



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

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

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Washington County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to assist DODD 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 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 found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 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 WASCO Inc. building in 2013 and the Ewing School building in 2014 to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We found no variances.

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 in 2013. We reported variances in Appendix B (2014).

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 reported variances in Appendix A (2013) and Appendix B (2014).

### 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 and Claims Listing 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 attendance reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014). In addition, we determined the County Board did not track Community Employment services but did report individuals served on *Schedule B-1* in 2013 and 2014. We removed the individuals served as reported in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Summary 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 reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in both 2013 and 2014 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. For differences in attendance days noted, we compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance documentation to ensure the County Board was reimbursed for the proper number of attendance days.

We found no differences in 2013. We reported differences in Appendix B (2014). We found no overpayment.

4. DODD asked us to 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 met 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 track Community Employment units (see procedure 2).

### Statistics – Transportation

1. 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, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

**Statistics – Transportation (Continued)**

2. We traced the number of trips for four adults and one child for fourth quarter 2013 and second quarter 2014 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 exceeding 10 percent.

3. We compared the cost of bus tokens/cabs from the Washington County DD Voucher (Date Written) 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. We determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We reported variances in Appendix A (2013). We found no variances in 2014.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date 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. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2013). We found no variances exceeding two percent in 2014.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 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 in Appendix A (2013). We found no variances exceeding 10 percent in 2014.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2013 and 2014 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.

4. We determined that 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 and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

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

We haphazardly selected two samples of 60 general time units for both 2013 and 2014 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 2013. We reported variances in Appendix B (2014).

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Reports for the Special Revenue (200), Federal (210) and State (215) 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 Mid East Ohio Regional Council (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. 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 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 \$53,345 in 2013 and or \$229,509 in 2014;
- IDEA Part B revenues in the amount of \$47,139 in 2013 and \$38,544 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$11,995 in 2013 and \$10,365 in 2014;
- School Lunch Program revenues in the amount of \$69,359 in 2013 and \$71,058 in 2014; and
- Title XX revenues in the amount of \$44,679 in 2013 and \$41,666 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$572,570 in 2013 and \$510,288 in 2014; however, we reclassified corresponding expenses to *Worksheet 10, Adult Programs* and offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

## Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 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.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made 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 instances of non-compliance in the following service codes: Non-Medical Transportation - Per Mile (ATW and FTW); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF and FXF); and Supported Employment - Enclave - 15 minute unit (FNF) as described in the tables below. There were no corresponding unit adjustments to *Schedule B-1, B-3 or B-4* necessary.

2. For selected contracted transportation services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, we determined if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code Chapter 5123:2-9-18:
  - The driver holds a valid driver's license; has a Bureau of Motor Vehicles (BMV) driving record showing less than six points and has passed a controlled substance test, as applicable for per-trip and per-mile transportation;
  - Proof of liability insurance and verification of policies and procedures on driver requirements, as applicable for per-trip and per-mile transportation;
  - Performance of daily vehicle inspection by the driver and annual inspection, as applicable to per-mile and per-trip transportation;
  - Provided transportation in a modified vehicle (any size) or non-modified vehicle with a capacity of nine or more passengers; and drivers had physical examinations ensuring that they are qualified to provide non-medical transportation, as applicable to per-trip transportation;
  - Provided transportation in a non-modified vehicle with the capacity of eight or less passengers, as applicable to per-mile transportation; and
  - The transport vehicle met the definition of a commercial vehicle.

Additionally, for any other selected services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

From the paid claims sample, we found contracted transportation services rendered by WASCO, Inc. We determined that the selected services met the definition of per-mile and per trip non-medical transportation; however, we noted instances of non-compliance with provider qualifications. Of the six drivers tested, two drivers did not have a BMV driving record, three did not have a controlled substance test and four drivers did not have a physical examination. None of the six vehicles tested had an annual inspection and 10 of the 15 dates of service tested did not have a daily inspection log. As a result, we identified recoverable findings for trips associated with these errors.

