



Dave Yost • Auditor of State

WASHINGTON 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 Washington County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities 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; however, we noted square footage for a pool which should be shared between the preschool, school age, facility based services, and general non-reimbursable.

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent and we performed the procedures below. In addition, while performing our initial scan of the Cost Reports, we found square footage reported for adult dietary services but no individuals served or costs reported. We inquired of the County Board and determined the County Board does not prepare meals for adults and the square footage should be reclassified to facility based services based on usage.

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

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 square footage summary.

We found no variances exceeding 10 percent as a result of applying this procedure.

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

We compared square footage for each room on the floor plan of Ewing School & Administration building for 2011 and WASCO, Inc. building for 2012 to the County Board's summary for 2012.

We found no variances exceeding 10 percent as a result of applying this procedure.

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 square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found no variances exceeding 10 percent.

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies.

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 number of individuals served for *Worksheet 7C, Speech/Audiology* were needed as costs were reported in column (D) Unassigned Children Program and column (X) General Expense-All Program and were not being assigned to column (A) Early Intervention.

The County Board provided support for these omitted statistics as reported in Appendix A (2011). We found no omitted statistics in 2012.

Statistics – Attendance (Continued)

2. DODD asked us to compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

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

We found no differences.

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

We compared the County Board's 2011 Day Services Attendance Summary By Consumer, Location, Acuity and Month, 2012 Attendance by Acuity, 2012 Mobile Work Crew Attendance, Supported Community Employment Statistics 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 differences exceeding two percent in 2011 as reported in Appendix A. We found no differences exceeding two percent in 2012.

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

We compared the County Board's final 2010 number of individuals served to the 2011 final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics*.

We found no variance over 10 percent.

5. DODD asked us to report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the error rate in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 above was less than 10 percent.

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

We traced the number of attendance days for four adult day service individuals and one enclave individual for January to May and August to December 2012 from the County Board's 2012 Attendance by Acuity and Mobile Work Crew Attendance reports monthly attendance reports to *Schedule B-1*.

We found no differences.

Statistics – Attendance (Continued)

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

We found no acuity variances.

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1). DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the documentation requirements.

We haphazardly selected 16 units from 2011 and 16 units from 2012 from the County Board's Supported Community Employment Statistics reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

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

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 2008 and 2009 attendance by acuity, 2010 and 2011 Day Services, MWC and Day Services Jewelry Cafe Only 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.

We found no variances in 2008.

For 2009, we found six Adult Service attendance days should be reclassified from acuity level C to A.

For 2010, we found 70 Enclave attendance days should be added to acuity level A.

For 2011, we found the following acuity variances:

- 452 Adult Day Services attendance days should be added to acuity level A;
- 162 Adult Day Services attendance days should be added to acuity level B; and
- 616 Enclave attendance days should be removed from acuity level A.

Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008 and 2009 attendance by acuity, 2010 and 2011 Day Services, MWC and Day Services Jewelry Cafe Only Attendance Summary By Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual for each respective year.

For 2008, we found 223 Facility Based days of attendance should be reclassified from acuity level B to C.

For 2009, we found eight Facility Based days of attendance should be reclassified from acuity level C to A.

We found no acuity variances for 2010 or 2011.

For 2008, 2009 and 2010, we found seven individuals where the acuity assessment instrument or equivalent document could not be located by the County Board.

We reported the differences from procedures 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

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

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

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

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals during one month in 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adults and one child over a three month period in 2011 and 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

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

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

We found no differences in 2011. We found differences greater than two percent in 2012. We also found differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* in 2011 and 2012.

Statistics – Transportation (Continued)

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

Additionally, we found that per mile transportation services for both 2011 and 2012 were included in the one-way trips reported on *Schedule B-3*. We obtained the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports from the County Board and totaled the number of trips reported on *Schedule B-3* and the cost per mile for these trips.

We reported differences in number of trips and costs in Appendix A (2011) and Appendix B (2012).

We also determined the County Board incorrectly billed per trip instead of per mile transportation in 2012; see Paid Claims Testing, procedure 1.

