



Dave Yost • Auditor of State



**SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

## 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, 13<sup>th</sup> 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 Summit 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 Cost Reports.

### **Statistics – Square Footage**

1. DODD requested 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 and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

In 2012, the County Board reviewed all of its buildings and rooms to develop a more accurate way of reporting square footage. The County Board updated the 2011 Cost Report to reflect this new methodology and stated that it would be best to use this new methodology for the 2010 Cost Report. Based on this information, we performed the procedures below for 2010 and 2011 using only the 2011 square footage summary.

**Statistics – Square Footage (Continued)**

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 2011 square footage summary.

We found no square footage variances for rooms that were measured 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 Barberton building's floor plan to the County Board's 2011 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*.

We compared the County Board's 2011 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* for both 2010 and 2011.

We found variances exceeding 10 percent as reported in Appendix A (2010). We found no variances exceeding 10 percent in 2011.

We also noted that the square footage summary for the Cuyahoga Falls building contained a formula error that reported square footage to the incorrect program.

We reported these variances 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.

While found no inconsistencies between the County Board's methodology and the Cost Report Guides, our testing of Payroll and Medicaid Administrative Claiming (MAC) found that square footage should be allocated on *Schedule B-1* for MAC, Program Supervision, and Community Employment. We obtained the County Board's input on allocation of square footage to these program areas and reported differences in Appendix A (2010) and Appendix B (2011).

## 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. We did obtain and report statistics for the School Age program on *Schedule B-1, Section B* as expenses were reported on *Worksheet 5, Direct Services Worksheet* for the summer camp program. We reported these statistics in Appendix A (2010) and Appendix B (2011).

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 reported differences for Enclave services in Appendix A (2010) and Appendix B (2011).

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 individuals served, attendance and 15 minute unit 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 found no variances or computational errors exceeding two percent.

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 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 then we compared 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 for adult day services changed more than 10 percent from the 2009 *Schedule B-1* to 2010 and as a result we performed procedure 5 below. The number of reported individuals served did not change by more than 10 percent from the 2010 *Schedule B-1* to 2011.

### Statistics – Attendance (Continued)

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 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*.

In 2010, we found no differences exceeding three individuals. We did not perform this procedure for 2011 as the individuals served did not change by more than 10 percent in procedure 4 above.

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 16 units from 2011 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

### 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 attendance by acuity 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 four Facility Based Services days of attendance should be reclassified from acuity level C to level B.

For 2009, we found the following acuity variances:

- 209 Facility Based Services days of attendance should be removed from acuity A;
- 229 Facility Based Services days of attendance should be added to acuity B; and
- 20 Facility Based Services days of attendance should be removed from acuity C.

For 2010, we found 508 Facility Based Services days of attendance should be added to acuity level A; and 218 Facility Based Services days of attendance should be added to acuity level B.

For 2011, we found 229 Facility Based Services days of attendance should be added to acuity level A; and 148 Facility Based Services days of attendance should be added to acuity level B.



### Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance by acuity reports to the Acuity Assessment Instrument or other documentation for each individual.
  - For 2008, we found 88 Enclave attendance days should be reclassified from acuity level C to level A;
  - For 2009, we found 135 Facility Based Services days of attendance should be reclassified from acuity level A-1 to level A;
  - For 2010, we found 147 Facility Based Services days of attendance should be reclassified from acuity level A-1 to level A; and
  - For 2011, we found 74 Facility Based Services days of attendance should be reclassified from acuity level A-1 to level A.

We reported these differences on 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 monthly transportation report with those statistics as reported in *Schedule B-3*. We also footed the County Board's monthly transportation reports for accuracy.

We found no differences or computational errors.

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 nine adults and one child for one month in 2010 and one month in 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 Ledger Report to the amount reported in *Schedule B-3*.

We found differences as reported in Appendix A (2010) and Appendix B (2011). In addition, we noted expenses classified in the wrong program area on *Worksheet 8, Transportation Services* and reported these differences 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 detailed SSA units reports with those statistics reported in *Schedule B-4*. We also footed the County Board's detailed SSA unit reports for accuracy.

Procedures in the Paid Claims Testing section revealed that the County Board's original detailed SSA units reports were incorrect. We obtained revised detailed SSA units reports and compared with those statistics reported in *Schedule B-4*.

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

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

We haphazardly selected a sample of 61 Other SSA Allowable units for 2010 and 60 for 2011 from the detailed SSA unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors for 2010 or 2011.

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

We haphazardly selected two samples of 60 SSA Unallowable units for both 2010 and 2011 from the detailed SSA unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample; however, our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2010) and Appendix B (2011).

4. DODD requested that we 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 2010 and 2011 Other SSA Allowable units decreased by five percent or more from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the County Board began to bill more efficiently during this time. The final 2010 SSA Unallowable units decreased by five percent or more from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the County Board had less intake units. We reported no variances.