**Paid Claims Testing (Continued)**

In addition, we noted the County Board's contract with WASCO, Inc. did not establish a usual and customary rate. Instead, the contract stated that the cost was based on the monthly expenses incurred while transporting; therefore, we obtained the monthly invoices from the County Board. The monthly invoices indicated only a total dollar amount and did not specify the total number of trips and miles transported nor did it indicate the individual receiving services. Additionally, the services provided were a combination of per-trip and per-mile; therefore, we were unable to calculate a monthly rate. As a result, we were unable to perform a comparison with the billed rate.

We found no other contracted services in our sample.

**Recoverable Finding – 2013**

**Finding \$984.56**

Service Code	Units	Review Results	Finding
ATB	4	Non-compliance of provider qualifications	\$47.22
ATW	128	Non-compliance of provider qualifications; units billed in excess of service delivery	\$49.05
AXF	25	Units billed in excess of actual service delivery	\$74.52
FXF	364	Non-compliance of service documentation	\$362.73
FTB	2	Non-compliance of provider qualifications	\$23.46
FTW	625	Units billed in excess of service delivery as a result of inaccurate start or end time documented; non-compliance of provider qualifications	\$427.58
		<b>Total</b>	<b>\$984.56</b>

**Recoverable Finding – 2014**

**Finding \$332.35**

Service Code	Units	Review Results	Finding
ATW	45	Non-compliance of provider qualifications	\$12.55
AXF	11	Billed services to wrong recipient	\$10.89
FTW	171	Non-compliance of provider qualifications	\$134.70
FXF	154	Non-compliance of service documentation	\$160.29
FNF	16	Units billed in excess of service delivery	\$13.92
		<b>Total</b>	<b>\$332.35</b>

3. 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 reported 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.

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



### **Paid Claims Testing (Continued)**

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 Expense Reports for the Special Revenue (200), Federal (210) and State (215) 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 DD Voucher (Date Written) and Cost Report Detail 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 \$500.

We found no variances exceeding \$500.

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 found no differences.

4. We scanned the County Board's 2013 and 2014 DD Voucher (Date Written) Reports and judgmentally selected 40 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 \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013). We found no differences exceeding two percent or costs greater than \$500 in 2014.

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.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's DD Voucher (Date Written) Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded capital purchases in 2013. We reported differences for purchases that were not properly capitalized in Appendix B (2014).

6. We determined that the County Board had supporting documentation for March 2013 and September 2014 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 Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any variances greater than \$500. We also footed the County Board's depreciation schedule for accuracy.

We found no differences.

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 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 to identify any cell variances greater than \$500.

We found no differences.

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss for the two 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 found no differences.

### **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 Expense Reports for the Special Revenue (200) and Federal (210) funds to identify variances greater than two percent of the county auditor's report totals.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Employer Costs and Cost Report Detail reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances exceeding \$500 in 2013. We found no variances in 2014.

### **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 40 selected, we compared the County Board's organizational chart, Employer Costs 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 reported differences in Appendix A (2013) and Appendix B (2014). The County Board did not provide a job description for seven of these employees.

### **Recommendation:**

We recommend that the County Board develop and maintain personnel descriptions for all employees in order to determine the proper classification and allocation of salaries and benefits. Audit and Records Retention Requirements contained in the Cost Report Guide which specify that "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven (7) years from the date of receipt of payment from all sources, or for six (6) years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

4. DODD asked that we scan the County Board's payroll reports for 2013 and 2014 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 the errors in procedure 3 did not exceed 10 percent.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's 2013 Payroll Totals by Job Description by Date Span and 2014 Salaries With MAC Adjustment reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported 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.

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 1st quarter of 2013 and 4th quarter of 2014. We selected 12 observed moments in both 2013 and 2014 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 no differences in 2013. We found one incomplete moment that lacked supporting documentation in 2014. We reported this instance of non-compliance to DODD.