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 Receivable Billing Reimbursable Detail By Consumer, Service, and Date, Unit Report (Billable), TCM Units and Detailed Units Marked Non Billable reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

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

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

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample in 2011 and we selected an additional sample of 60 Other SSA Allowable units. The additional units found to be in error did not exceed 10 percent of our sample. Our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011). The units found to be in error did not exceed 10 percent of our sample for 2012.

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

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

Statistics – Service and Support Administration (Continued)

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample and we selected an additional sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Detailed Units Marked Non Billable and Receivable Billing Reimbursable Summary By Consumer, Service, and Date reports. The additional units found to be in error exceeded 10 percent of our SSA Unallowable services sample and our review of supporting documentation indicated a systemic issue.

From the population of 2,456 Unallowable SSA units for 2011, we selected our sample of 120 units and found 39 percent of those units were Other SSA Allowable and we projected and then reclassified 958 units as Other SSA Allowable units. We reported the differences in Appendix A (2011).

From the population of 3,998 Unallowable SSA units for 2012, we selected our sample of 120 units and found 75 percent of those units were Other SSA Allowable and we projected and then reclassified 2,999 units as Other SSA Allowable units. We also found units in error for general time activities (see also procedure 5 below) in our Unallowable SSA units sample that did not indicate a systemic issue; however, because total errors found exceeded 10 percent, we reported these differences in Appendix B (2012).

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

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

The final 2011 Other SSA Allowable units decreased by more than five percent from the 2010 *Schedule B-4*. We obtained the County Board's explanation that it was due to an increase in the number of waiver enrollments and training the Service and Support Administrators received on coding services. The final 2012 Other SSA Allowable units increased and the final 2012 Unallowable SSA units decreased by more five percent from the 2011 *Schedule B-4* due to the sample findings for Unallowable SSA units where units were projected and reclassified as Other SSA Allowable units, see procedure 3 above.

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 asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We haphazardly selected a sample of 97 general time units for 2011 and 60 units for 2012 from the Receivable Billing Reimbursable Detail by Consumer, Service, and Date and Non-Billable General Time reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

The units found to be in error exceeded 10 percent of our sample and we selected an additional sample of 132 general time units for 2011 and 60 units for 2012 from the Receivable Billing Reimbursable Detail by Consumer, Service, and Date and Non-Billable General Time reports.

Statistics – Service and Support Administration (Continued)

The additional units found to be in error did not exceed 10 percent of our sample for 2011 and 2012. Our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011) and Appendix B (2012).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

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

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Audit Trail Reports for the Special Revenue (200), Federal (210), and State (215) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2011). We found no differences in 2012.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and, if the Cost Reports do not reconcile within limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Washington County DD Revenue Received January 2011 and 2012 reports and other supporting documentation.

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

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

We compared revenue entries on *Schedule C, Income Report* to the Mid East Ohio Regional Council of Governments (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's Revenue Received 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 \$101,401.38 in 2011 and \$50,969.93 in 2012;
- IDEA Part B revenues in the amount of \$41,129.28 in 2011 and \$41,268.75 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$12,530.33 in 2011 and \$12,140.55 in 2012;
- School Lunch Program revenues in the amount of \$50,544.26 in 2011 and \$53,032.68 in 2012;

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

- Title XX revenues in the amount of \$30,193.00 in 2011 and \$45,492.00 in 2012;
- Other receipts in the amount of \$1,430.24 in 2011 and \$655.93 in 2012;
- Public Utilities reimbursement in the amount of \$70,855 in 2011; and
- Contract Service revenues in the amount of \$146,268.04 for 2011 and \$243,592.88 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue and Athens County Board revenue in the amount of \$306,525 in 2011 and \$242,285 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). We applied the service documentation rules in effect at the time of service delivery. 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 2011 and 2012 for Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF/FXF) and Non-Medical Transportation - Mileage - One person (FTW) in 2012. We also noted TCM service units in 2011 and 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code § 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting".

