



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on the Aging Administered Waiver Annual Cost Report (Cost Report) for the Buckeye Hills – Hocking Valley Regional Development District, a PASSPORT Administrative Agency (hereafter referred to as the PAA) for the period July 1, 2015 through June 30, 2016. The PAA's management is responsible for preparing this report. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Unless otherwise specified, the PAA provided all reports used in the procedures and this report only describes exceptions exceeding \$500.

Revenue

1. We compared the revenue on *Final Page A* to the Crosswalk, Detailed General Ledger, and Trial Balance reports. We found no variances.
2. We agreed the Client Liability Cash Journal and COPAY report to the Detailed General Ledger and the Cost Report. We found no variances greater than \$500.

Square Footage

1. We compared the Square Footage Summary to the cost allocation on the Detailed General Ledger and the Cost Report. We found no variances.

Trial Balance and Non-Payroll Expenses

1. We compared the disbursements on the Crosswalk, Trial Balance and Detailed General Ledger reports to *Worksheet 1, Total Allowable Expenses by Line Item* for each waiver. We found no variances exceeding \$500.

We also compared the total PASSPORT Information Management System (PIMS) amounts to total *Worksheet 2* costs. We found no variances exceeding one half percent of total PIMS amounts.

2. We scanned the Detailed General Ledger and selected 60 disbursements from all cost pools. We compared supporting documentation and classification of the disbursement to the Three Party Agreement, Cost Report Instructions and 2 CFR part 200. We reported variances in Appendix A (see Finding Numbers 8 to 28). We were unable to identify the amount allocated to the Cost Report for two disbursements selected.

Trial Balance and Non-Payroll Expenses (Continued)

3. We compared the allocation methodology applied on *Worksheet 1* to the approved methodologies in the Cost Report Instructions and found deviations from the approved methodologies. The PAA assigned payroll and non-payroll costs to the *Other Expenses* category instead of to the appropriate account. In addition, the PAA reported costs directly related to its economic development activities to the Medicaid programs.

Using the payroll sample of 20 employees, we also compared the allocation applied to each cost center to the monthly Time Study Summary and found no variances.

Recommendation:

The PAA should ensure that it compiles future cost reports as required by the PAA Medicaid Waiver Cost Report Instructions. Specifically, the PAA should ensure that it appropriately classifies costs consistent with the Allocation of Costs section of the Cost Report Instructions.

Additionally, the PAA should not indirectly charge the Medicaid programs for travel, training and other costs directly related to economic development funds. The PAA's Cost allocation plan states in pertinent part to comply with 2 CFR 200, "That costs which can be specifically identified with a particular cost report objective will be charged directly to that objective." Charging direct costs of one federal award to the cost centers of another federal award is not in compliance with the 2 CFR 200.413, which states in pertinent part "Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy." We recommend the PAA seek technical assistance from ODM and the Ohio Department of Aging to avoid future use of unallowable allocation methodologies.

Payroll

1. We compared total salaries and benefits on *Worksheet 1* for each waiver to the Crosswalk, Trial Balance and Detailed General Ledger reports. We found variances as reported in Appendix A (see Finding Numbers 2 and 3).
2. We selected 20 employees and compared the organization chart and Employee List by Program and Hours Charged, and Monthly Timestudy reports to the salaries and benefits on the Cost Report. We then compared the reported salaries and benefits to the Cost Report Instructions and 2 CFR part 200. We found variances as reported in Appendix A (see Finding Numbers 4 to 7).

Property

1. We traced the capital costs on *Worksheet 1* to the Crosswalk, Trial Balance, Detailed General Ledger and Summary Asset Ledger. We found variances as reported in Appendix A (see Finding Number 1).
2. We compared the PAA's final 2016 Summary Asset Ledger to its prior year Depreciation Schedule for changes in the depreciation amounts for assets purchased prior to the period under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation which was not in compliance with the Cost Report Instructions. We found no variances.
3. We did not perform the procedure to test fixed assets as no fixed assets were being depreciated in their first year in the reporting period.