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

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 County Board, DODD, the Ohio Department of Medicaid and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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

**Dave Yost**  
Auditor of State

October 17, 2016

**Appendix A**  
**Washington County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	549	(81)	468	To reclassify Family Resource Coordinator square footage
7. Occupational Therapy (C) Child	1,150	(40)	1,110	To reclassify Family Resource Coordinator square footage
8. Physical Therapy (C) Child	1,124	(81)	1,043	To reclassify Family Resource Coordinator square footage
11. Early Intervention (C) Child	338	(126)	212	To reclassify Family Resource Coordinator square footage
12. Pre-School (C) Child	7,115	(1,745)		To reclassify Aquatics Specialist square footage
		69	5,439	To reclassify Family Resource Coordinator square footage
13. School Age (C) Child	9,359	(997)		To reclassify Aquatics Specialist square footage
		(24)	8,338	To reclassify Family Resource Coordinator square footage
14. Facility Based Services (B) Adult	15,783	1,246		To reclassify Aquatics Specialist square footage
		16	17,045	To reclassify Family Resource Coordinator square footage
20. Family Support Services (D) General	137	266	403	To reclassify Family Resource Coordinator square footage
25. Non-Reimbursable (C) Child	639	1,495	2,134	To reclassify Aquatics Specialist square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	79	(79)	-	To remove individuals served
6. A (B) Supported Emp. - Enclave	23	1	24	To match attendance report
10. A (B) Supported Emp. - Enclave	2,006	665	2,671	To match attendance report
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	2,490	(1,105)	1,385	To match transportation report
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (A) 1st Quarter	1,471	(202)		To match SSA report
		(7)		To remove general time units
		(3)	1,259	To reclassify SSA Unallowable units
2. Other SSA Allowable Units (B) 2nd Quarter	937	(937)	-	To match SSA report
2. Other SSA Allowable Units (C) 3rd Quarter	740	(740)	-	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	761	(761)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	810	3	813	To reclassify SSA Unallowable units
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm. \$	81,978	\$ (216)	\$ 81,762	To correct depreciation for HVAC system
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm. \$	257,264	\$ (732)		To reclassify fees paid to COG
		\$ (27,500)	\$ 229,032	To reclassify administrative fee and pooled funds expense
<b>Worksheet 3</b>				
1. Salaries (E) Facility Based Services \$	-	\$ 27,680	\$ 27,680	To reclassify Operations Technician salary
1. Salaries (X) Gen Expense All Prgm. \$	139,945	\$ (55,361)	\$ 84,584	To reclassify Operations Technician/Transportation Coordinator salary
2. Employee Benefits (E) Facility Based Services \$	-	\$ 6,707	\$ 6,707	To reclassify Operations Technician benefits
2. Employee Benefits (X) Gen Expense All Prgm. \$	59,621	\$ (13,414)	\$ 46,207	To reclassify Operations Technician/Transportation Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm. \$	62,224	\$ (2,184)	\$ 60,040	To reclassify RSC expenses
<b>Worksheet 5</b>				
1. Salaries (B) Pre-School \$	263,885	\$ (2,798)	\$ 261,087	To reclassify Aquatics Specialist salary
1. Salaries (C) School Age \$	416,569	\$ (1,866)	\$ 414,703	To reclassify Aquatics Specialist salary
1. Salaries (D) Unasgn Children Program \$	-	\$ 11,732	\$ 11,732	To reclassify Support Staff/Family Representative salary