### Statistics – Service and Support Administration (Continued)

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 that we 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 it did not track general time units in 2010 or 2011.

### 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 Monthly Revenue & Expenditures Detail Report for the Developmental Disabilities (20801), Community MR/DD Residential Services (20804) and Consolidated Donations (20813) 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 General Ledger Report by Account 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. We compared revenue entries on *Schedule C Income Report* to the North East Ohio Network council of governments (COG) prepared County Board Summary Workbooks.

We found no differences in 2010. We found differences in 2011 as reported in Appendix B.

5. We reviewed the County Board's General Ledger Report by Account 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 \$221,511 in 2010 and \$272,530 in 2011;
- RSC revenue in the amount of \$21,457 in 2010; and
- Title XX revenues in the amount of \$406,280 in 2010 and \$398,342 in 2011.

**Paid Claims Testing (Continued)**

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 services, 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). 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 and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found instances of non-compliance with these documentation requirements for 2010 and 2011 in the following service codes: Adult Day/Vocational Habilitation Combination - Daily unit - (AXD); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF); Targeted Case Management - 15 minute unit (TCM) service; Vocational Habilitation - 15 minute unit (FVF) service; and Supported Employment - Enclave - 15 minute unit (ANF). DODD requested we test an additional 12 claims across TCM and ATT/FTT service codes as a result of potential systematic issues. Subsequent to our testing, the County Board was able to support the Commercial Transportation (ATT and FTT) services. As such we reported no findings for these units.

**Recoverable Finding - 2010**

**Finding \$804.63**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
AXD	1	No documentation to support reimbursement	\$41.50
FVF	62	Units billed exceeded service duration and one instance of billing the wrong procedure code	\$45.13
TCM	96	Units billed exceeded actual service duration	\$718.00
			<b>Total \$804.63</b>

**Paid Claims Testing (Continued)**

**Recoverable Finding - 2011**

**Finding \$1,863.10**

Service Code	Units	Review Results	Finding
FVF	6	Units billed exceeded actual service duration	\$6.39
AXF	32	Billed the incorrect procedure code	\$6.15
ANF	18	No documentation to support reimbursement	\$26.28
AXD	1	Documentation provided did not include date of service	\$47.95
TCM	192	Units billed exceeded actual service duration	\$1,776.33
		Total	<b>\$1,863.10</b>

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 reports 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.

In our initial comparison we found the amounts reimbursed exceeded reported units. We determined the units billed report originally provided by the County Board did not reflect the accurate units, as it excluded units from Quality Assurance and intake. We then obtained revised reports that reflected the correct units which we used in the Statistics – Service and Support Administration section. The comparison of the final units to the MBS report 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* 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 report.

The County Board did not report costs on *Schedule A, for Lines (20) to Line (25)*. We reviewed the MBS Summary by Service Code reports and found the County Board did not receive reimbursement for these services in 2010 and 2011.

**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 Monthly Revenue and Expenditure Detail reports for the Developmental Disabilities (20801), Community MR/DD Residential Services (20804) and Consolidated Donations (20813) 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.

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

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 expense report and other supporting documentation.

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 Budget and Encumbrances reports and annual crosswalk worksheets.

We found no differences.

5. 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 (2010) and Appendix B (2011).

We reclassified expenses related to Quality Assessment Registered Nurse reviews after obtaining clarification from the COG regarding the job duties performed by this position.

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 Ledger Reports for service contracts and other expenses in the following columns and worksheets: Column (X) General Expense-All Programs on worksheets 2 and 3; Columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (X)-General Expense-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 Program 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 reported differences in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

We also reviewed the Memorandum of Understanding between the County Board and Metro Regional Transit Authority and noted the County Board was charged a premium fare of \$5.50 for each trip provided to specific programmatic sites. This premium fare referred to in the memorandum was for supplemental services provided to the County Board. These services include not requiring the County Board to submit an application signed by a doctor and not immediately suspending services for individuals who were late or did not show up for their scheduled ride.

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

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the \$5.50 premium fare was developed or how it related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur. The County Board did not seek reimbursement through the Medicaid program for these trips during 2010 and 2011.

**Recommendation:**

We recommend that DODD provide technical assistance to the County Board to ensure that its costs for contracted services meet all applicable requirements as outlined in the Cost Report Guides and the Provider Reimbursement Manual (CMS Publication 15-1). The technical assistance should provide guidance on how the County Board can meet the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost-conscious buyer pays for a given item or service. In addition, under CMS Publication 15-1, Section 2304, the County Board is required to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost (purchase requisitions, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc.), which pertain to the determination of reasonable cost, capable of being audited." For example the contract could include a detailed budget by expense type to show the service components and corresponding costs for what the County Board is buying.

7. We scanned the County Board's - Ledger 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 Schedule of Fixed Assets.

