



Dave Yost • Auditor of State

Lucas County Board of Developmental Disabilities

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Ohio Department of Developmental Disabilities, Office of Audits
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS 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 Lucas County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We measured three rooms and compared the results to the County Board's square footage documented on the floor plan as the summary did not include the square footage by room. We also toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space.

We found no square footage variances for rooms that were measured exceeding 10 percent of the square footage recorded on the floor plan which was used to develop a summary that rolls up to *Schedule B-1, Section A, Square Footage*. We also found no unreported rented or idle floor space.

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

We compared the floor plan for one building to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

We did not perform this procedure as the County Board summary did not indicate any program areas shared by more than one type of service. The County Board did allocate building service square feet between adult and child but did not provide any methodology for this allocation.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports. We also reviewed the lease agreement for the Hill building and determined it to be an operating lease, so square footage for that building will be removed from the Cost Reports for 2008 and 2009.

We reported these variances in 2008 (Appendix A) and 2009 (Appendix B).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1 Section B Attendance Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for *Schedule B-1 Section B Attendance Statistic* needed to be obtained as costs were reported in the unassigned children program column on *Worksheet 5, Direct Services Worksheet* for 2008 and 2009 and were not being assigned to ages 3-5 and ages 6-21 programs. The County Board provided these omitted statistics. In addition, we determined that individuals served needed to be added to professional services worksheets 7C (speech/audiology) and 7D (psychological services) as adjustments were made to add expenses to unassigned columns on these worksheets. The individuals served were added to allocate these reclassified unassigned costs to specific programs. Lastly, one individual served was reported on worksheet 7E (occupational therapy) in 2009 causing unassigned costs to be incorrectly allocated to facility based services.

These differences are reported in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to determine if the statistics were reported in accordance with the Cost Report Guides.

We found no differences.

3. DODD requested us to report variances if the County Board's attendance statistics were not within 10 percent of the attendance statistics reported.

We compared the County Board's Facility Attendance by Person reports, the Billing History Summary reports, and the Enclave Based Attendance by Person reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance

with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding 10 percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 30 individual names from the County Board's attendance sheets for 2008 and 30 names for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences.

5. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented in the Medicaid Information Technology System (MITS).

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance to the Cost Report Guides.

We haphazardly selected 15 units for 2008 and 16 units for 2009 from the County Board's Billing History Summary reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Attendance Revenue Summary reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Attendance Revenue Summary reports for accuracy.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

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

We found differences as reported in Appendix A (2008) and Appendix B (2009).

3. DODD requested us to report variances exceeding two percent in the total trips taken for the 30 individuals tested.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and for 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

4. We determined whether the sample of individuals selected in Procedure 3 included both Medicaid and non-Medicaid eligible individuals as documented in MITS.

We noted the sample of individuals selected included both Medicaid and non-Medicaid eligible individuals.

5. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for two individuals for 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the Lucas County Board Receivable Billing Reimbursable Summary by Funding Source and Service with those statistics reported in *Schedule B-4*.

We found differences as reported in Appendix A (2008) and Appendix B (2009). The County Board combined Other Allowable and Unallowable units on the 2008 and 2009 Cost Reports *Schedule B-4, Line 5*. The County Board was not able to provide a report which showed the break out Other Allowable Units and Unallowable units, so a projection methodology was developed with input from the Board's SSA Director. Since the adjustments are based on a projection for Other Allowable and Unallowable units, there is less assurance that the adjusted units are reliable and accurate.

Recommendation: The County Board should review the Cost Report Guidelines regarding reporting of SSA activities on *Schedule B-4 Quarterly Summary of Service and Support Administration*. The County Board should develop procedure to code Other Allowable and Unallowable units separately when notes are entered into the data tracking system in order to report these units in accordance with the Cost Report Guidelines. Additionally, the Board should ensure that non SSA services, such as general support time, are not included in the units reported in future Cost Reports.

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

DODD requested that we haphazardly select one sample of 70 units for Other Allowable and another sample of 70 units for Unallowable SSA services from 2008 and 2009 and determine if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). DODD also requested that

we determine if the 70 units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per MITS.

We were unable to perform this procedure as the County Board did not correctly code and track Other Allowable and Unallowable SSA services. See results of Procedure 1.

3. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent of prior year's *Schedule B-4* for Other Allowable and Unallowable SSA units. We obtained the County Board's explanation that the reason for the decline in these units was due to increases in individuals that went on Medicaid waivers. We reported no variances in Appendix A (2008) and Appendix B (2009). However, there is less assurance on the results of this procedure as the data used is based on the County Board's estimate of Other Allowable and Unallowable SSA units.

4. DODD requested us to perform a review to determine compliance with Ohio Admin. Code 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using Medicaid Billing System (MBS) claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices.

We found no indication of trend or pattern indicating potential overbilling. The County Board did report the process for reviewing instances where greater than 26 units of TCM are provided in one day. The process involves notification from billing agent and the SSA Manager reviewing noted to determine medical necessity.

Revenue Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Revenue Reports for the Operating, Community Residential, and Gifts Donations funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total county board receipts were not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds. Receipts in the County Auditor's reports exceeded the County Board receipts by \$8,750,000 in 2008 and \$12,100,000 in 2009.

3. DODD asked us to compare the account description and amounts for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Cash Receipts Journals and other supporting documentation such as the County Auditor's Revenue Reports.

The County Board reported no revenue reconciling items; however, we found unreported transfers in performing Procedures 1 and 2 (above) and these variances are reported in Appendix A (2008) and Appendix B (2009). The final 2008 and 2009 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the County Auditor yearly receipt totals for these funds.

Revenue Cost Report Testing

1. We reviewed the County Board's 'Cash Receipt Journals' and the *Schedule C Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Refunds in the amount of \$293,363 in 2008 and \$167,707 in 2009;
- Other income in the amount of \$37,406 in 2008 and \$13,818 in 2009;
- Title XX revenues in the amount of \$610,516 in 2008 and \$503,220 in 2009; and
- Help Me Grow revenues in the amount of \$232,425 in 2008 and \$360,495 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H) (1)-(2)¹, and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed 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,*

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units, respectively.

We found no instances where the Medicaid reimbursed units was greater than units reported.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program*.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (25) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

We found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/08 and 12/31/09 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Budget Report (Non-Projects) and the Accounts Payable Expense Listing (By Acct) report balances for the Operating, Community Residential, Trust, Gifts and Donation, and Capital funds.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

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

3. We also compared the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheets* to the County Board's Expense Detailed Reports and other supporting documentation such as County tax settlement sheets.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We compared all expenditure entries on worksheets 2 through 10 to the County Board's Detailed Expense reports.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

5. We scanned the County Board's Expenses Detailed reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs. In addition, during the review, it was noted that the County Board did not report expenses for its Enclave services. Estimate of expenses were developed by the County Board based on units of service provided. We footed the estimates for mathematical accuracy. The estimates for these expenses are reported in Appendix A (2008) and Appendix B (2009).

Property, Depreciation, and Asset Verification Testing

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

We noted the following inconsistency between the County Board's capitalization procedures and the guidelines listed above: the County Board's procedure did not specify the use a salvage value (10 percent minimum) in the determination of annual depreciation amounts for items purchased beginning in 2007. A review of the County Board's depreciation schedules found that no salvage value was assigned to new purchases. In addition, the County Board did not properly classify assets instead it classified all assets, regardless of the type, as moveable equipment.

2. We scanned the County Board's Expenses Detailed reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria for 2008; however we reported differences for purchases that were not properly capitalized in Appendix B (2009).

3. We scanned the County Board's Depreciation Schedules for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides. In addition, we reviewed Depreciation Schedules for 2008 and 2009 for salvage values as the County Board's procedures did not specify salvage value to be used in calculating depreciation (see Procedure 1).

We reported differences for purchases that were not properly capitalized in Appendix A (2008) and Appendix B (2009).

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

We found differences as reported in Appendix A (2008) and Appendix B (2009).

5. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's 2009 Depreciation Schedule and traced these assets to their physical location.

We were unable to trace four of the five assets to their physical location. Upon further inquiry it was determined that one of these assets was disposed in 2010 and one asset was on the current disposal listing. We made adjustments to remove the depreciation expense for the remaining two assets in Appendix A (2008) and Appendix B (2009). We also requested that the County Board remove these assets from its Depreciation Schedule.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found no differences in 2008. We found differences as reported in Appendix B (2009).