Property (Continued)

4. We did not perform the procedure to test disposed assets as no assets were disposed in the reporting period.
5. We scanned the Trial Balance and Detailed General Ledger for items purchased during the reporting period that met the capitalization criteria and the procurement requirements and traced them to the Summary Asset Ledger. We found no variances.

Contract Monitoring

1. We obtained the PAA's written procedures and supporting documentation showing it performed provider oversight processes in accordance with Section II (A)(3) in its Three Party Agreement. We selected five providers each for pre-certification reviews, structural compliance reviews and disciplinary reviews and obtained supporting documentation to ensure compliance. We found no supporting documentation that two of the providers for pre-certification reviews received letters from the PAA of certification approval. We also found that the PAA lacked letters for all five disciplinary reviews stating that all areas of non-compliance were corrected as required per the PAA's contract monitoring procedures.

PAA Response:

The PAA has responded to issues discussed in this report. You may obtain a copy of their response from Misty Crosby, Executive Director, Buckeye Hills – Hocking Valley Regional Development District at (800) 331-2644, Extension 2160.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Aging Administered Waiver Annual Cost Report. Accordingly, we do not express such an opinion or conclusion. 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 information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

February 6, 2019

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**Buckeye Hills – Hocking Valley Regional Development District
Independent Accountant’s Report on
Applying Agreed-Upon Procedures**