Paid Claims Testing (Continued)

We also found the County Board was reimbursed for vehicles only eligible for per mile transportation under the Non-Medical Transportation - One Way Trip - Eligible Vehicle (FTB) service code in 2011 and 2012 (see also Statistics - Transportation, procedure 3). We performed no comparison to the usual and customary rate as there were no service codes that had contracted services in our sample.

Recoverable Finding - 2011 Finding \$512.14

Service Code	Units	Review Results	Finding
AXF	40	Units billed as adult day services instead of enclave	\$5.13
TCM	20	Not Medicaid covered service - individual in an ICF or nursing home	\$181.61
FTB	66	Billed per trip service instead of per mile	\$325.40
		Total	\$512.14

Recoverable Finding - 2012 Finding \$849.13

Service Code	Units	Review Results	Finding
FXF	43	Units billed exceeded actual service duration or adult day services were billed instead of enclave	\$16.03
TCM	44	Not Medicaid covered service - individual in an ICF or nursing home	\$433.23
FTW	2	Units billed exceeded actual service duration	\$1.59
FTB	82	Billed per trip transportation service instead of per mile	\$398.28
		Total	\$849.13

Recoverable findings are subject to interest collection pursuant to ORC 5164.60.

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 variances for TCM units. The County Board was not reimbursed for Supported Employment - Community Employment during 2011 or 2012.

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, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

Paid Claims Testing (Continued)

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 was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

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

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Audit Trail Reports for the Special Revenue (200), Federal (210), and State (215) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed disbursement reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since Cost Reports reconciled within acceptable limits.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's Cost Report Detail and Vendor Expenses Detail Reports.

We found differences as reported in Appendix A (2011). We found no differences exceeding \$100 on any worksheet in 2012.

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

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

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.

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

We scanned the County Board's Vendor Expenses Detail Reports and Voucher (Date Written) Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (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 found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

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

We scanned the County Board's Vendor Expenses Detail Reports and Voucher (Date Written) Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in 2011. We reported differences for purchases that were not properly capitalized in Appendix B (2012).

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's Vendor Expenses Detail Reports and Voucher (Date Written) 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 (2011) and Appendix B (2012) for non-federal reimbursable and misclassified costs.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies as a result of applying this procedure.

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

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

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

Property, Depreciation, and Asset Verification Testing (Continued)

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

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

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and 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 2011 and 2012 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We haphazardly selected one disposed asset from the County Board's 2011 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed item based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011) and selected the three remaining disposed assets for testing. We found that prior depreciation schedules did not list these assets as ever being depreciated; therefore, we reported no additional variances.

Recommendation:

We recommend the County Board implement a process to track accumulated depreciation, disposal dates and proceeds received from the disposal or sale of assets in order to report any applicable gains or losses in accordance with the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

Payroll Testing

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

We totaled salaries and benefits from worksheets 2 through 10 and compared the yearly totals to the county auditor's Expense Audit Trail Report for the Special Revenue (200), Federal (210) and State (215) funds.

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 2011 Salary & Wages and 2012 Employee Costs reports and Crosswalk worksheet reports.

We found no differences exceeding \$100.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, payroll totals by job description by date span reports 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 found differences as reported in Appendix A (2011). We found no differences in 2012.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the errors in procedure 3 above did not exceed 10 percent.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2011 Salary & Wages and 2012 Employee Costs reports and Crosswalk worksheet reports.

We found no variance exceeding one percent.

Medicaid Administrative Claiming (MAC) (Continued)

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

We reported differences in Appendix A (2011). We found no differences in 2012.

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 (2011) and Appendix B (2012).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 11 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We found no differences.

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.