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD asked us to recalculate depreciation and any gain or loss applicable for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We were able to verify that disposed assets selected were removed from the County Board's Depreciation Schedule. We were unable to recalculate depreciation and determine if there was any gain or loss applicable to 2008 and 2009 as the County Board did not provide information on the method of disposition or the amount of revenue received from any of the disposals.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the Operating fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's Budget Reports. The variance was less than two percent.

2. We selected 40 employees and compared the County Board's organizational chart and the Payable Time reports to the worksheet each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. We also inquired with the County Board human resource and payroll staff to clarify position responsibilities. DODD asked us to report differences greater than three percent of the total wage and benefit of each worksheet affected.

We reported differences in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to report variances if the County Board's reported salary and benefit disbursements were properly classified within three percent of the total wage and benefit reported on worksheets 2 through 10.

We scanned the County Board's Payable Time reports for 2008 and 2009 and compared 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 found differences as reported in Appendix A (2008) and Appendix B (2009).

4. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

Variances in salary and benefit costs exceeded two percent of expectation on worksheets 2, 2A, 3, 5, 7-B, 9 and 10. The County Board was unable to readily explain these variances; therefore, reliance was solely placed on detailed payroll testing. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 60 disbursements for 2008 and 2009 from the County Board's Detailed Expense Reports and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

Medicaid Administrative Claiming

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

We compared the salaries and benefits entered on the Individual MAC Costs by Code reports to the County Board's Payable Time spreadsheet and the County Auditor's Employee Earnings History report.

We found no differences exceeding one percent.

2. We compared the original Individual MAC Costs by Code reports to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

We reported differences in Appendix A (2008) and Appendix B (2009).

Recommendation: During the review, documentation to support how the County Board's 2008 and 2009 Cost Reports were originally compiled was not consistently maintained; therefore, it was not readily available for the review. In addition, some of the data reports needed to accurately complete the Cost Report were not developed. We recommend that the County Board maintain the documentation for services as per the Audit and Records Retention Requirements contained in the Cost Report Guidelines which specify that "Expenditure and Income Reports are subject to audit by ODMRDD, 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."

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, 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.

Sincerely,

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

August 23, 2012

cc: John Trunk, Superintendent, Lucas County Board of Developmental Disabilities
John Frederick, Director of Finance, Lucas County Board of Developmental Disabilities
Rodderick Standiford, Board President, Lucas County Board of Developmental Disabilities