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM PASSPORT

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
4	1	1	Salaries	General Administration	Reclassification of Salary	Cost Report Instructions	\$132,268.29	\$522.31	\$132,790.60
5	1	1	Salaries	General Administration	Reclassification of Salary	Cost Report Instructions	\$132,790.60	\$1,044.62	\$133,835.22
6	1	1	Salaries	General Administration	Reclassification of Salary	Cost Report Instructions	\$133,835.22	\$6,769.24	\$140,604.46
7	1	1	Salaries	General Administration	Reclassification of Salary	Cost Report Instructions	\$140,604.46	\$3,923.08	\$144,527.54
4	1	2	Benefits	General Administration	Reclassification of Benefits	Cost Report Instructions	\$75,702.29	\$112.34	\$75,814.63
5	1	2	Benefits	General Administration	Reclassification of Benefits	Cost Report Instructions	\$75,814.63	\$926.36	\$76,740.99
6	1	2	Benefits	General Administration	Reclassification of Benefits	Cost Report Instructions	\$76,740.99	\$1,827.99	\$78,568.98
7	1	2	Benefits	General Administration	Reclassification of Benefits	Cost Report Instructions	\$78,568.98	\$46.09	\$78,615.07
8	1	3	Contracts	Assessment	Misclassification	Cost Report Instructions	\$3,000.97	\$498.14	\$3,499.11
13	1	3	Contracts	Assessment	Misclassification	Cost Report Instructions	\$3,499.11	\$510.54	\$4,009.65
24	1	3	Contracts	Assessment	Misclassification	Cost Report Instructions	\$4,009.65	\$98.31	\$4,107.96
8	1	3	Contracts	Case Management	Reclassification of Legal Fees	Cost Report Instructions	\$9,816.06	\$1,629.39	\$11,445.45
13	1	3	Contracts	Case Management	Misclassification	Cost Report Instructions	\$11,445.45	\$1,669.95	\$13,115.40
24	1	3	Contracts	Case Management	Misclassification	Cost Report Instructions	\$13,115.40	\$321.55	\$13,436.95
8	1	3	Contracts	General Administration	Reclassification of Legal Fees	Cost Report Instructions	\$1,539.85	\$255.60	\$1,795.45
13	1	3	Contracts	General Administration	Misclassification	Cost Report Instructions	\$1,795.45	\$261.97	\$2,057.42
24	1	3	Contracts	General Administration	Misclassification	Cost Report Instructions	\$2,057.42	\$50.44	\$2,107.86
8	1	3	Contracts	Provider Relations	Reclassification of Legal Fees	Cost Report Instructions	\$478.61	\$79.45	\$558.06
13	1	3	Contracts	Provider Relations	Misclassification	Cost Report Instructions	\$558.06	\$81.42	\$639.48
24	1	3	Contracts	Provider Relations	Misclassification	Cost Report Instructions	\$639.48	\$15.68	\$655.16
8	1	3	Contracts	Screening	Reclassification of Legal Fees	Cost Report Instructions	\$1,572.71	\$261.06	\$1,833.77
13	1	3	Contracts	Screening	Misclassification	Cost Report Instructions	\$1,833.77	\$267.56	\$2,101.33
24	1	3	Contracts	Screening	Misclassification	Cost Report Instructions	\$2,101.33	\$51.52	\$2,152.85
1	1	5	Equipment < \$5,000	Assessment	Reclassification of Depreciation Costs	Cost Report Instructions	\$744.06	(\$744.06)	\$0.00
22	1	5	Equipment < \$5,000	Assessment	Misclassification	Cost Report Instructions	\$0.00	\$403.84	\$403.84
1	1	5	Equipment < \$5,000	Case Management	Reclassification of Depreciation Costs	Cost Report Instructions	\$2,341.02	(\$2,341.02)	\$0.00
22	1	5	Equipment < \$5,000	Case Management	Misclassification	Cost Report Instructions	\$0.00	\$1,320.94	\$1,320.94
1	1	5	Equipment < \$5,000	General Administration	Reclassification of Depreciation Costs	Cost Report Instructions	\$384.22	(\$384.22)	\$0.00
22	1	5	Equipment < \$5,000	General Administration	Misclassification	Cost Report Instructions	\$0.00	\$207.22	\$207.22
28	1	5	Equipment < \$5,000	General Administration	Misclassification	Cost Report Instructions	\$207.22	\$2,521.28	\$2,728.50
1	1	5	Equipment < \$5,000	Provider Relations	Reclassification of Depreciation Costs	Cost Report Instructions	\$108.14	(\$108.14)	\$0.00