We found no unrecorded purchases meeting the capitalization criteria; however, we determined that the total purchases did not match the Purchases Greater than \$5,000 reconciling item in either year. We also found one asset in the 2011 depreciation schedule which did not trace to the asset additions report and, per inquiry with the County Board, determined this asset should not have been included on the depreciation schedule. We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011).

8. We haphazardly selected 60 disbursements from 2010 and 2011 from the County Board's Ledger Report 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.

2. We compared the County Board's final 2009 Schedule of Fixed Assets to the County Board's 2010 and 2011 Schedule of Fixed Assets 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).

3. DODD asked us to compare the depreciation costs reported in the County Board's Schedule of Fixed Assets 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 Schedule of Fixed Assets.

We found no differences.

4. We scanned the County Board's Schedule of Fixed Assets 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.

5. DODD asked us to select the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's or 10 percent of items which meet the County Board's capitalization policy and 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 haphazardly selected six of the County Board's fixed assets purchased in either 2010 or 2011 and determined 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 in 2010. We found differences as reported in Appendix B (2011).

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determine 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 2010 (and 2011, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.



### **Property, Depreciation, and Asset Verification Testing (Continued)**

We did not perform this procedure because the County Board stated that it had no disposed capital assets in 2010 or 2011. We scanned the County Board's Revenue Received Reports and did not find any proceeds from the sale or exchange of fixed assets. We did note that there was a trade in of a vehicle as part of the purchase of new buses in 2007 that was not accounted for and we included this trade in value in the calculation of the adjustment in procedure 2 above.

### **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 Developmental Disabilities (20801), Community MR/DD Residential Services (20804) and Consolidated Donations (20813) funds.

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 Monthly Revenue and Expenditures Detail reports for these funds.

The variance was less than two percent.

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

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

3. We selected 40 employees and compared the County Board's organizational chart, Incumbent List by Position reports and job descriptions, as 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.

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

4. DODD asked us to scan the County Board's detailed payroll reports 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 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 MAC RMTS Summary reports to the County Board's payroll records.

We found no variance exceeding one percent.

**Medicaid Administrative Claiming (Continued)**

2. We compared the MAC RMTS Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

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

4. We selected 29 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 33 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 (RMTS) Methodology for 2010 and 2011.

We found no differences.

We did not receive a response from the 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.



**Dave Yost**  
Auditor of State

January 27, 2015

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 3,212		To reclassify adaptive equipment waiver expenses
		\$ 109	\$ 3,321	To reclassify adaptive equipment waiver expenses
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	13,730	(11,638)		To adjust 2010 square footage to match 2011 amounts
		(1,225)	867	To reclassify enclave square footage due to formula error
1. Building Services (C) Child	3,420	(3,420)	-	To adjust 2010 square footage to match 2011 amounts
2. Dietary Services (C) Child	5,909	(5,909)	-	To adjust 2010 square footage to match 2011 amounts
4. Nursing Services (B) Adult	730	648		To adjust 2010 square footage to match 2011 amounts
		(56)		To reclassify enclave square footage due to formula error
		(633)	689	To reclassify facility based square footage due to formula error
4. Nursing Services (C) Child	955	(955)	-	To adjust 2010 square footage to match 2011 amounts
5. Speech/Audiology (B) Adult	281	(147)	134	To adjust 2010 square footage to match 2011 amounts
5. Speech/Audiology (C) Child	1,133	(264)	869	To adjust 2010 square footage to match 2011 amounts
7. Occupational Therapy (B) Adult	36	(36)	-	To adjust 2010 square footage to match 2011 amounts
7. Occupational Therapy (C) Child	834	(834)	-	To adjust 2010 square footage to match 2011 amounts
8. Physical Therapy (B) Adult	36	(36)	-	To adjust 2010 square footage to match 2011 amounts
8. Physical Therapy (C) Child	834	(834)	-	To adjust 2010 square footage to match 2011 amounts
9. Social Work/Counseling (B) Adult	45	(45)	-	To adjust 2010 square footage to match 2011 amounts
11. Early Intervention (C) Child	14,463	4,281		To adjust 2010 square footage to match 2011 amounts
		(87)	18,657	To correct square footage due to payroll testing for Director of Children Services
12. Pre-School (C) Child	9,004	3,861		To adjust 2010 square footage to match 2011 amounts
		(69)	12,796	To correct square footage due to payroll testing for Director of Children Services
14. Facility Based Services (B) Adult	88,724	(20,939)	.	To adjust 2010 square footage to match 2011 amounts
		633	68,418	To reclassify facility based square footage due to formula error
15. Supported Emp. - Enclave (B) Adult	157	760		To adjust 2010 square footage to match 2011 amounts
		(56)		To correct square footage due to payroll testing for G. Peter
		1,225		To reclassify enclave square footage due to formula error
		56	2,142	To reclassify enclave square footage due to formula error
16. Supported Emp. - Comm Emp. (B) Adult	143	276		To adjust 2010 square footage to match 2011 amounts
		56	475	To correct square footage due to payroll testing for G. Peter
17. Medicaid Administration (A) MAC	-	35		To reclassify MAC square footage
		2	37	To reclassify MAC square footage
19. Community Residential (D) General	129	(129)	-	To adjust 2010 square footage to match 2011 amounts