Appendix A
Lucas County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	6,558	(1,705)	4,853	
4. Nursing Services (B) Adult	1,978	(336)	1,642	
7. Occupational Therapy (B) Adult	1,272	(168)	1,104	
14. Facility Based Services (B) Adult	304,060	(150,094)	153,966	To correct square footage and remove Hill building
15. Supported Emp. -Enclave (B) Adult	1,471	(1,471)	-	
16. Supported Emp. -Comm Emp. (B) Adult	809	(809)	-	
22. Program Supervision (B) Adult	2,236	(945)	1,291	
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	141	18	159	
5. Total Individuals Served by Age Group (A) (0-2) Years	479	244	723	To correct program statistics
5. Total Individuals Served by Age Group (B) (3-5) Years	-	103	103	
5. Total Individuals Served by Age Group (C) (6-21) Years	-	188	188	
Schedule B-3				
1. Children 0-2 (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 867	\$ 867	To report transportation costs
2. Children 3-5 (H) Cost of Bus, Tokens, Cabs-Fourth Quarter	\$ -	\$ 701	\$ 701	To report transportation costs
5. Facility Based Services (G) One Way Trips	57,747	(949)	56,798	To correct reported statistics
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,505	\$ 3,505	To report transportation costs
6. Supported Emp. - Enclave (G) One Way Trips	-	949	949	To report enclave trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 70,474	\$ 70,474	To report transportation costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	9,516	9,516	To report omitted units
5. SSA Unallowable Units (A) 1st Quarter	6,770	(6,770)	-	To remove General Support Time units
5. SSA Unallowable Units (B) 2nd Quarter	7,339	(7,339)	-	To remove General Support Time units
5. SSA Unallowable Units (C) 3rd Quarter	8,310	(8,310)	-	To remove General Support Time units
5. SSA Unallowable Units (D) 4th Quarter	9,301	(6,129)	3,172	To remove General Support Time units
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 345,396	\$ (742)	\$ 344,654	To remove depreciation for asset that could not be located
5. Movable Equipment (U) Transportation	\$ 227,364	\$ 109,880	\$ 337,244	To correct depreciation
5. Movable Equipment (V) Admin	\$ 6,128	\$ (560)	\$ 5,568	To correct depreciation
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 105,322	\$ (105,322)	\$ -	To remove unsupported entry
	\$ -	\$ 10,404	\$ 10,404	To reclassify grants expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,724,126	\$ (4,533)	\$ 2,719,593	To reclassify community employment transportation costs
	\$ -	\$ (3,505)	\$ (3,505)	To reclassify facility based transportation costs
	\$ -	\$ (80,574)	\$ (80,574)	To reclassify billing fees and County fees
	\$ -	\$ (10,404)	\$ (10,404)	To reclassify grants expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 211,600	\$ 207,864	\$ 419,464	To correct County auditor/treasurer fees
	\$ -	\$ 66,954	\$ 66,954	To record DODD administrative fees
	\$ -	\$ 80,574	\$ 80,574	To reclassify billing fees and County fees
Worksheet 2A				
1. Salaries (H) Unasn Adult Program	\$ 978,021	\$ (261,716)	\$ 716,305	To reclassify adult program salaries
	\$ -	\$ (66,118)	\$ (66,118)	To reclassify family support service salaries
1. Salaries (M) Family Support Services	\$ -	\$ 66,118	\$ 66,118	To reclassify family support service salaries
2. Employee Benefits (H) Unasn Adult Program	\$ 444,260	\$ (85,203)	\$ 359,057	To reclassify adult program benefits
	\$ -	\$ (24,599)	\$ (24,599)	To reclassify family support service benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 24,599	\$ 24,599	To reclassify family support service benefits
4. Other Expenses (H) Unasn Adult Program	\$ 1,719,307	\$ (1,467,812)	\$ 251,495	To reclassify non federal reimbursable expenses
	\$ -	\$ (64,236)	\$ (64,236)	To reclassify professional service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,467,812	\$ 1,467,812	To reclassify non federal reimbursable expenses
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 1,776,556	\$ (59,400)	\$ 1,717,156	To reclassify speech salaries
1. Salaries (L) Community Residential	\$ -	\$ 530,281	\$ 530,281	To reclassify community residential salaries
1. Salaries (M) Family Support Services	\$ -	\$ 195,718	\$ 195,718	To reclassify family support service salaries
2. Employee Benefits (D) Unasn Children Program	\$ 764,378	\$ (18,954)	\$ 745,424	To reclassify speech benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 173,950	\$ 173,950	To reclassify community residential benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 83,659	\$ 83,659	To reclassify family support service benefits
4. Other Expenses (A) Ages (0-2)	\$ 50,520	\$ (839)	\$ 49,681	To reclassify 0-2 transportation costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 20,000	\$ 20,000	To reclassify non federal reimbursable expenses
Worksheet 7-C				
1. Salaries (D) Unasn Children Program	\$ -	\$ 59,400	\$ 59,400	To reclassify speech salaries
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 18,954	\$ 18,954	To reclassify speech benefits
13. No. of Individual Served (A) Ages 0-2	-	723	723	To record statistics to allocate costs
13. No. of Individual Served (B) Ages 3-5	-	103	103	To record statistics to allocate costs
13. No. of Individual Served (C) Ages 6-21	-	188	188	To record statistics to allocate costs
Worksheet 7-D				
4. Other Expenses (H) Unasn Adult Program	\$ -	\$ 27,479	\$ 27,479	To reclassify professional services
	\$ -	\$ 64,236	\$ 64,236	To reclassify professional services
13. No. of Individuals Served (E) Facility Based Services	-	1,066	1,066	To record statistics to allocate costs
13. No. of Individuals Served (F) Enclave	-	159	159	To record statistics to allocate costs
13. No. of Individuals Served (G) Community Employment	-	63	63	To record statistics to allocate costs

