed Department Financial 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 reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and 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 between the County Board's capitalization procedures and the guidelines listed above.

2. 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 Schedules.

We found no differences exceeding \$100.

3. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011). In addition, we noted differences in the assignment of assets to specific programs between the final 2009 Depreciation Schedule and the 2011 Depreciation Schedule. We inquired about the variances and the County Board confirmed that the program assignment in the 2011 Depreciation Schedule was correct. As a result, we identified additional revisions to 2010 as reported in Appendix A.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 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.

Property, Depreciation, and Asset Verification Testing (Continued)

5. We haphazardly selected five County Board's fixed assets which met the County Board's capitalization policy and were purchased in either 2010 or 2011 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.

6. We haphazardly selected two disposed assets from 2010 and 2011 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 2010 and 2011 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 no differences.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the General Developmental Disabilities (2180) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 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'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 detailed Payroll Department Financial reports.

We found differences as reported in Appendix A (2010). We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet in 2011.

The County Board retained a summary payroll report that tied to the salaries and benefit entries on worksheet 2 through 10 of the Cost Reports; however, it did not maintain a detailed payroll report that identified which County Board employees were posted to each worksheet and tied to the salaries and benefit entries on the 2010 and 2011 Cost Reports. We requested this detailed payroll report in January 2014 and did not receive these reports until the end of May 2014.

Payroll Testing (Continued)

Recommendation:

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Documentation Requirements* which states in pertinent part, "In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report." 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."

By maintaining the required documentation, the County Board can ensure its Cost Reports are auditable and in compliance with Ohio Revised Code § 5126.131 (C) which states in pertinent part, "...If the department or designated entity requests additional documentation, the regional council or board shall be given sixty days after the request is made to provide the additional documentation. After sixty days, the department or designated entity shall determine whether the cost report is auditable with any additional documentation provided and shall notify the regional council or board of its determination. The determination of the department or designated entity is final."

3. We selected 40 employees and compared the County Board's staffing roster and detailed Payroll Department Financial 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 (2010) and Appendix B (2011).

4. DODD asked us to scan the County Board's detailed payroll disbursements for 2010 and 2011 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 versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC RMTS reports to the County Board's detailed Payroll Department Financial reports.

We found no variance exceeding one percent.

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

We reported differences in Appendix A (2010). We found no differences in 2011.

Medicaid Administrative Claiming (Continued)

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

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 21 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 and 21 RMTS observed moments from the third quarter of 2011 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 Methodology for 2010.

For 2010, we found one RMTS observed moment for Activity Code 1-Direct Care; one RMTS observed moment for Activity Code 5-Facilitating Medical Eligibility Determinations; one RMTS observed moment for Activity Code 12-Program Planning, Development, and Interagency Coordination of Non-Medicaid Services; two RMTS observed moments for Activity Code 17-Major and Unusual Incidents and Unusual Incidents Investigations; and one RMTS observed moment for Activity Code 18-General Administration in which the documentation was a written note by the participant that described the activity, but included no additional accompanying documentation reflecting the date and time of the moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation. We also found one RMTS observed moment for Activity Code 1-Direct Care and one RMTS observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medical Services in which the accompanying supporting documentation was vague and did not clearly support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation.

For 2011, we found one RMTS observed moment classified as Activity Code 12- Program Planning, Development, and Interagency Coordination of Non-Medicaid Services in which the documentation was a written note by the participant that described the activity, but no additional accompanying documentation reflecting the date and time of the moment and the note did not clearly support the response to the sampled moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation. We also found one RMTS observed moment for Activity Code 18-General Administration in which the documentation was a written note by the participant that described the activity, but included no additional accompanying documentation reflecting the date and time of the moment as suggested by the RMTS guide, sections on Examples of Acceptable Documentation and Unacceptable Documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid to calculate findings for recovery, if needed.