22	1	5	Equipment < \$5,000	Provider Relations	Misclassification	Cost Report Instructions	\$0.00	\$64.41	\$64.41
1	1	5	Equipment < \$5,000	Screening	Reclassification of Depreciation Costs	Cost Report Instructions	\$374.40	(\$374.40)	\$0.00
22	1	5	Equipment < \$5,000	Screening	Misclassification	Cost Report Instructions	\$0.00	\$211.64	\$211.64
15	1	6	Equipment Repairs	Assessment	Misclassification	Cost Report Instructions	\$0.00	\$914.13	\$914.13
16	1	6	Equipment Repairs	Assessment	Misclassification	Cost Report Instructions	\$914.13	\$647.45	\$1,561.58
17	1	6	Equipment Repairs	Assessment	Misclassification	Cost Report Instructions	\$1,561.58	\$96.02	\$1,657.60
19	1	6	Equipment Repairs	Assessment	Misclassification	Cost Report Instructions	\$1,657.60	\$200.82	\$1,858.42
18	1	6	Equipment Repairs	Assessment	Misclassification	Cost Report Instructions	\$1,858.42	\$121.62	\$1,980.04
15	1	6	Equipment Repairs	Case Management	Misclassification	Cost Report Instructions	\$0.00	\$2,990.08	\$2,990.08
16	1	6	Equipment Repairs	Case Management	Misclassification	Cost Report Instructions	\$2,990.08	\$2,117.77	\$5,107.85
17	1	6	Equipment Repairs	Case Management	Misclassification	Cost Report Instructions	\$5,107.85	\$314.08	\$5,421.93
19	1	6	Equipment Repairs	Case Management	Misclassification	Cost Report Instructions	\$5,421.93	\$656.87	\$6,078.80
18	1	6	Equipment Repairs	Case Management	Misclassification	Cost Report Instructions	\$6,078.80	\$397.83	\$6,476.63
15	1	6	Equipment Repairs	General Administration	Misclassification	Cost Report Instructions	\$0.00	\$469.06	\$469.06
16	1	6	Equipment Repairs	General Administration	Misclassification	Cost Report Instructions	\$469.06	\$332.22	\$801.28
17	1	6	Equipment Repairs	General Administration	Misclassification	Cost Report Instructions	\$801.28	\$49.27	\$850.55
19	1	6	Equipment Repairs	General Administration	Misclassification	Cost Report Instructions	\$850.55	\$103.04	\$953.59
18	1	6	Equipment Repairs	General Administration	Misclassification	Cost Report Instructions	\$953.59	\$62.41	\$1,016.00
15	1	6	Equipment Repairs	Provider Relations	Misclassification	Cost Report Instructions	\$0.00	\$145.79	\$145.79
16	1	6	Equipment Repairs	Provider Relations	Misclassification	Cost Report Instructions	\$145.79	\$103.26	\$249.05
17	1	6	Equipment Repairs	Provider Relations	Misclassification	Cost Report Instructions	\$249.05	\$15.31	\$264.36
19	1	6	Equipment Repairs	Provider Relations	Misclassification	Cost Report Instructions	\$264.36	\$32.03	\$296.39
18	1	6	Equipment Repairs	Provider Relations	Misclassification	Cost Report Instructions	\$296.39	\$19.40	\$315.79
15	1	6	Equipment Repairs	Screening	Misclassification	Cost Report Instructions	\$0.00	\$479.07	\$479.07
16	1	6	Equipment Repairs	Screening	Misclassification	Cost Report Instructions	\$479.07	\$339.31	\$818.38
17	1	6	Equipment Repairs	Screening	Misclassification	Cost Report Instructions	\$818.38	\$50.32	\$868.70
19	1	6	Equipment Repairs	Screening	Misclassification	Cost Report Instructions	\$868.70	\$105.24	\$973.94
18	1	6	Equipment Repairs	Screening	Misclassification	Cost Report Instructions	\$973.94	\$63.74	\$1,037.68
10	1	7	Supplies	Assessment	Misclassification	Cost Report Instructions	\$14,928.37	\$365.79	\$15,294.16
20	1	7	Supplies	Assessment	Misclassification	Cost Report Instructions	\$15,294.16	\$160.03	\$15,454.19
23	1	7	Supplies	Assessment	Misclassification	Cost Report Instructions	\$15,454.19	\$334.70	\$15,788.89
10	1	7	Supplies	Case Management	Misclassification	Cost Report Instructions	\$48,830.08	\$1,196.48	\$50,026.56
20	1	7	Supplies	Case Management	Misclassification	Cost Report Instructions	\$50,026.56	\$523.46	\$50,550.02
23	1	7	Supplies	Case Management	Misclassification	Cost Report Instructions	\$50,550.02	\$1,094.78	\$51,644.80