Appendix A
 Lucas County Board of Developmental Disabilities
 2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-E				
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 8,133	\$ 8,133	To reclassify occupational therapy salaries
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 2,595	\$ 2,595	To reclassify occupational therapy benefits
Worksheet 8				
4. Other Expenses (A) Ages 0-2	\$ -	\$ 839	\$ 839	To reclassify 0-2 transportation costs
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,505	\$ 3,505	To reclassify facility based transportation costs
4. Other Expenses (G) Community Employment	\$ -	\$ 4,533		To reclassify community employment transportation costs
	\$ -	\$ 65,941	\$ 70,474	To reclassify community employment transportation costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,729,808	\$ (65,941)	\$ 1,663,867	To reclassify community employment transportation costs
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 3,301,035	\$ (195,718)		To reclassify direct services salaries
		\$ (530,281)	\$ 2,575,036	To reclassify community residential salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,704,246	\$ (83,659)		To reclassify direct services benefits
		\$ (173,950)	\$ 1,446,637	To reclassify community residential benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 507,173	\$ (20,000)	\$ 487,173	To reclassify non federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 11,110,927	\$ (8,133)		To reclassify occupational therapy salaries
		\$ 261,716	\$ 11,364,510	To reclassify adult program salaries
1. Salaries (F) Enclave	\$ -	\$ 89,368	\$ 89,368	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 1,810,069	\$ (89,368)	\$ 1,720,701	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 4,779,792	\$ (2,595)		To reclassify occupational therapy benefits
		\$ 85,203	\$ 4,862,400	To reclassify adult program benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 38,478	\$ 38,478	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 779,339	\$ (38,478)	\$ 740,861	To reclassify enclave benefits
4. Other Expenses (E) Facility Based Services	\$ 1,915,148	\$ (27,479)	\$ 1,887,669	To reclassify professional service expenses
4. Other Expenses (F) Enclave	\$ -	\$ 3,102	\$ 3,102	To reclassify enclave non-payroll expenses
4. Other Expenses (G) Community Employment	\$ 62,837	\$ (3,102)	\$ 59,735	To reclassify enclave non-payroll expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ (211,600)	\$ (207,864)	\$ (419,464)	To correct County auditor/treasurer fees
Plus: Transfers Out-General	\$ -	\$ 8,750,000	\$ 8,750,000	To reclassify transfers
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 7,757,614	\$ 7,757,614	To reclassify waiver match
Plus:	\$ 19,011,608	\$ (8,750,000)		To reclassify waiver match
		\$ (7,757,614)		To reclassify transfers
		\$ (1,134,580)	\$ 1,369,414	To remove unsupported entry
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee"	\$ -	\$ (66,954)	\$ (66,954)	To record DODD administrative fees
Total from 12/31 County Auditor's Report	\$ 67,459,707	\$ (1,015,147)	\$ 66,444,560	To correct County Auditor expenditures
Revenue:				
Plus: Transfer	\$ -	\$ 8,750,000	\$ 8,750,000	To report transfer
Total from 12/31 County Auditor's Report	\$ 54,946,941	\$ 8,750,000	\$ 63,696,941	To correct County Auditor receipts
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 25,654	\$ 25,654	To record ancillary costs