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 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

March 18, 2015

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Appendix A
Lucas County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	13,047	(6,252)	6,795	To correctly report square footage
4. Nursing Services (B) Adult	2,059	(411)	1,648	To correctly report square footage
7. Occupational Therapy (B) Adult	2,018	(225)	1,793	To correctly report square footage
14. Facility Based Services (B) Adult	244,571	(136,071)	108,500	To correctly report square footage
16. Supported Emp. -Comm Emp. (B) Adult	2,370	(2,370)	-	To correctly report square footage
22. Program Supervision (B) Adult	27,329	(17,659)	9,670	To correctly report square footage
25. Non-Reimbursable (D) General	1,792	(1,792)	-	To correctly report square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	133	29	162	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	103	30	133	To correct number of individuals served
2. Days Of Attendance (B) Supported Emp. - Enclave	20,916	4,709	25,625	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	-	6.5	6.5	To record typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	6.2	6.2	To record typical hours of service
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 703	\$ 703	To correctly report transportation bus, cab fares
3. School Age (F) Cost of Bus, Tokens, Cabs- Third	\$ 114,973	\$ (114,973)	\$ -	To correctly report transportation bus, cab fares
5. Facility Based Services (G) One Way Trips- Fourth Quarter	44,880	23,087	67,967	To correctly report transports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 181,635	\$ (155,061)	\$ 26,574	To correctly report transportation bus, cab fares
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	3,676	(2,969)	707	To correctly report transports
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	3,497	(3,497)	-	To correctly report transports
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 16,080	\$ (11,546)	\$ 4,534	To correctly report transportation bus, cab fares
Worksheet 1				
5. Movable Equipment (A) Early Intervention	\$ 1,883	\$ (140)	\$ 1,743	To correct depreciation expense
5. Movable Equipment (E) Facility Based Services	\$ 338,753	\$ (18,839)		To move depreciation to proper column on the cost report
		\$ (88,072)	\$ 231,842	To move depreciation to proper column on the cost report
5. Movable Equipment (G) Community Employment	\$ 1,929	\$ (1,929)	\$ -	To move depreciation to proper column on the cost report
5. Movable Equipment (H) Unasn Adult Programs	\$ -	\$ 18,839		To move depreciation to proper column on the cost report
		\$ 1,929	\$ 20,768	To move depreciation to proper column on the cost report
5. Movable Equipment (U) Transportation	\$ 307,726	\$ 5,099	\$ 312,825	To depreciate asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ -	\$ 88,072		To move depreciation to proper column on the cost report
		\$ 4,425	\$ 92,497	To depreciate asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,808,868	\$ 20,145	\$ 1,829,013	To reclassify Karen Ledesma's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 668,598	\$ 9,253	\$ 677,851	To reclassify Karen Ledesma's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 31,427	\$ 13,339	\$ 44,766	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 851,578	\$ (2,022)		To reclassify unallowable taxes
		\$ (13,339)	\$ 836,217	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 180		To reclassify non-federal reimbursable expenses
		\$ 2,521		To reclassify unallowable taxes
		\$ 2,022	\$ 4,723	To reclassify unallowable taxes