Dave Yost
Auditor of State

April 22, 2015

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,200	(1,200)	-	To reclassify adult dietary square footage
12 Pre-School (C) Child	7,437	(649)	6,788	To reclassify pool square footage
13. School Age (C) Child	8,731	(685)	8,046	To reclassify pool square footage
14. Facility Based Services (B) Adult	15,351	1,200		To reclassify adult dietary square footage
		1,118	17,669	To reclassify pool square footage
25. Non-Reimbursable (D) General	-	216	216	To reclassify pool square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	29	(2)	27	To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	16,427	(4)	16,423	To remove units in error
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	1,954	(1,662)	292	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,560	1,633	12,193	To report correct number of one-way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	760	(302)	458	To remove trips that were billed per mile
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, \$ Cabs- Fourth Quarter	-	\$ 1,666		To record per mile costs
		\$ 1,238		To record per mile costs
		\$ 1,700	\$ 4,604	To record bus tickets
Schedule B-4				
1. TCM Units (D) 4th Quarter	7,520	(1,409)	6,111	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	1,774	(1,150)		To correctly report SSA units
		(17)		To reclassify unallowable units
		(1)		To remove general time units
		4	610	To record allowable units
2. Other SSA Allowable Units (D) 4th Quarter	1,944	(1,944)		To correctly report SSA units
		958	958	To reclassify allowable units due to projection
5. SSA Unallowable Units (D) 4th Quarter	63	1,447		To correctly report SSA units
		17		To reclassify unallowable units
		2		To record unallowable units
		(958)	571	To reclassify allowable units due to projection
Worksheet 1				
3. Buildings/Improve. (C) School Age	\$ 658	\$ (658)	\$ -	To treat asset consistent with prior Cost Report
3. Buildings/Improve. (E) Facility Based Services	\$ 3,556	\$ (3,556)	\$ -	To treat asset consistent with prior Cost Report
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ -	\$ 16,121		To add depreciation for omitted prior year assets
		\$ 24,089		To record loss on disposal
		\$ 3,556		To treat asset consistent with prior Cost Report
		\$ 13,657		To treat asset consistent with prior Cost Report
		\$ 2,873		To treat asset consistent with prior Cost Report
		\$ 2,529		To treat asset consistent with prior Cost Report
		\$ 658	\$ 63,483	To treat asset consistent with prior Cost Report

Appendix A (Page 2)
Washington County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
4. Fixtures (A) Early Intervention	\$ 32	\$ (32)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (B) Pre-School	\$ 331	\$ (331)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (C) School Age	\$ 399	\$ (399)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (E) Facility Based Services	\$ 3,162	\$ (633)		To remove depreciation on assets not included in prior year
		\$ (2,529)	\$ -	To treat asset consistent with prior Cost Report
4. Fixtures (M) Family Support Services	\$ 4	\$ (4)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (N) Service & Support Admin	\$ 53	\$ (53)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (V) Admin	\$ 150	\$ (150)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (W) Program Supervision	\$ 5	\$ (5)	\$ -	To match depreciation to depreciation schedule
4. Fixtures (X) Gen Expense All Prgm.	\$ 540	\$ 974		To match depreciation to depreciation schedule
		\$ (891)		To remove depreciation on assets not included in prior year
		\$ 12	\$ 635	To match depreciation to depreciation schedule
5. Movable Equipment (A) Early Intervention	\$ 23	\$ (23)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (B) Pre-School	\$ 236	\$ (236)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (C) School Age	\$ 284	\$ (284)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 2,873	\$ (2,873)	\$ -	To treat asset consistent with prior Cost Report
5. Movable Equipment (M) Family Support Services	\$ 2	\$ (2)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (N) Service & Support Admin	\$ 38	\$ (38)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (U) Transportation	\$ 27,070	\$ (13,413)		To remove depreciation on assets not included in prior year
		\$ (13,657)	\$ -	To treat asset consistent with prior Cost Report
5. Movable Equipment (V) Admin	\$ 107	\$ (107)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (W) Program Supervision	\$ 4	\$ (4)	\$ -	To match depreciation to depreciation schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 4,491	\$ 694		To match depreciation to depreciation schedule
		\$ (3,303)		To remove depreciation on assets not included in prior year
		\$ (12)	\$ 1,870	To match depreciation to depreciation schedule
8. COG Expenses (L) Community Residential	\$ 3	\$ (2)	\$ 1	To match COG report
8. COG Expenses (O) Non-Federal Reimbursable	\$ 129	\$ (97)	\$ 32	To match COG report
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 45,985	\$ (10,516)		To reclassify contingent billing fees
		\$ 120		To reclassify board member meal
		\$ (31,773)		To reclassify fees paid to the COG
		\$ 131	\$ 3,947	To reclassify board meeting meals
4. Other Expenses (X) Gen Expense All Prgm.	\$ 27,393	\$ 395	\$ 27,788	To reclassify administrative expense
5. COG Expenses (L) Community Residential	\$ 34	\$ (5)	\$ 29	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,509	\$ (249)	\$ 1,260	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 149,408	\$ 3,614		To match detailed expense report
		\$ 10,516		To reclassify contingent billing fees
		\$ 9,825	\$ 173,363	To reclassifying MAC fees