Appendix B
Lucas County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	6,558	(1,705)	4,853	
4. Nursing Services (B) Adult	1,978	(336)	1,642	
7. Occupational Therapy (B) Adult	1,272	(168)	1,104	
14. Facility Based Services (B) Adult	304,060	(150,094)	153,966	To correct square footage and remove Hill building
15. Supported Emp. -Enclave (B) Adult	1,471	(1,471)	-	
16. Supported Emp. -Comm Emp. (B) Adult	809	(809)	-	
22. Program Supervision (B) Adult	2,236	(945)	1,291	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	1,212	(232)	980	
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	119	62	181	
2. Days Of Attendance (B) Supported Emp. -Enclave	23,314	4,580	27,894	To correct program statistics
5. Total Individuals Served by Age Group (A) (0-2) Years	643	185	828	
5. Total Individuals Served by Age Group (B) (3-5) Years	-	127	127	
5. Total Individuals Served by Age Group (C) (6-21) Years	-	233	233	
Schedule B-3				
1. Children 0-2 (H) Cost of Bus, Tokens, Cabs-Fourth Quarter	\$ -	\$ 6,129	\$ 6,129	To report transportation costs
5. Facility Based Services (G) One Way Trips	57,187	(950)	56,237	To report enclave trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 3,824	\$ 3,824	To report transportation costs
6. Supported Emp. - Enclave (G) One Way Trips	-	950	950	To report enclave trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 34,551	\$ 34,551	To report transportation costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	5,896	5,896	To report omitted units
5. SSA Unallowable Units (A) 1st Quarter	5,400	(5,400)	-	To remove General Support Time units
5. SSA Unallowable Units (B) 2nd Quarter	4,963	(4,963)	-	To remove General Support Time units
5. SSA Unallowable Units (C) 3rd Quarter	4,826	(4,826)	-	To remove General Support Time units
5. SSA Unallowable Units (D) 4th Quarter	4,464	(2,499)	1,965	To remove General Support Time units
Worksheet 1				
5. Movable Equipment (A) Ages 0-2	\$ 1,404	\$ (925)	\$ 479	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 328,525	\$ 1,818	\$ 329,955	To correct depreciation
		\$ (388)		To remove depreciation for asset that could not be located
5. Movable Equipment (G) Community Employment	\$ 2,047	\$ (1,175)	\$ 872	To correct depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 35	\$ 36	\$ 71	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 107,770	\$ 178,287	\$ 286,057	To correct depreciation
5. Movable Equipment (V) Admin	\$ 26,519	\$ (8,644)	\$ 17,875	To correct depreciation
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 216	\$ 216	To reclassify non federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 804,328	\$ (55,773)	\$ 748,339	To reclassify non federal reimbursable expenses
		\$ (216)		To reclassify non federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 55,773	\$ 55,773	To reclassify non federal reimbursable expenses
		\$ 32,784	\$ 88,557	To reclassify County auditor/treasurer fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 895,242	\$ (262,797)	\$ 632,445	To reclassify facility based salaries
		\$ (91,247)	\$ 541,198	To reclassify family support service salaries
1. Salaries (M) Family Support Services	\$ -	\$ 91,247	\$ 91,247	To reclassify family support service salaries
2. Employee Benefits (E) Facility Based Services	\$ 297,482	\$ (85,252)	\$ 212,230	To reclassify facility based benefits
		\$ (24,794)	\$ 187,436	To reclassify family support service benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 24,794	\$ 24,794	To reclassify family support service benefits
4. Other Expenses (E) Facility Based Services	\$ 1,956,859	\$ (833,238)	\$ 1,123,621	To reclassify RSC expenses
		\$ (1,090,626)	\$ 32,995	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-federal Reimbursable	\$ -	\$ 1,090,626	\$ 1,090,626	To reclassify non-federal reimbursable expenses
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 286,687	\$ (96,918)	\$ 189,769	To reclassify capital asset expense
Worksheet 5				
1. Salaries (D) Unasn Children Program	\$ 1,968,717	\$ (61,600)	\$ 1,907,117	To reclassify speech salaries
1. Salaries (L) Community Residential	\$ -	\$ 648,140	\$ 648,140	To reclassify community residential salaries
1. Salaries (M) Family Support Services	\$ -	\$ 404,023	\$ 404,023	To reclassify family support salaries
2. Employee Benefits (D) Unasn Children Program	\$ 710,442	\$ (19,595)	\$ 690,847	To reclassify speech benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 210,664	\$ 210,664	To reclassify community residential salaries
2. Employee Benefits (M) Family Support Services	\$ -	\$ 128,520	\$ 128,520	To reclassify family support benefits
4. Other Expenses (A) Ages (0-2)	\$ 98,220	\$ (6,129)	\$ 92,091	To reclassify 0-2 transportation expense
4. Other Expenses (L) Community Residential	\$ 323,545	\$ 3,127	\$ 326,672	To reclassify residential support expense
		\$ 10,582	\$ 337,254	To reclassify residential support expense
Worksheet 7-C				
1. Salaries (D) Unasn Children Program	\$ -	\$ 61,600	\$ 61,600	To reclassify speech salaries
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 19,595	\$ 19,595	To reclassify speech benefits
13. No. of Individual Served (A) Ages 0-2	-	828	828	To record statistics to allocate costs