**Appendix A (Page 2)**  
**Summit County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A (Continued)</b>				
21. Service And Support Admin (D) General	5,791	5,092	10,883	To adjust 2010 square footage to match 2011 amounts
22. Program Supervision (B) Adult	3,547	(3,547)		To adjust 2010 square footage to match 2011 amounts
		183		To correct square footage due to payroll testing for Community Employment Director
		245	428	To correct square footage due to payroll testing for Director of Board Services and Support
22. Program Supervision (C) Child	739	(739)		To adjust 2010 square footage to match 2011 amounts
		156	156	To correct square footage due to payroll testing for Director of Children Services
23. Administration (D) General	18,416	(3,773)		To adjust 2010 square footage to match 2011 amounts
		(35)		To reclassify MAC square footage
		(2)		To reclassify MAC square footage
		(183)		To correct square footage due to payroll testing for Community Employment Director
		(245)	14,178	To correct square footage due to payroll testing for Director of Board Services and Support
24. Transportation (D) General	7,385	1,971	9,356	To adjust 2010 square footage to match 2011 amounts
25. Non-Reimbursable (B) Adult	719	(719)	-	To adjust 2010 square footage to match 2011 amounts
25. Non-Reimbursable (C) Child	7,020	(7,020)	-	To adjust 2010 square footage to match 2011 amounts
25. Non-Reimbursable (D) General	23,492	(5,582)	17,910	To adjust 2010 square footage to match 2011 amounts
<b>Schedule B-1, Section B</b>				
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	(1.0)	5.0	To correct typical hours of service
5. Total Individuals Served By Age Group (C) School Age	-	329	329	To add individuals served
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs	\$ 23,837	\$ 67,960		To add costs of bus passes
		\$ 38,326	\$ 130,123	To add costs of bus passes
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	58,111	15,243	73,354	To match units to detailed SSA unit report
2. Other SSA Allowable Units (D) 4th Quarter	5,382	4,170		To match units to detailed SSA unit report
		48	9,600	To reclassify other allowable unit errors
5. SSA Unallowable Units (A) 1st Quarter	820	(550)		To match units to detailed SSA unit report
		(48)	222	To reclassify other allowable unit errors
5. SSA Unallowable Units (B) 2nd Quarter	959	(959)	-	To match units to detailed SSA unit report
5. SSA Unallowable Units (C) 3rd Quarter	699	(699)	-	To match units to detailed SSA unit report
5. SSA Unallowable Units (D) 4th Quarter	625	(625)	-	To match units to detailed SSA unit report
<b>Worksheet 1</b>				
2. Land Improvements (V) Admin	\$ 57,364	\$ 3,150	\$ 60,514	To record depreciation for previously unrecorded assets
3. Buildings/Improve. (D) Unasgn Children	\$ 3,528	\$ 1,665	\$ 5,193	To record depreciation for previously unrecorded assets
3. Buildings/Improve. (E) Facility Based Services	\$ 119,641	\$ 1,764		To record depreciation for previously unrecorded assets
		\$ 182	\$ 121,587	To record depreciation for previously unrecorded assets
3. Buildings/Improve. (V) Admin	\$ 28,788	\$ 225	\$ 29,013	To record depreciation for previously unrecorded assets
5. Movable Equipment (U) Transportation	\$ 461,312	\$ 71,089	\$ 532,401	To record depreciation for previously unrecorded bus depreciation