Appendix A (page 2)
Lucas County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 362,101	\$ (5,539)	\$ 356,562	To remove fixed asset from the correct column
4. Other Expenses (H) Unasgn Adult Program	\$ 608,466	\$ 37,028	\$ 645,494	To reclassify building expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 421	\$ 421	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 336,845	\$ 23,166		To correct expenditure total
		\$ (421)		To reclassify non-federal reimbursable expenses
		\$ 5,539	\$ 365,129	To remove fixed asset from the correct column
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ 185,063	\$ (118,502)	\$ 66,561	To reclassify the 2nd half of the year's MAC
3. Service Contracts (M) Family Support Services	\$ 1,225,092	\$ 74,678	\$ 1,299,770	To reclassify family support expenses
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 20,205	\$ 20,205	To reclassify MUI expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 50,246	\$ 50,246	To reclassify Non-SSA expenditures
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 112,729	\$ 518,708	\$ 631,437	To reclassify the 2nd half of the year's MAC
1. Salaries (O) Non-Federal Reimbursable	\$ 237,595	\$ 327,571	\$ 565,166	To reclassify the 2nd half of the year's MAC
Worksheet 7B				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 51,731		To reclassify nursing expenses
		\$ 362	\$ 52,093	To reclassify nursing expenses
Worksheet 8				
1. Salaries (H) Unasgn Adult Program	\$ 2,542,711	\$ (20,145)	\$ 2,522,566	To reclassify Karen Ledesma's salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,167,960	\$ (9,253)	\$ 1,158,707	To reclassify Karen Ledesma's benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 713,309	\$ (968)	\$ 712,341	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 968	\$ 968	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 3,985,726	\$ (464,662)		To reclassify the 2nd half of the year's MAC
		\$ 32,993	\$ 3,554,057	To correct cost report total
3. Service Contracts (N) Service & Support Admin. Costs	\$ 93,266	\$ (50,246)		To reclassify Non-SSA expenditures
		\$ (20,205)	\$ 22,815	To reclassify MUI expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 222,949	\$ (7,637)	\$ 215,312	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,637	\$ 7,637	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 9,968,893	\$ (37,052)	\$ 9,931,841	To reclassify the 2nd half of the year's MAC
1. Salaries (H) Unasgn Adult Program	\$ 2,048,242	\$ (226,063)		To reclassify the 2nd half of the year's MAC
		\$ (32,993)	\$ 1,789,186	To correct cost report total
3. Service Contracts (H) Unasgn Adult Program	\$ 516,479	\$ (180)		To reclassify non-federal reimbursable expense
		\$ (74,678)	\$ 441,621	To reclassify family support expenses
4. Other Expenses (E) Facility Based Services	\$ 660,284	\$ (2,647)		To reclassify non-federal reimbursable expenses
		\$ (2,521)		To reclassify unallowable taxes
		\$ (51,731)	\$ 603,385	To reclassify nursing expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 242,093	\$ (17,927)		To reclassify non-federal reimbursable expenses
		\$ (37,028)		To reclassify a building expense
		\$ (362)	\$ 186,776	To reclassify nursing expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,647		To reclassify non-federal reimbursable expenses
		\$ 17,927	\$ 20,574	To reclassify non-federal reimbursable expenses

Appendix A (page 3)
Lucas County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 701,907	\$ (23,166)	\$ 678,741	To correct expenditure total
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 33,917	\$ 33,917	To correct ancillary costs
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

Appendix B
Lucas County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	13,047	(6,252)	6,795	To correctly report square footage
4. Nursing Services (B) Adult	2,059	(411)	1,648	To correctly report square footage
7. Occupational Therapy (B) Adult	2,018	(225)	1,793	To correctly report square footage
14. Facility Based Services (B) Adult	244,571	(136,071)	108,500	To correctly report square footage
16. Supported Emp. -Comm Emp. (B) Adult	2,370	(2,370)	-	To correctly report square footage
19. Community Residential (D) General	1	(1)	-	To correctly report square footage
22. Program Supervision (B) Adult	27,329	(17,659)	9,670	To correctly report square footage
25. Non-Reimbursable (D) General	1,792	(1,792)	-	To correctly report square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	145	(15)	130	To correct the number of individuals served
3. Typical Hours Of Service (A) Facility Based Services	-	6.5	6.5	To record typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	6.2	6.2	To record typical hours of service
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 928	\$ 928	To correctly report transportation bus, cab fares
3. School Age (E) One Way Trips- Third Quarter	-	2,035	2,035	To correctly report the school age transports
3. School Age (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 2,035	\$ (2,035)	\$ -	To correctly report the school age transports
5. Facility Based Services (G) One Way Trips- Fourth Quarter	39,008	31,598	70,606	To correct the total number of Facility Based transports
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 184,590	\$ 191,247	\$ 375,837	To correctly report transportation bus, cab fares
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	2,951	(1,850)	1,101	To correct the total number of Facility Based transports
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	427	(427)	-	To correct the total number of Facility Based transports
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	396	(396)	-	To correct the total number of Facility Based transports
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 36,015	\$ 32,474	\$ 68,489	To correctly report transportation bus, cab fares
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,883	\$ (140)	\$ 1,743	To account for salvage value
5. Movable Equipment (U) Transportation	\$ 310,576	\$ 5,099	\$ 315,675	To depreciate asset
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 84,333	\$ 4,425	\$ 88,758	To depreciate asset
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,751,243	\$ 22,197	\$ 1,773,440	To reclassify Karen Ledesma's salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 679,133	\$ 10,535	\$ 689,668	To reclassify Karen Ledesma's benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 43,048	\$ 9,156	\$ 52,204	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 784,034	\$ (2,161)		To reclassify unallowable taxes
		\$ (11,464)		To reclassify a purchase greater than \$5,000
		\$ (4,705)		To reclassify family support costs
		\$ (9,156)	\$ 756,548	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 41,039	\$ 10,751		To reclassify non-federal reimbursable contingent fees
		\$ 2,161		To reclassify unallowable taxes
		\$ 2,656	\$ 56,607	To reclassify unallowable taxes
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 347,787	\$ 164,150	\$ 511,937	To reclassify building expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 326	\$ 326	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 333,289	\$ (326)	\$ 332,963	To reclassify non-federal reimbursable expenses