Buckeye Hills – Hocking Valley Regional Development District
Independent Accountant’s Report on
Applying Agreed-Upon Procedures

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
10	1	7	Supplies	General Administration	Misclassification	Cost Report Instructions	\$7,660.01	\$187.69	\$7,847.70
20	1	7	Supplies	General Administration	Misclassification	Cost Report Instructions	\$7,847.70	\$82.12	\$7,929.82
23	1	7	Supplies	General Administration	Misclassification	Cost Report Instructions	\$7,929.82	\$171.74	\$8,101.56
10	1	7	Supplies	Provider Relations	Misclassification	Cost Report Instructions	\$2,380.84	\$58.34	\$2,439.18
20	1	7	Supplies	Provider Relations	Misclassification	Cost Report Instructions	\$2,439.18	\$25.52	\$2,464.70
23	1	7	Supplies	Provider Relations	Misclassification	Cost Report Instructions	\$2,464.70	\$53.38	\$2,518.08
10	1	7	Supplies	Screening	Misclassification	Cost Report Instructions	\$7,823.48	\$191.70	\$8,015.18
20	1	7	Supplies	Screening	Misclassification	Cost Report Instructions	\$8,015.18	\$83.87	\$8,099.05
23	1	7	Supplies	Screening	Misclassification	Cost Report Instructions	\$8,099.05	\$175.40	\$8,274.45
1	1	10	Capital Cost	Assessment	Reclassification of Depreciation Costs	Cost Report Instructions	\$16,822.79	\$744.06	\$17,566.85
1	1	10	Capital Cost	Case Management	Reclassification of Depreciation Costs	Cost Report Instructions	\$55,026.67	\$2,341.02	\$57,367.69
1	1	10	Capital Cost	General Administration	Reclassification of Depreciation Costs	Cost Report Instructions	\$8,632.07	\$384.22	\$9,016.29
1	1	10	Capital Cost	Provider Relations	Reclassification of Depreciation Costs	Cost Report Instructions	\$2,682.97	\$108.14	\$2,791.11
1	1	10	Capital Cost	Screening	Reclassification of Depreciation Costs	Cost Report Instructions	\$8,816.29	\$374.40	\$9,190.69
8	1	11	Other Expense	Assessment	Reclassification of Legal Fees	Cost Report Instructions	\$149,847.26	(\$498.14)	\$149,349.12
9	1	11	Other Expense	Assessment	Remove non-federal reimbursable expenses	Cost Report Instructions	\$149,349.12	(\$101.69)	\$149,247.43
10	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$149,247.43	(\$365.79)	\$148,881.64
11	1	11	Other Expense	Assessment	Remove non-federal reimbursable expenses	Cost Report Instructions	\$148,881.64	(\$91.45)	\$148,790.19
12	1	11	Other Expense	Assessment	Remove non-federal reimbursable expenses	Cost Report Instructions	\$148,790.19	(\$245.08)	\$148,545.11
13	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$148,545.11	(\$510.54)	\$148,034.57
15	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$148,034.57	(\$914.13)	\$147,120.44
16	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$147,120.44	(\$647.45)	\$146,472.99
17	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$146,472.99	(\$96.02)	\$146,376.97
18	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$146,376.97	(\$121.62)	\$146,255.35
19	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$146,255.35	(\$200.82)	\$146,054.53
20	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$146,054.53	(\$160.03)	\$145,894.50
21	1	11	Other Expense	Assessment	Remove non-federal reimbursable expenses	Cost Report Instructions	\$145,894.50	(\$91.45)	\$145,803.05
22	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$145,803.05	(\$403.84)	\$145,399.21
23	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$145,399.21	(\$334.70)	\$145,064.51
24	1	11	Other Expense	Assessment	Misclassification	Cost Report Instructions	\$145,064.51	(\$98.31)	\$144,966.20
27	1	11	Other Expense	Assessment	Remove non-federal reimbursable expenses	Cost Report Instructions	\$144,966.20	(\$1,446.12)	\$143,520.08