Appendix A (Page 3)
Washington County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 5,964	\$ (1,776)	\$ 4,188	To reclassify VRP3 expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ 35	\$ (8)	\$ 27	To match COG report
Worksheet 4				
3. Service Contracts (D) Unasgn Children Program	\$ 35,983	\$ 9,435	\$ 45,418	To reclassify student meals
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 192,548	\$ 9,762	\$ 202,310	To reclassify the Director of EI and Therapies salary
2. Employee Benefits (A) Early Intervention	\$ 57,511	\$ 4,064	\$ 61,575	To reclassify the Director of EI and Therapies benefits
3. Service Contracts (C) School Age	\$ 62,176	\$ (131)	\$ 62,045	To reclassify board meeting meals
3. Service Contracts (D) Unasgn Children Program	\$ 43,294	\$ (9,435)	\$ 33,859	To reclassify student meals
4. Other Expenses (B) Pre-School	\$ 5,776	\$ (303)	\$ 5,473	To reclassify fundraising expenses
4. Other Expenses (C) School Age	\$ 13,567	\$ (303)	\$ 13,264	To reclassify fundraising expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 303	\$ 303	To reclassify fundraising expenses
			606	To reclassify fundraising expenses
Worksheet 6				
1. Salaries (O) Non-Federal Reimbursable	\$ 142,486	\$ (9,825)	\$ 132,661	To reclassifying MAC fees
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ -	\$ 39,049	\$ 39,049	To reclassify the Director of EI and Therapies salary
1. Salaries (D) Unasgn Children Program	\$ 78,097	\$ (39,049)		To reclassify the Director of EI and Therapies salary
		\$ (9,762)		To reclassify the Director of EI and Therapies salary
		\$ (9,762)		To reclassify the Director of EI and Therapies salary
		\$ (9,762)	\$ 9,762	To reclassify the Director of EI and Therapies salary
2. Employee Benefits (A) Early Intervention	\$ -	\$ 16,257	\$ 16,257	To reclassify the Director of EI and Therapies benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 32,514	\$ (16,257)		To reclassify the Director of EI and Therapies benefits
		\$ (4,064)		To reclassify the Director of EI and Therapies benefits
		\$ (4,064)		To reclassify the Director of EI and Therapies benefits
		\$ (4,064)	\$ 4,065	To reclassify the Director of EI and Therapies benefits
13. No. of Individual Served (A) Early Intervention	-	102	102	To record individuals served
Worksheet 7-E				
1. Salaries (D) Unasgn Children Program	\$ 40,467	\$ 9,762	\$ 50,229	To reclassify the Director of EI and Therapies salary
2. Employee Benefits (D) Unasgn Children Program	\$ 6,799	\$ 4,064	\$ 10,863	To reclassify the Director of EI and Therapies benefits
Worksheet 7-F				
1. Salaries (D) Unasgn Children Program	\$ 79,029	\$ 9,762	\$ 88,791	To reclassify the Director of EI and Therapies salary
2. Employee Benefits (D) Unasgn Children Program	\$ 17,576	\$ 4,064	\$ 21,640	To reclassify the Director of EI and Therapies benefits