Appendix B
Lucas County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-D				
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 90,236	\$ 90,236	To reclassify professional service expenses
13. No. of Individuals Served (E) Facility Based Services		980	980	To record statistics to allocate costs
13. No. of Individuals Served (F) Enclave		181	181	To record statistics to allocate costs
13. No. of Individuals Served (G) Community Employment		61	61	To record statistics to allocate costs
Worksheet 7-E				
13. No. of Individuals Served (E) Facility Based Services	1	(1)	-	To remove statistic to correct cost allocation
Worksheet 8				
4. Other Expenses (A) Ages 0-2	\$ -	\$ 6,129	\$ 6,129	To reclassify 0-2 transportation expense
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,824	\$ 3,824	To reclassify facility based transportation expense
4. Other Expenses (G) Community Employment	\$ -	\$ 2,613		To reclassify community employment transportation expense
		\$ 31,938	\$ 34,551	To reclassify community employment transportation expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,279,749	\$ (31,938)		To reclassify community employment transportation expense
		\$ (32,784)	\$ 1,215,027	To reclassify County auditor/treasurer fees
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 4,152,048	\$ (404,023)		To reclassify family support salaries
		\$ (648,140)	\$ 3,099,885	To reclassify community residential salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 1,643,607	\$ (128,520)		To reclassify family support benefits
		\$ (210,664)	\$ 1,304,423	To reclassify community residential benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 451,624	\$ (1,413)		To reclassify professional service expense
		\$ (3,127)		To reclassify residential support expense
		\$ (10,582)	\$ 436,502	To reclassify residential support expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 10,925,184	\$ 262,797	\$ 11,187,981	To reclassify facility based salaries
1. Salaries (F) Enclave	\$ -	\$ 76,426	\$ 76,426	To reclassify enclave salaries
1. Salaries (G) Community Employment	\$ 2,122,419	\$ (76,426)	\$ 2,045,993	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 4,092,908	\$ 85,252	\$ 4,178,160	To reclassify facility based benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 27,617	\$ 27,617	To reclassify enclave benefits
2. Employee Benefits (G) Community Employment	\$ 766,938	\$ (27,617)	\$ 739,321	To reclassify enclave benefits
4. Other Expenses (E) Facility Based Services	\$ 2,517,997	\$ (3,824)		To reclassify facility based transportation expense
		\$ (2,613)		To reclassify community employment transportation expense
		\$ (88,823)	\$ 2,422,737	To reclassify professional services
4. Other Expenses (F) Enclave	\$ -	\$ 2,271	\$ 2,271	To reclassify enclave non-payroll expenses
4. Other Expenses (G) Community Employment	\$ 63,078	\$ (2,271)		To reclassify enclave non-payroll expenses
		\$ 585,738	\$ 646,545	To reclassify RSC expenditures
Worksheet a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 585,738	\$ 585,738	To report expenditures
Reconciliation to County Auditor Worksheet Expense:				
Plus: Transfers Out-General	\$ 13,223,108	\$ (45,720)	\$ 13,177,388	To correct amount of transfer
Plus: Purchases Greater Than \$5,000	\$ 380,952	\$ (17,553)		To match 2009 purchases on depreciation schedule
		\$ 113,913	\$ 477,312	To reclassify capital asset expense
Plus: Other	\$ -	\$ 247,500	\$ 247,500	To reclassify RSC match payment
Total from 12/31 County Auditor's Report	\$ 73,882,700	\$ (33,064)	\$ 73,849,636	To correct County Auditor total expenditures
Revenue:				
Plus: Transfer	\$ -	\$ 12,100,000	\$ 12,100,000	To record transfer
Total from 12/31 County Auditor's Report	\$ 66,826,654	\$ 12,120,282	\$ 78,946,936	To correct County Auditor total receipts
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 1,727	\$ 1,727	To record ancillary costs

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Dave Yost • Auditor of State

LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LUCAS 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
SEPTEMBER 25, 2012**