8	1	11	Other Expense	Case Management	Reclassification of Legal Fees	Cost Report Instructions	\$489,942.54	(\$1,629.39)	\$488,313.15
9	1	11	Other Expense	Case Management	Remove non-federal reimbursable expenses	Cost Report Instructions	\$488,313.15	(\$332.62)	\$487,980.53
10	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$487,980.53	(\$1,196.48)	\$486,784.05
11	1	11	Other Expense	Case Management	Remove non-federal reimbursable expenses	Cost Report Instructions	\$486,784.05	(\$299.12)	\$486,484.93
12	1	11	Other Expense	Case Management	Remove non-federal reimbursable expenses	Cost Report Instructions	\$486,484.93	(\$801.64)	\$485,683.29
13	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$485,683.29	(\$1,669.95)	\$484,013.34
15	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$484,013.34	(\$2,990.08)	\$481,023.26
16	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$481,023.26	(\$2,117.77)	\$478,905.49
17	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$478,905.49	(\$314.08)	\$478,591.41
18	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$478,591.41	(\$397.83)	\$478,193.58
19	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$478,193.58	(\$656.87)	\$477,536.71
20	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$477,536.71	(\$523.46)	\$477,013.25
21	1	11	Other Expense	Case Management	Remove non-federal reimbursable expenses	Cost Report Instructions	\$477,013.25	(\$299.12)	\$476,714.13
22	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$476,714.13	(\$1,320.94)	\$475,393.19
23	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$475,393.19	(\$1,094.78)	\$474,298.41
24	1	11	Other Expense	Case Management	Misclassification	Cost Report Instructions	\$474,298.41	(\$321.55)	\$473,976.86
27	1	11	Other Expense	Case Management	Remove non-federal reimbursable expenses	Cost Report Instructions	\$473,976.86	(\$4,730.20)	\$469,246.66
4	1	11	Other Expense	General Administration	Reclassification of Salary	Cost Report Instructions	\$70,647.53	(\$522.31)	\$70,125.22
4	1	11	Other Expense	General Administration	Reclassification of Benefits	Cost Report Instructions	\$70,125.22	(\$112.34)	\$70,012.88
5	1	11	Other Expense	General Administration	Reclassification of Salary	Cost Report Instructions	\$70,012.88	(\$1,044.62)	\$68,968.26
5	1	11	Other Expense	General Administration	Reclassification of Benefits	Cost Report Instructions	\$68,968.26	(\$926.36)	\$68,041.90
6	1	11	Other Expense	General Administration	Reclassification of Salary	Cost Report Instructions	\$68,041.90	(\$6,769.24)	\$61,272.66
6	1	11	Other Expense	General Administration	Reclassification of Benefits	Cost Report Instructions	\$61,272.66	(\$1,827.99)	\$59,444.67
7	1	11	Other Expense	General Administration	Reclassification of Salary	Cost Report Instructions	\$59,444.67	(\$3,923.08)	\$55,521.59
7	1	11	Other Expense	General Administration	Reclassification of Benefits	Cost Report Instructions	\$55,521.59	(\$46.09)	\$55,475.50
8	1	11	Other Expense	General Administration	Reclassification of Legal Fees	Cost Report Instructions	\$55,475.50	(\$255.60)	\$55,219.90
9	1	11	Other Expense	General Administration	Remove non-federal reimbursable expenses	Cost Report Instructions	\$55,219.90	(\$52.18)	\$55,167.72
10	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$55,167.72	(\$187.69)	\$54,980.03
11	1	11	Other Expense	General Administration	Remove non-federal reimbursable expenses	Cost Report Instructions	\$54,980.03	(\$46.92)	\$54,933.11
12	1	11	Other Expense	General Administration	Remove non-federal reimbursable expenses	Cost Report Instructions	\$54,933.11	(\$125.75)	\$54,807.36