**Appendix A (Page 3)**  
**Summit County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,076,883	\$ (133,521)	\$ 1,943,362	To reclassify non-federal reimbursable portion of Public Relations department salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 620,702	\$ (41,476)		To reclassify non-federal reimbursable portion of Public Relations department benefits
		\$ 50,250		To reclassify health reimbursement arrangement expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 778,170	\$ (89,277)	\$ 651,567	To reclassify health insurance contributions
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 133,521	\$ 688,893	To reclassify non-federal reimbursable expense
		\$ 41,476		To reclassify non-federal reimbursable portion of Public Relations department salary
		\$ 1,400		To reclassify non-federal reimbursable portion of Public Relations department benefits
		\$ 2,500		To reclassify non-federal reimbursable expenses
		\$ 1,418		To reclassify non-federal reimbursable expenses
		\$ 90,745		To reclassify non-federal reimbursable expenses
		\$ 89,277	\$ 360,337	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 919,023	\$ (50,250)		To reclassify health reimbursement arrangement expenses
		\$ (1,400)		To reclassify non-federal reimbursable expenses
		\$ (2,500)		To reclassify non-federal reimbursable expenses
		\$ (1,418)		To reclassify non-federal reimbursable expenses
		\$ (90,745)		To reclassify non-federal reimbursable expenses
		\$ (12,139)		To reclassify refund on bid deposit
		\$ (22,091)		To reclassify health insurance contributions
		\$ (189,457)	\$ 549,023	To reclassify expenses erroneously identified as capital purchases
10. Unallowable Fees (O) Non-Federal	\$ 1,652,593	\$ 327,578	\$ 1,980,171	To correct auditor/treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (A) Early Intervention	\$ 273,621	\$ (75,206)	\$ 198,415	To reclassify Direct of Children Services salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 75,206	\$ 75,206	To reclassify Direct of Children Services salary
1. Salaries (U) Transportation	\$ 556,367	\$ (52,630)	\$ 503,737	To reclassify Mechanic Supervisor salary
2. Employee Benefits (A) Early Intervention	\$ 87,135	\$ (24,969)	\$ 62,166	To reclassify Direct of Children Services benefits
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 24,969	\$ 24,969	To reclassify Direct of Children Services benefits
2. Employee Benefits (U) Transportation	\$ 223,585	\$ (21,195)	\$ 202,390	To reclassify Mechanic Supervisor benefits
3. Service Contracts (F) Enclave	\$ 194,485	\$ (90,000)	\$ 104,485	To reclassify direct service expense
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 426,789	\$ (103,874)	\$ 322,915	To reclassify facility based expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,973,552	\$ 21,821	\$ 1,995,373	To reclassify expenses erroneously identified as capital purchases
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 109,697	\$ 109,697	To reclassify COG QARN reviews
<b>Worksheet 7-G</b>				
3. Service Contracts (E) Facility Based Services	\$ 12,192	\$ 409	\$ 12,601	To reclassify social work expenses

**Appendix A (Page 4)**

**Summit County Board of Developmental Disabilities  
2010 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 4,000,339	\$ 52,630	\$ 4,052,969	To reclassify Mechanic Supervisor salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,730,952	\$ 21,195	\$ 1,752,147	To reclassify Mechanic Supervisor benefits
3. Service Contracts (C) School Age	\$ 26,412	\$ (26,412)	\$ -	To reclassify transportation expenses with no statistical support
3. Service Contracts (E) Facility Based Services	\$ -	\$ 95,349		To reclassify facility based transportation costs
		\$ 67,960		To reclassify facility based transportation costs
		\$ 38,326	\$ 201,635	To reclassify facility based transportation costs
3. Service Contracts (O) Non-Federal	\$ -	\$ 26,412	\$ 26,412	To reclassify transportation expenses with no statistical support
3. Service Contracts (X) General Expense All Prgm.	\$ 1,392,016	\$ (95,349)		To reclassify facility based transportation costs
		\$ (67,960)		To reclassify facility based transportation costs
		\$ (39,822)	\$	To reclassify facility based expenses
		\$ (38,326)	\$	To reclassify facility based transportation costs
4. Other Expenses (X) General Expense All Prgm.	\$ 466,236	\$ 454,858	\$ 921,094	To reclassify expenses erroneously identified as capital purchases
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 109,697	\$ (109,697)	\$ -	To reclassify COG QARN reviews
<b>Worksheet 10</b>				
1. Salaries (F) Enclave	\$ 513,305	\$ (42,068)	\$ 471,237	To reclassify Microenterprise Advisor salary
1. Salaries (G) Community Employment	\$ 350,823	\$ 42,068	\$ 392,891	To reclassify Microenterprise Advisor salary
2. Employee Benefits (F) Enclave	\$ 196,458	\$ (16,634)	\$ 179,824	To reclassify Microenterprise Advisor benefits
2. Employee Benefits (G) Community Employment	\$ 143,212	\$ 16,634	\$ 159,846	To reclassify Microenterprise Advisor benefits
3. Service Contracts (E) Facility Based Services	\$ 2,526,066	\$ (409)		To reclassify social work expenses
		\$ 103,874		To reclassify facility based expenses
		\$ 39,822	\$ 2,669,353	To reclassify facility based expenses
3. Service Contracts (F) Enclave	\$ 88,251	\$ 90,000	\$ 178,251	To reclassify direct service expense
3. Service Contracts (H) Unasgn Adult Program	\$ 192,093	\$ (104,719)	\$ 87,374	To reclassify payments to COG
4. Other Expenses (E) Facility Based Services	\$ 427,292	\$ (3,212)		To reclassify adaptive equipment waiver expenses
		\$ (109)		To reclassify adaptive equipment waiver expenses
		\$ (18,769)	\$ 405,202	To reclassify expenses erroneously identified as capital purchases
4. Other Expenses (G) Community Employment	\$ 67,315	\$ (783)	\$ 66,532	To reclassify non-Federal reimbursable expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 39,870	\$ (13,866)	\$ 26,004	To reclassify non-Federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 783		To reclassify non-Federal reimbursable expenses
		\$ 13,866	\$ 14,649	To reclassify non-Federal reimbursable expenses