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8				
3. Service Contracts (C) School Age	\$ -	\$ 200	\$ 200	To reclassify bus tickets
3. Service Contracts (E) Facility Based Services	\$ 43,940	\$ 200	\$ 54,054	To reclassify bus tickets
		\$ 9,914		To reclassify transportation expenses
3. Service Contracts (F) Enclave	\$ 5,779	\$ 1,700		To reclassify transportation expenses
		\$ 1,238	\$ 8,717	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 92,376	\$ (200)		To reclassify bus tickets
		\$ (200)	\$ 91,976	To reclassify bus tickets
Worksheet 9				
3. Service Contracts (N) Service & Support Admin. Costs	\$ 20,498	\$ (120)	\$ 20,378	To reclassify board member meal
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,212	\$ (395)	\$ 13,817	To reclassify administrative expense
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 464,003	\$ (9,914)	\$ 454,089	To reclassify transportation expenses
3. Service Contracts (F) Enclave	\$ 1,250	\$ (1,238)	\$ 12	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ 297,054	\$ (1,700)		To reclassify transportation expenses
		\$ 1,776	\$ 297,130	To reclassify VRP3 expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 276,674	\$ 276,674	To record VRP3 expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 64,011	\$ 31,773	\$ 95,784	To reconcile fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 489,237	\$ (18,680)	\$ 470,557	To match detailed expense report
Plus: Match Paid To ODMRDD For TCM	\$ 114,382	\$ 15,066	\$ 129,448	To match detailed expense report
Less: Capital Costs	\$ (44,349)	\$ 3,303		To reconcile off depreciation expenses
		\$ (24,089)		To record loss on disposal
		\$ 13,413		To reconcile off depreciation expenses
		\$ 891		To reconcile off depreciation expenses
		\$ 633		To reconcile off depreciation expenses
		\$ (16,121)	\$ (66,319)	To reconcile off depreciation expenses
Revenue:				
Total from 12/31 County Auditor's Report	\$ 8,555,743	\$ 30	\$ 8,555,773	To correct County Auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 11,277	\$ 11,277	To record ancillary costs
10. Through Calendar Year				

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
2. Dietary Services (B) Adult	1,200	(1,200)	-	To reclassify adult dietary square footage
12 Pre-School (C) Child	7,115	(649)	6,466	To reclassify pool square footage
13. School Age (C) Child	9,257	(685)	8,572	To reclassify pool square footage
14. Facility Based Services (B) Adult	15,351	1,118		To reclassify pool square footage
		1,200	17,669	To reclassify adult dietary square footage
25. Non-Reimbursable (D) General	-	216	216	To reclassify pool square footage
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. -Community Employment	17,208	(12)	17,196	To remove units in error
Schedule B-3				
3. School Age (G) One Way Trips- Fourth Quarter	2,001	(359)	1,642	To report correct number of one-way trips
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 464	\$ (164)	\$ 300	To correct cost of bus passes
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 342	\$ (342)	-	To correct cost of bus passes
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	822	(162)	\$ 660	To remove trips that were billed per mile
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,728	\$ 1,728	To record per mile costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,847	(1,133)	5,714	To correctly report SSA units
2. Other SSA Allowable Units (A) 1st Quarter	3,020	(1,886)	1,134	To correctly report SSA units
2. Other SSA Allowable Units (B) 2nd Quarter	3,387	(3,387)	-	To correctly report SSA units
2. Other SSA Allowable Units (C) 3rd Quarter	2,473	(2,473)	-	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	1,795	(1,795)		To correctly report SSA units
		13		To record allowable units
		2,999	3,012	To reclassify allowable units due to projection
5. SSA Unallowable Units (D) 4th Quarter	89	3,580		To correctly report SSA units
		5		To record unallowable units
		(3)		To remove general time units
		(2,999)	672	To reclassify allowable units due to projection
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 42,161	\$ (6,521)		To remove depreciation on assets not included in prior year
		\$ 3,098		To add depreciation erroneously excluded
		\$ (1,691)		To remove depreciation on fully depreciated assets
		\$ 12,784	\$ 49,831	To match depreciation to depreciation schedule
8. COG Expenses (O) Non-Federal Reimbursable	\$ 78	\$ 15	\$ 93	To match COG report
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 138,740	\$ (2,000)	\$ 136,740	To reclassify capital asset acquisition
4. Other Expenses (O) Non-Federal Reimbursable	\$ 6,364	\$ (4,362)	\$ 2,002	To reclassify MAC fees
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,745	\$ 1,118	\$ 2,863	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 164,465	\$ 4,362	\$ 168,827	To reclassify MAC fees