Appendix B (page 2)
Lucas County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
3. Service Contracts (M) Family Support Services	\$ 1,066,987	\$ 75,845	\$ 1,142,832	To reclassify family support costs
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 7,560	\$ 7,560	To reclassify MUI expenses
4. Other Expenses (D) Unasgn Children Program	\$ 243,631	\$ (262)	\$ 243,369	To correct expenditure total
4. Other Expenses (M) Family Support Services	\$ -	\$ 4,705		To reclassify family support costs
		\$ 17,619	\$ 22,324	To reclassify family support costs
Worksheet 7B				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 40,378	\$ 40,378	To reclassify nursing expenses
Worksheet 7E				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,255	\$ 2,255	To reclassify occupational therapy expenses
Worksheet 8				
1. Salaries (H) Unasgn Adult Program	\$ 2,374,379	\$ (22,197)	\$ 2,352,182	To reclassify Karen Ledesma's salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,086,139	\$ (10,535)	\$ 1,075,604	To reclassify Karen Ledesma's benefits
4. Other Expenses (H) Unasgn Adult Program	\$ 972,381	\$ (13,811)	\$ 958,570	To reclassify a purchase greater than \$5,000
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 51,761	\$ (17,619)		To reclassify family support costs
		\$ (7,560)		To reclassify MUI expenses
		\$ (1,750)	\$ 24,832	To reclassify non-federal reimbursable expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 223,226	\$ (723)	\$ 222,503	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,750		To reclassify non-federal reimbursable expenses
		\$ 723	\$ 2,473	To reclassify non-federal reimbursable expenses
Worksheet 10				
3. Service Contracts (H) Unasgn Adult Program	\$ 532,783	\$ (10,751)		To reclassify contingent billing fees
		\$ (75,845)	\$ 446,187	To reclassify family support expenses
4. Other Expenses (E) Facility Based Services	\$ 908,744	\$ (603)		To reclassify non-federal reimbursable expenses
		\$ (40,378)		To reclassify nursing expenses
		\$ (2,255)		To reclassify occupational therapy expenses
		\$ (164,150)		To reclassify building expenses
		\$ (2,656)	\$ 698,702	To reclassify unallowable taxes
4. Other Expenses (H) Unasgn Adult Program	\$ 200,402	\$ (212)	\$ 200,190	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 603		To reclassify non-federal reimbursable expenses
		\$ 212	\$ 815	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 536,432	\$ 13,811		To reclassify purchase greater than \$5,000
		\$ 11,464	\$ 561,707	To reclassify purchase greater than \$5,000
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 59,103	\$ 59,103	To correct ancillary costs
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				

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Dave Yost • Auditor of State

LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LUCAS 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
MAY 7, 2015**