**Appendix A (Page 2)**  
**Washington County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 5 (Continued)</b>				
1. Salaries (L) Community Residential	\$ -	\$ 10,268	\$ 10,268	To reclassify Waiver Services Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ 3,866	\$ 5,597	\$ 9,463	To reclassify Aquatics Specialist salary
2. Employee Benefits (B) Pre-School	\$ 107,115	\$ (476)	\$ 106,639	To reclassify Aquatics Specialist benefits
2. Employee Benefits (C) School Age	\$ 118,071	\$ (318)	\$ 117,753	To reclassify Aquatics Specialist benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 9,086	\$ 9,086	To reclassify Support Staff/Family Representative benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 3,907	\$ 3,907	To reclassify Waiver Services Coordinator benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 683	\$ 953	\$ 1,636	To reclassify Aquatics Specialist benefits
3. Service Contracts (D) Unasgn Children	\$ 3,828	\$ 27,500	\$ 31,328	To reclassify pooled funds expense
4. Other Expenses (B) Pre-School	\$ 10,217	\$ (2,045)	\$ 8,172	To reclassify unallowable fundraising expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,045	\$ 2,045	To reclassify unallowable fundraising expense
<b>Worksheet 7-C</b>				
1. Salaries (D) Unasgn Children Program	\$ 4,093	\$ (4,093)	\$ -	To reclassify Support Staff/Family Representative salary
2. Employee Benefits (D) Unasgn Children Program	\$ 3,171	\$ (3,171)	\$ -	To reclassify Support Staff/Family Representative benefits
<b>Worksheet 7-E</b>				
1. Salaries (D) Unasgn Children Program	\$ 76,241	\$ (4,093)	\$ 72,148	To reclassify Support Staff/Family Representative salary
2. Employee Benefits (D) Unasgn Children Program	\$ 31,838	\$ (3,169)	\$ 28,669	To reclassify Support Staff/Family Representative benefits
<b>Worksheet 7-F</b>				
1. Salaries (D) Unasgn Children Program	\$ 34,731	\$ (4,092)	\$ 30,639	To reclassify Support Staff/Family Representative salary
2. Employee Benefits (D) Unasgn Children Program	\$ 8,989	\$ (3,169)	\$ 5,820	To reclassify Support Staff/Family Representative benefits
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 311,252	\$ 27,681	\$ 338,933	To reclassify Transportation Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 105,982	\$ 6,707	\$ 112,689	To reclassify Transportation Coordinator benefits
3. Service Contracts (C) School Age	\$ -	\$ 652	\$ 652	To reclassify school age transportation expenses
3. Service Contracts (E) Facility Based Services	\$ 63,810	\$ 652	\$ 64,462	To reclassify facility based transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 71,909	\$ (652)	\$ 70,605	To reclassify school age transportation expenses
		\$ (652)	\$ 70,605	To reclassify facility based transportation expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 492,227	\$ (51,342)	\$ 440,885	To reclassify Waiver Services Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 226,274	\$ (19,532)	\$ 206,742	To reclassify Waiver Services Coordinator benefits
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 708,326	\$ (933)	\$ 707,393	To reclassify Aquatics Specialist salary
		\$ 546	\$ 707,939	To reclassify Support Staff/Family Representative salary
		\$ 34,091	\$ 742,030	To reclassify Waiver Services Coordinator salary
1. Salaries (F) Enclave	\$ 25,322	\$ 6,983	\$ 32,305	To reclassify Waiver Services Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 246,425	\$ 423	\$ 246,848	To reclassify Support Staff/Family Representative benefits
		\$ (159)	\$ 246,689	To reclassify Aquatics Specialist benefits
		\$ 12,969	\$ 259,658	To reclassify Waiver Services Coordinator benefits

**Appendix A (Page 3)**  
**Washington County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10 (Continued)</b>				
2. Employee Benefits (F) Enclave	\$ 8,116	\$ 2,656	\$ 10,772	To reclassify Waiver Services Coordinator benefits
3. Service Contracts (F) Enclave	\$ 286	\$ (157)	\$ 129	To reclassify RSC expense
3. Service Contracts (G) Community Employment	\$ 385,607	\$ 2,184		To reclassify RSC expenses
		\$ 157	\$ 387,948	To reclassify RSC expense
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ 242,288	\$ 291,845	\$ 534,133	To correct RSC offset
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 77,896	\$ 732	\$ 78,628	To reclassify fees paid to COG
Less: Capital Costs	\$ (81,978)	\$ 216	\$ (81,762)	To reconcile depreciation adjustment