Appendix B (Page 2)
Washington County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 8,583	\$ 8,583	To reclassify building expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 67,284	\$ (16,078)	\$ 51,206	To reclassify capital asset acquisitions
5. COG Expenses (O) Non-Federal Reimbursable	\$ 48	\$ 27	\$ 75	To match COG report
Worksheet 5				
3. Service Contracts (C) School Age	\$ 47,355	\$ (700)	\$ 46,655	To reclassify bus tickets
4. Other Expenses (A) Early Intervention	\$ 17,872	\$ (2,027)	\$ 15,845	To reclassify physical therapy expenses
4. Other Expenses (B) Pre-School	\$ 10,270	\$ (79)		To reclassify nursing expenses
		\$ 2,500		To reclassify summer camp expense
		\$ (192)	\$ 12,499	To reclassify physical therapy expenses
4. Other Expenses (C) School Age	\$ 19,097	\$ (79)		To reclassify nursing expenses
		\$ 2,500		To reclassify summer camp expense
		\$ (192)	\$ 21,326	To reclassify physical therapy expenses
4. Other Expenses (M) Family Support Services	\$ 11,460	\$ (2,500)		To reclassify summer camp expense
		\$ (2,500)	\$ 6,460	To reclassify summer camp expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 7,221	\$ 10,359	\$ 17,580	To match COG report
Worksheet 7-B				
4. Other Expenses (B) Pre-School	\$ 394	\$ 79	\$ 473	To reclassify nursing expenses
4. Other Expenses (C) School Age	\$ 295	\$ 79	\$ 374	To reclassify nursing expenses
Worksheet 7-F				
4. Other Expenses (A) Early Intervention	\$ 28	\$ 2,027	\$ 2,055	To reclassify physical therapy expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 192	\$ 192	To reclassify physical therapy expenses
4. Other Expenses (C) School Age	\$ -	\$ 192	\$ 192	To reclassify physical therapy expenses
Worksheet 8				
3. Service Contracts (C) School Age	\$ -	\$ 700	\$ 700	To reclassify bus tickets
3. Service Contracts (E) Facility Based Services	\$ 79,260	\$ 700	\$ 79,960	To reclassify bus tickets
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 19,461	\$ (64)	\$ 19,397	To reclassify general governmental expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 64	\$ 64	To reclassify general governmental expense
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 539,553	\$ (160)		To reclassify general governmental expense
		\$ (700)	\$ 538,693	To reclassify bus tickets
4. Other Expenses (E) Facility Based Services	\$ 19,595	\$ (8,583)	\$ 11,012	To reclassify building expenses
4. Other Expenses (G) Community Employment	\$ 417,591	\$ (227,250)	\$ 190,341	To reclassify transfers out
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,533	\$ 160	\$ 7,693	To reclassify general governmental expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 246,940	\$ 246,940	To record VRP3 expenses

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ 53,000	\$ 227,250	\$ 280,250	To reclassify transfers out
Plus: Purchases Greater Than \$5,000	\$ 186,130	\$ 2,000		To reclassify capital asset acquisition
		\$ 16,078	\$ 204,208	To reclassify capital asset acquisitions
Less: Capital Costs	\$ (42,161)	\$ 6,521		To reconcile off depreciation expenses
		\$ (3,098)		To reconcile off depreciation expenses
		\$ 1,691		To reconcile off depreciation expenses
		\$ (12,784)	\$ (49,831)	To reconcile off depreciation expenses
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 14,227	\$ 14,227	To record ancillary costs
10. Through Calendar Year				

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Dave Yost • Auditor of State

WASHINGTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WASHINGTON 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 12, 2015**