**Buckeye Hills – Hocking Valley Regional Development District
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COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
13	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$54,807.36	(\$261.97)	\$54,545.39
15	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$54,545.39	(\$469.06)	\$54,076.33
16	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$54,076.33	(\$332.22)	\$53,744.11
17	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,744.11	(\$49.27)	\$53,694.84
18	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,694.84	(\$62.41)	\$53,632.43
19	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,632.43	(\$103.04)	\$53,529.39
20	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,529.39	(\$82.12)	\$53,447.27
21	1	11	Other Expense	General Administration	Remove non-federal reimbursable expenses	Cost Report Instructions	\$53,447.27	(\$46.92)	\$53,400.35
22	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,400.35	(\$207.22)	\$53,193.13
23	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,193.13	(\$171.74)	\$53,021.39
24	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$53,021.39	(\$50.44)	\$52,970.95
27	1	11	Other Expense	General Administration	Remove non-federal reimbursable expenses	Cost Report Instructions	\$52,970.95	(\$742.03)	\$52,228.92
28	1	11	Other Expense	General Administration	Misclassification	Cost Report Instructions	\$52,228.92	(\$2,521.28)	\$49,707.64
8	1	11	Other Expense	Provider Relations	Reclassification of Legal Fees	Cost Report Instructions	\$23,941.42	(\$79.45)	\$23,861.97
9	1	11	Other Expense	Provider Relations	Remove non-federal reimbursable expenses	Cost Report Instructions	\$23,861.97	(\$16.22)	\$23,845.75
10	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,845.75	(\$58.34)	\$23,787.41
11	1	11	Other Expense	Provider Relations	Remove non-federal reimbursable expenses	Cost Report Instructions	\$23,787.41	(\$14.58)	\$23,772.83
12	1	11	Other Expense	Provider Relations	Remove non-federal reimbursable expenses	Cost Report Instructions	\$23,772.83	(\$39.09)	\$23,733.74
13	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,733.74	(\$81.42)	\$23,652.32
15	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,652.32	(\$145.79)	\$23,506.53
16	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,506.53	(\$103.26)	\$23,403.27
17	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,403.27	(\$15.31)	\$23,387.96
18	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,387.96	(\$19.40)	\$23,368.56
19	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,368.56	(\$32.03)	\$23,336.53
20	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,336.53	(\$25.52)	\$23,311.01
21	1	11	Other Expense	Provider Relations	Remove non-federal reimbursable expenses	Cost Report Instructions	\$23,311.01	(\$14.58)	\$23,296.43
22	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,296.43	(\$64.41)	\$23,232.02
23	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,232.02	(\$53.38)	\$23,178.64
24	1	11	Other Expense	Provider Relations	Misclassification	Cost Report Instructions	\$23,178.64	(\$15.68)	\$23,162.96
27	1	11	Other Expense	Provider Relations	Remove non-federal reimbursable expenses	Cost Report Instructions	\$23,162.96	(\$230.63)	\$22,932.33
8	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$78,395.90	(\$261.06)	\$78,134.84
9	1	11	Other Expense	Screening	Remove non-federal reimbursable expenses	Cost Report Instructions	\$78,134.84	(\$53.29)	\$78,081.55
10	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$78,081.55	(\$191.70)	\$77,889.85
11	1	11	Other Expense	Screening	Remove non-federal reimbursable expenses	Cost Report Instructions	\$77,889.85	(\$47.92)	\$77,841.93
12	1	11	Other Expense	Screening	Remove non-federal reimbursable expenses	Cost Report Instructions	\$77,841.93	(\$128.44)	\$77,713.49
13	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$77,713.49	(\$267.56)	\$77,445.93
15	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$77,445.93	(\$479.07)	\$76,966.86
16	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,966.86	(\$339.31)	\$76,627.55
17	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,627.55	(\$50.32)	\$76,577.23
18	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,577.23	(\$63.74)	\$76,513.49
19	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,513.49	(\$105.24)	\$76,408.25
20	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,408.25	(\$83.87)	\$76,324.38
21	1	11	Other Expense	Screening	Remove non-federal reimbursable expenses	Cost Report Instructions	\$76,324.38	(\$47.92)	\$76,276.46
22	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,276.46	(\$211.64)	\$76,064.82
23	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$76,064.82	(\$175.40)	\$75,889.42
24	1	11	Other Expense	Screening	Misclassification	Cost Report Instructions	\$75,889.42	(\$51.52)	\$75,837.90
27	1	11	Other Expense	Screening	Remove non-federal reimbursable expenses	Cost Report Instructions	\$75,837.90	(\$757.87)	\$75,080.03

PROGRAM ASSISTED LIVING

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
2	1	1	Salaries	General Administration	Reclassification of Salary	Cost Report Instructions	\$651.95	(\$75.24)	\$576.71
2	1	1	Salaries	Screening	Reclassification of Salary	Cost Report Instructions	\$0.00	\$75.24	\$75.24
3	1	2	Employee Benefits	General Administration	Reclassification of Employee Benefits	Cost Report Instructions	\$238.56	(\$42.33)	\$196.23
3	1	2	Employee Benefits	Screening	Reclassification of Employee Benefits	Cost Report Instructions	\$0.00	\$42.33	\$42.33

(\$10,802.83)

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OHIO AUDITOR OF STATE KEITH FABER



BUCKEYE HILLS – HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT

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
MARCH 7, 2019**