



Dave Yost • Auditor of State



VINTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

<b>Title</b>	<b>Page</b>
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings – 2012.....	5
Recommendation: Monitoring of Services Billed to Medicaid.....	5
Appendix A: Income and Expenditure Report Adjustments – 2012.....	11
Appendix B: Income and Expenditure Report Adjustments – 2013.....	13

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<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 Vinton County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs for Medicaid Administrative Claiming (MAC) services with no corresponding square footage. We inquired of the County Board and were provided the square footage used for MAC as reported in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

2. We compared the square footage for each room on the floor plan of the Vinton County Board of DD to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure square footage was allocated in accordance with the Cost Report Guides and identified variances greater than 10 percent.

We found no variances exceeding 10 percent.

**Statistics – Square Footage (Continued)**

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

**Statistics – Attendance**

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We found no variances.

3. We traced the number of total attendance days for four Adult Day Service and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional five individuals in 2012 and five individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in acuity or attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation or Acuity Assessment Instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no differences in 2012. We reported differences in Appendix B (2013); however, we found no overpayment.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and meet the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure as the County Board did not provide Community Employment services.

### **Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on rows 4 and 8 of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for five adults for April 2012 and October 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances in 2012. We found no variances exceeding 10 percent in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

### **Statistics – Service and Support Administration (SSA)**

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date and Case Notes Detail by Consumer, Date and Time reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences in 2012. We reported differences in Appendix B (2013). We also determined that Home Choice units were properly reported on *Schedule B-4*; however, in 2012, these units were reimbursed as TCM services and we reported recoverable findings, see Paid Claims Testing section.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We reported variances exceeding 10 percent in Appendix A (2012). We found no variances in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

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

4. We determined 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.

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.

We haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Receivable Billing Reimbursable Detail by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent in 2012. We found no variances in 2013.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Receipt Reports for the MRF (B50), F-MAP (B51), DD Capital Improvements (B55) and Residential (T23) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013.

We found no differences.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$5,668 in 2012 and \$17,382 in 2013, and Title XX revenues in the amount of \$ 2,986 in 2012 and \$4,342 in 2013.

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.



**Paid Claims Testing (Continued)**

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of non-compliance in our sample; however, we noted as part of the Statistics – Service and Support Administration testing that the County Board was over reimbursed for eight units of TCM service in which the units were Home Choice transition coordination services, see Recoverable Findings below. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

We found no instances of contracted services for commercial transportation; however, we found one service in our sample in which the provider was Vinton Industries. We determined that the County Board contracted with Vinton Industries for Adult Day services.

**Recoverable Finding – 2012**

**Finding \$78.91**

Service Code	Units	Review Results	Finding
TCM	8	Home Choice units billed as TCM	\$78.91

**Recommendation:**

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are not over reimbursed when already covered by another funding source or another claim already submitted for reimbursement. The County Board should also determine if additional Home Choice overpayments exist and contact DODD to remit payment as needed.

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

### Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Budget Reports for the MRF (B50), F-MAP (B51), DD Capital Improvements (B55) and Residential (T23) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detailed Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no variances.

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We reported differences in Appendix A (2012). We found no differences in 2013.

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified costs in Appendix A (2012). We found no misclassified or non-federal reimbursable costs in 2013.

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found startup costs were paid by the COG on behalf of the County Board to Vinton Industries a non-profit private provider in 2012. We offset the expenses without corresponding statistics on *Schedule a 1, Adult Program* as reported in Appendix A (2012) as they did not provide any benefit to the County Board's programs. We also found the COG County Board Summary Workbook allocated provider compliance salaries to *Worksheet 9* and we reclassified these costs to *Worksheet 5, Direct Services* as reported in Appendix B (2013).

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Assets reports.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for January 2012 and December 2013 showing that it reconciled its income and expenditures with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the depreciation costs reported in the County Board's Fixed Assets to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$250.

We found no differences.

2. We compared the County Board's final 2011 Fixed Assets report and prior year depreciation adjustments to the County Board's 2012 and 2013 Fixed Assets reports 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 to identify any cell variances greater than \$250.

We found no differences.

3. DODD asked that we determine the County Board's capitalization threshold and haphazardly select the lesser of 10 or 10 percent of the County Board's fixed assets that meet the capitalization threshold and are being depreciated in their first year in either 2012 or 2013 and determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. DODD also asked that we re-compute the first year's depreciation for the assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identify any variances.

We did not perform this procedure as the County Board had no fixed assets that met the capitalization threshold and were being depreciated in their first year in 2012 or 2013.