Appendix A (Page 5)  
Summit County Board of Developmental Disabilities  
2010 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Expense:</b>				
Plus: Real Estate Fees	\$ (661,722)	\$ (327,578)	\$ (989,300)	To reconcile off auditor/treasurer fees
Plus: Transfers Out-General	\$ 283,988	\$ 12,139	\$ 296,127	To reclassify refund of bid deposit
Plus: Purchases Greater Than \$5,000	\$ 2,517,828	\$ (268,453)	\$ 2,249,375	To reconcile capital asset purchase over \$5,000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 104,719	\$ 104,719	To reclassify payments to COG
Less: Capital Costs	\$ (1,374,550)	\$ (1,665)		To record depreciation for previously unrecorded assets
		\$ (1,764)		To record depreciation for previously unrecorded assets
		\$ (182)		To record depreciation for previously unrecorded assets
		\$ (225)		To record depreciation for previously unrecorded assets
		\$ (71,089)		To record depreciation for previously unrecorded bus depreciation
		\$ (3,150)	\$ (1,452,625)	To record depreciation for previously unrecorded assets
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 112,698	\$ 112,698	To record ancillary costs
10. Requested Through Calendar Year				

**Appendix B**  
**Summit 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>
<b>Schedule A</b>				
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 2,117	\$ 2,117	To reclassify adaptive equipment waiver expenses
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	2,092	(1,225)	867	To reclassify enclave square footage due to formula error
4. Nursing Services (B) Adult	1,378	(56)		To reclassify enclave square footage due to formula error
		(633)	689	To reclassify facility based square footage due to formula error
11. Early Intervention (C) Child	18,744	(87)	18,657	To correct square footage due to payroll testing for Director of Children Services
12. Pre-School (C) Child	12,865	(69)	12,796	To correct square footage due to payroll testing for Director of Children Services
14. Facility Based Services (B) Adult	67,785	633	68,418	To reclassify facility based square footage due to formula error
15. Supported Emp. -Enclave (B) Adult	917	(56)		To correct square footage due to payroll testing for G. Peter
		1,225		To reclassify enclave square footage due to formula error
		56	2,142	To reclassify enclave square footage due to formula error
16. Supported Emp. -Comm Emp. (B) Adult	419	56	475	To correct square footage due to payroll testing for G. Peter
17. Medicaid Administration (A) MAC	-	35		To reclassify MAC square footage
		2	37	To reclassify MAC square footage
22. Program Supervision (B) Adult	-	183		To correct square footage due to payroll testing for Community Employment Director
		245	428	To correct square footage due to payroll testing for Director of Board Services and Support
22. Program Supervision (C) Child	-	156	156	To correct square footage due to payroll testing for Director of Children Services
23. Administration (D) General	14,643	(35)		To reclassify MAC square footage
		(2)		To reclassify MAC square footage
		(183)		To correct square footage due to payroll testing for Community Employment Director
		(245)	14,178	To correct square footage due to payroll testing for Director of Board Services and Support
<b>Schedule B-1, Section B</b>				
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	(1.0)	5.0	To correct typical hours of service
5. Total Individuals Served By Age Group (C) School Age	-	303	303	To add individuals served
<b>Schedule B-3</b>				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs	\$ 25,955	\$ 78,724		To add costs of bus passes
		\$ 9,226	\$ 113,905	To add costs of bus passes
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	62,559	20,145	82,704	To match units to detailed SSA unit report
2. Other SSA Allowable Units (D) 4th Quarter	5,412	3,666		To match units to detailed SSA unit report
		21	9,099	To reclassify other allowable unit errors
5. SSA Unallowable Units (A) 1st Quarter	750	(21)	729	To reclassify other allowable unit errors
5. SSA Unallowable Units (B) 2nd Quarter	1,166	(1,149)	17	To match units to detailed SSA unit report
5. SSA Unallowable Units (C) 3rd Quarter	772	(772)	-	To match units to detailed SSA unit report
5. SSA Unallowable Units (D) 4th Quarter	773	(773)	-	To match units to detailed SSA unit report