**Appendix B**  
**Washington County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	546	(81)	465	To reclassify Family Support Coordinator
7. Occupational Therapy (C) Child	1,139	(40)	1,099	To reclassify Family Support Coordinator
8. Physical Therapy (C) Child	937	(81)	856	To reclassify Family Support Coordinator
11. Early Intervention (C) Child	338	(125)	213	To reclassify Family Support Coordinator
12. Pre-School (C) Child	5,370	85	5,455	To reclassify Family Support Coordinator
13. School Age (C) Child	8,362	(41)	8,321	To reclassify Family Support Coordinator
14. Facility Based Services (B) Adult	16,257	16	16,273	To reclassify Family Support Coordinator
19. Community Residential (D) General	-	24	24	To match square footage summary
20. Family Support Services (D) General	137	266	403	To reclassify Family Support Coordinator
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	89	(89)	-	To remove individuals served
6. A (D) Supported Emp.-Enclave(Non-Title XX Only)	22	(1)	21	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	15,370	436		To match attendance report
		(4)	15,802	To remove attendance days
10. A (D) Supported Emp.-Enclave(Non-Title XX Only)	1,746	(224)	1,522	To match attendance report
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	2,634	(592)	2,042	To match transportation report
<b>Schedule B-4</b>				
5. SSA Unallowable Units (D) 4th Quarter	497	7	504	To record unallowable units
<b>Worksheet 1</b>				
3. Buildings/Improve (X) Gen Expense All Prgm. \$	94,151	\$ (216)	93,935	To correct depreciation for HVAC system
<b>Worksheet 2</b>				
4. Other Expenses (X) Gen Expense All Prgm. \$	29,294	\$ (110)	\$ 29,184	To reclassify RSC expense
<b>Worksheet 3</b>				
1. Salaries (E) Facility Based Services \$	54,878	\$ (41,159)	\$ 13,719	To reclassify Transportation Coordinator salary
2. Employee Benefits (E) Facility Based Services \$	15,278	\$ (11,444)	\$ 3,834	To reclassify Transportation Coordinator benefits
3. Service Contracts (G) Community Employment \$	33,212	\$ (13,797)	\$ 19,415	To reclassify RSC expenses
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program \$	-	\$ 7,752	\$ 7,752	To reclassify Support Staff salary
2. Employee Benefits (D) Unasgn Children Program \$	-	\$ 7,599	\$ 7,599	To reclassify Support Staff benefits
<b>Worksheet 7-C</b>				
1. Salaries (X) Gen Expense All Prgm. \$	4,109	\$ (2,769)	\$ 1,340	To reclassify Support Staff salary
2. Employee Benefits (X) Gen Expense All Prgm. \$	3,221	\$ (2,714)	\$ 507	To reclassify Support Staff benefits
<b>Worksheet 7-E</b>				
1. Salaries (X) Gen Expense All Prgm. \$	4,109	\$ (2,769)	\$ 1,340	To reclassify Support Staff salary
2. Employee Benefits (X) Gen Expense All Prgm. \$	3,221	\$ (2,714)	\$ 507	To reclassify Support Staff benefits
<b>Worksheet 7-F</b>				
1. Salaries (X) Gen Expense All Prgm. \$	4,109	\$ (2,769)	\$ 1,340	To reclassify Support Staff salary
2. Employee Benefits (X) Gen Expense All Prgm. \$	3,221	\$ (2,714)	\$ 507	To reclassify Support Staff benefits



**Appendix B (Page 2)**  
**Washington County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 281,796	\$ 41,159	\$ 322,955	To reclassify Transportation Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 124,731	\$ 11,444	\$ 136,175	To reclassify Transportation Coordinator benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$ 171,871	\$ (4,000)	\$ 167,871	To reclassify capital asset acquisition
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 677,245	\$ 554	\$ 677,799	To reclassify Support Staff salary
2. Employee Benefits (E) Facility Based Services	\$ 311,613	\$ 543	\$ 312,156	To reclassify Support Staff benefits
3. Service Contracts (G) Community Employment	\$ 178,962	\$ 13,797		To reclassify RSC expenses
		\$ 110	\$ 192,869	To reclassify RSC expense
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ 386,947	\$ 137,582	\$ 524,529	To correct RSC offset
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 40,071	\$ 4,000	\$ 44,071	To reclassify capital asset acquisition

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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  
DECEMBER 1, 2016**