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 asked that we also recalculate depreciation and any gain or loss for the disposed items tested, 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 did not perform this procedure as the County Board stated that no capital assets were disposed. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Budget Reports for the MRF (B50), F-MAP (B51), DD Capital Improvements (B55) and Residential (T23) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

We found variances greater than two percent in 2012 and 2013. We determined the variances were due to the County Board including shared services employee payroll costs for the superintendent, chief fiscal officer and SSA director as service contracts rather than salaries on the Cost Report. We reclassified these costs as reported in Appendix A (2012) and Appendix B (2013) and, with these adjustments, the variances were less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances.

### **Payroll Testing (Continued)**

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of four selected, we compared the County Board's organizational chart, State Expenses Detailed Reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences.

4. DODD asked that we scan the County Board's State Expenses Detailed Reports for 2012 and 2013 and compare the 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.

We did not perform this procedure as there were no errors in procedure 3.

### **Medicaid Administrative Claiming**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the RMTS payroll reports provided by the County Board and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found County Board salary and benefits exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences in 2012. We reported variances in Appendix B (2013).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected eight observed moments in 2012 and nine observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for activity code 3-Medicaid Outreach; two observed moments for activity code 7-Referral, Coordination and Monitoring of Medicaid Services; and one observed moment for activity code 11-Program Planning, Development and Interagency Coordination of Medicaid Services in 2012 that lacked supporting documentation. We found no differences in 2013.

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

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.

Vinton County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

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

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

**Dave Yost**  
Auditor of State

June 30, 2016

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**Appendix A**  
**Vinton 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>
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	-	11	11	To reclassify MAC square footage
23. Administration (D) General	634	(11)	623	To reclassify MAC square footage
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (D) 4th Quarter	50	(9)	41	To remove general time units
<b>Worksheet 1</b>				
8. COG Expenses (E) Facility Based Services	\$ 231	\$ 8	\$ 239	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ 8	\$ (8)	-	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 7,200	\$ 8,974	\$ 16,174	To reclassify shared services payroll for Superintendent and Chief Fiscal Officer
3. Service Contracts (X) Gen Expense All Prgm.	\$ 38,615	\$ (8,974)	\$ 29,641	To reclassify shared services payroll for Superintendent and Chief Fiscal Officer
4. Other Expenses (X) Gen Expense All Prgm.	\$ 30,218	\$ (105)	\$ 30,113	To reclassify expenses paid to the COG
5. COG Expense (E) Facility Based Services	\$ 7,985	\$ 286	\$ 8,271	To match final COG workbook
5. COG Expense (F) Enclave	\$ 286	\$ (286)	-	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ -	\$ 5,311	\$ 5,311	To reclassify shared services SSA Director payroll
3. Service Contracts (N) Service & Support Admin	\$ 5,311	\$ (5,311)	-	To reclassify shared services SSA Director payroll
<b>Worksheet 10</b>				
5. COG Expenses (E) Facility Based Services	\$ 96,542	\$ 3,458	\$ 100,000	To match final COG workbook
5. COG Expenses (F) Enclave	\$ 3,458	\$ (3,458)	-	To match final COG workbook
<b>a1 Adult</b>				
8. Facility Based Services (B) Less Revenue	\$ 36,000	\$ 100,000	-	To record provider start up costs paid by COG
		\$ (36,000)	\$ 100,000	To remove provider reimbursements
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 21,096	\$ 105	\$ 21,201	To reconcile expenses paid to the COG

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**Appendix B**  
**Vinton County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
17. Medicaid Administration (A) MAC	-	9	9	To reclassify MAC square footage
23. Administration (D) General	480	(9)	471	To reclassify MAC square footage
<b>Schedule B-1, Section B</b>				
12. B (A) Facility Based Services	306	(60)	246	To reclassify days of attendance
13. C (A) Facility Based Services	677	60	737	To reclassify days of attendance
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,963	(267)	1,696	To match SSA report
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 24,553	\$ 2,585	\$ 27,138	To reclassify shared services payroll for Superintendent and Chief Fiscal Officer
3. Service Contracts (X) Gen Expense All Prgm.	\$ 7,070	\$ (2,585)	\$ 4,485	To reclassify shared services payroll for Superintendent and Chief Fiscal Officer
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ -	\$ 517	\$ 517	To reclassify shared services SSA Director payroll
3. Service Contracts (N) Service & Support Admin	\$ 517	\$ (517)	-	To reclassify shared services SSA Director payroll
<b>Worksheet 5</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 1,667	\$ 1,667	To reclassify provider compliance costs
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ -	\$ 48,361	\$ 48,361	To reclassify MAC payroll
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 12,311	\$ 12,311	To reclassify MAC payroll
3. Service Contracts (I) Medicaid Admin	\$ 48,361	\$ (48,361)	-	To reclassify MAC payroll
3. Service Contracts (O) Non-Federal Reimbursable	\$ 12,311	\$ (12,311)	-	To reclassify MAC payroll
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 1,667	\$ (1,667)	-	To reclassify provider compliance costs

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# Dave Yost • Auditor of State

VINTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VINTON COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 30, 2016