**Appendix B (Page 2)**  
**Summit 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>
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(A) Family Support Services- COG Revenue	\$ -	\$ 298,975	\$ 298,975	To agree to final COG workbook
(B) County Board Subsidy (501) - COG Revenue	\$ 298,975	\$ 1,935,657	\$ 2,234,632	To agree to final COG workbook
(C) Residential Facility- Non Waiver Services- COG Revenue	\$ 2,234,632	\$ (2,234,632)	\$ -	To agree to final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 60,052	\$ 60,052	To agree to final COG workbook
(F) Broadview (Cuyahoga/Lorain)- COG Revenue	\$ 60,052	\$ (60,052)	\$ -	To agree to final COG workbook
(H) Purchase of Service - COG Revenue	\$ -	\$ 20,817	\$ 20,817	To agree to final COG workbook
(I) State-Funded DODD Waiver- COG Revenue	\$ 20,817	\$ (20,817)	\$ -	To agree to final COG workbook
<b>Worksheet 1</b>				
2. Land Improvements (E) Facility Based Services	\$ 12,092	\$ (506)	\$ 11,586	To reclassify erroneous depreciation expense
2. Land Improvements (V) Admin	\$ 51,723	\$ 3,150	\$ 54,873	To record depreciation for previously unrecorded assets
3. Buildings/Improve (D) Unasgn Children	\$ 3,528	\$ 1,665	\$ 5,193	To record depreciation for previously unrecorded assets
3. Buildings/Improve (E) Facility Based Services	\$ 231,928	\$ 1,764	\$ 233,692	To record depreciation for previously unrecorded assets
		\$ 182	\$ 233,874	To record depreciation for previously unrecorded assets
3. Buildings/Improve. (O) Non-Federal Reimbursable	\$ -	\$ 1,143	\$ 1,143	To reclassify depreciation for MUI renovations to non-federal reimbursable
3. Buildings/Improve. (V) Admin	\$ 30,187	\$ (1,143)	\$ 29,044	To reclassify depreciation for MUI renovations to non-federal reimbursable
		\$ 225	\$ 29,269	To record depreciation for previously unrecorded assets
5. Buildings/Improve. (U) Transportation	\$ 518,521	\$ 13,880	\$ 532,401	To record depreciation for previously unrecorded bus depreciation
		\$ 68	\$ 532,469	To recalculate depreciation on asset selected for tested
8. COG Expenses (I) Medicaid Admin	\$ 836	\$ (836)	\$ -	To agree to final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 1	\$ 1	To agree to final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 91	\$ 91	To agree to final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 217	\$ 217	To agree to final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 2,816,650	\$ (149,853)	\$ 2,666,797	To reclassify non-federal reimbursable portion of Public Relations department salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 2,474,382	\$ (46,338)	\$ 2,428,044	To reclassify non-federal reimbursable portion of Public Relations department benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 927,268	\$ (2,848)	\$ 924,420	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 149,853	\$ 149,853	To reclassify non-federal reimbursable portion of Public Relations department salary
		\$ 46,338	\$ 196,191	To reclassify non-federal reimbursable portion of Public Relations department benefits
		\$ 11,875	\$ 208,066	To reclassify non-federal reimbursable expense
		\$ 414	\$ 208,480	To reclassify non-federal reimbursable expense
		\$ 147,122	\$ 355,602	To reclassify non-federal reimbursable expenses
		\$ 2,848	\$ 358,450	To reclassify non-federal reimbursable expenses

**Appendix B (Page 3)**  
**Summit 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>
<b>Worksheet 2 (Continued)</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 688,505	\$ (9,181)		To reclassify refund on bid deposit
		\$ (11,875)		To reclassify non-federal reimbursable expense
		\$ (414)		To reclassify non-federal reimbursable expense
		\$ (147,122)		To reclassify non-federal reimbursable expenses
		\$ (59,626)		To reclassify expenses erroneously identified as capital purchases
		\$ (971)	\$ 459,316	To reclassify adult direct service expense
5. COG Expense (I) Medicaid Admin	\$ 11,778	\$ (11,778)	\$ -	To agree to final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 80	\$ 80	To agree to final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 5,736	\$ 5,736	To agree to final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 827,441	\$ 827,441	To agree to final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 1,776,491	\$ 480,322	\$ 2,256,813	To correct auditor/treasurer fees
<b>Worksheet 2A</b>				
1. Salaries (U) Transportation	\$ 563,057	\$ (53,686)	\$ 509,371	To reclassify Mechanic Supervisor salary
2. Employee Benefits (U) Transportation	\$ 216,506	\$ (20,643)	\$ 195,863	To reclassify Mechanic Supervisor benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 151,834	\$ (145,147)	\$ 6,687	To reclassify pathways expenses
4. Other Expenses (F) Enclave	\$ 18,191	\$ (1,350)	\$ 16,841	To reclassify non-federal reimbursable expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,350	\$ 1,350	To reclassify non-federal reimbursable expense
5. COG Expenses (I) Medicaid Admin	\$ 1,917	\$ (1,917)	\$ -	To agree to final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 691,857	\$ (118,592)	\$ 573,265	To reclassify facility based expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 551	\$ -	To reclassify non-federal reimbursable expenses
		\$ 1,750	\$ 2,301	To reclassify non-federal reimbursable expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,226,657	\$ (1,750)		To reclassify non-federal reimbursable expense
		\$ 686,073		To reclassify expenses erroneously identified as capital purchases
		\$ (551)	\$ 2,910,429	To reclassify non-federal reimbursable expenses
<b>Worksheet 5</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 28,741	\$ (9,538)	\$ 19,203	To reclassify expenses erroneously identified as capital purchases
5. COG Expenses (L) Community Residential	\$ -	\$ 969	\$ 969	To agree to final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,990	\$ 3,990	To agree to final COG workbook
<b>Worksheet 6</b>				
5. COG Expenses (I) Medicaid Admin	\$ 63,867	\$ (63,867)	\$ -	To agree to final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 160,064	\$ 160,064	To agree to final COG workbook
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 69,066	\$ 69,066	To agree to final COG workbook

**Appendix B (Page 4)**  
**Summit 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>
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 3,592,771	\$ 53,686	\$ 3,646,457	To reclassify Mechanic Supervisor salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,683,764	\$ 20,643	\$ 1,704,407	To reclassify Mechanic Supervisor benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 103,820		To reclassify facility based transportation costs
		\$ 78,724	\$ 182,544	To reclassify facility based transportation costs
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,090,519	\$ (52,643)	\$ 1,037,876	To reclassify facility based expenses
<b>Worksheet 10</b>				
1. Salaries (F) Enclave	\$ 498,940	\$ (43,440)	\$ 455,500	To reclassify Microenterprise Advisor salary
1. Salaries (G) Community Employment	\$ 392,356	\$ 43,440	\$ 435,796	To reclassify Microenterprise Advisor salary
2. Employee Benefits (F) Enclave	\$ 209,165	\$ (17,971)	\$ 191,194	To reclassify Microenterprise Advisor benefits
2. Employee Benefits (G) Community Employment	\$ 145,013	\$ 17,971	\$ 162,984	To reclassify Microenterprise Advisor benefits
3. Service Contracts (E) Facility Based Services	\$ 2,566,662	\$ (2,117)		To reclassify adaptive equipment waiver expenses
		\$ (103,820)		To reclassify facility based transportation costs
		\$ (78,724)		To reclassify facility based transportation costs
		\$ 52,643		To reclassify facility based expenses
		\$ 118,592	\$ 2,553,236	To reclassify facility based expenses
3. Service Contracts (G) Community Employment	\$ 7,079	\$ (3,268)		To reclassify non-federal reimbursable expenses
		\$ 145,147	\$ 148,958	To reclassify pathways expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 124,420	\$ (72,277)	\$ 52,143	To reclassify payments to COG
4. Other Expenses (E) Facility Based Services	\$ 386,609	\$ (19,372)		To reclassify non-federal reimbursable expenses
		\$ 971	\$ 368,208	To reclassify adult direct service expense
4. Other Expenses (F) Enclave	\$ 11,416	\$ (528)	\$ 10,888	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19,372		To reclassify non-federal reimbursable expenses
		\$ 528		To reclassify non-federal reimbursable expenses
		\$ 3,268	\$ 23,168	To reclassify non-federal reimbursable expenses
<b>a1 adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 145,147	\$ 145,147	To offset RSC expenses
<b>Reconciliation to County Auditor Expense:</b>				
Plus: Real Estate Fees	\$ (712,461)	\$ (480,322)	\$ (1,192,783)	To reconcile off auditor/treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 835,990	\$ (616,910)	\$ 219,080	To correct capital purchases total
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 72,277	\$ 72,277	To reclassify payments to COG
Plus: Refund of Bid Deposit	\$ -	\$ 9,181	\$ 9,181	To reclassify refund on bid deposit
Less: Capital Costs	\$ (1,500,304)	\$ (1,764)		To record depreciation for previously unrecorded assets
		\$ (68)		To reconcile depreciation on asset selected for tested
		\$ (225)		To record depreciation for previously unrecorded assets
		\$ (182)		To record depreciation for previously unrecorded assets
		\$ (1,665)		To record depreciation for previously unrecorded assets
		\$ (13,880)		To record depreciation for previously unrecorded bus depreciation
		\$ (3,150)		To record depreciation for previously unrecorded assets
		\$ 506	\$ (1,520,732)	

Appendix B (Page 5)  
 Summit 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>	
<b>Medicaid Administration Worksheet</b>							
6- Ancillary Costs (A) Reimbursement	\$	-	\$	117,730	\$	117,730	To record ancillary costs
10. Requested Through Calendar Year							



# Dave Yost • Auditor of State

**SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**SUMMIT 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  
APRIL 14, 2015**