



LICKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009
AND
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



Dave Yost • Auditor of State

LICKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Recommendation: Tracking and Summarizing Enclave Transportation Trips	4
Recoverable Finding: Non-certified SSA Case Worker	6
Recoverable Finding: Paid Claims	9
Recommendation: Daily Billing Unit	10
Recommendation: Roll-up of Depreciation Costs and Depreciation Schedules	12
Appendix A: Income and Expenditure Report Adjustments – 2009	16
Appendix B: Income and Expenditure Report Adjustments – 2010	18

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

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 Licking County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities and found no unreported rented or idle floor space.

We discussed square footage changes with the County Board and we noted that the preschool program ended in June 2009; therefore, we performed the procedures below.

2. 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 square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

3. 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 each room on the ES Weiant Center's floor plan to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of the floor plan to the County Board's summary.

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* worksheet.

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 found no variances exceeding 10 percent.

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

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

We found inconsistencies between the County Board's methodology and the Cost Report Guide and we reported these variances in Appendix A (2009) and Appendix B (2010).

Statistics – Attendance

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

We determined that individuals served for *Worksheet 7D, Professional Services - Psychology Services*, were incorrectly reported in Column (D) Unassigned Children Program which resulted in unassigned costs being allocated.

We removed these statistics as reported in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

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

We compared the County Board's Day Services Attendance Summary By Consumer Location and Month report (facility based services and enclave) and the Case Notes Minutes by date report (community employment) 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 reported variances for facility based services and enclave in Appendix A (2009) and Appendix B (2010).

However, the County Board informed us it did not begin documenting Supported Employment-Community Employment services until August 2010. Therefore, without adequate supporting documentation that a service took place (see Procedure 6 below) and benefitted the County Board's Community Employment program all of the square footage in 2009 and a proportional share of square footage for January to July 2010 on *Schedule B-1, Section A, Square footage* were reclassified to non-federal reimbursable. Furthermore, corresponding costs reported on *Worksheet 10, Adult Program* in 2009 and a proportional share of 2010 costs for January to July 2010 are unallowable per 2 CFR Part 225, Appendix A, Section (C)(1)(j) and (C)(3)(a).

We reported these differences for Supported Employment-Community Employment services in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 for Enclave individuals in 2009 and 2010 and for Facility Based individuals in 2009. As a result we performed procedure 5 below.

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

We haphazardly selected 15 individual names from the County Board's Facility Based attendance sheets for 2009 and we haphazardly selected 15 individual names from the County Board's Enclave attendance sheets for 2009 and 15 names from the Facility Based attendance and Enclave attendance sheets for 2010, 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* of the Cost Reports.

We found no differences.

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 with the Cost Report Guide.

We did not perform this procedure for 2009 as the County Board could not provide supporting documentation of services provided on individual dates of service (see Procedure 3 above).

We haphazardly selected 15 units from 2010 from the county Board's Case Notes Minutes by Date report from August to December 2010 and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within two percent of 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 Transportation Age Group Summary report 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 Transportation Age Group Summary report for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

We also noted that transportation statistics for the Enclave program for both years were not documented on *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. The County Board provided its methodology for estimating these trips. The County Board based the estimate on the Enclave days of attendance multiplied by two which includes a trip to the work site and home each day. They also stated that none of the individuals received Day Habilitation services before or after Enclave services and these trips were incorrectly included as facility based trips.

We compared the Enclave attendance days used in the estimates for each year with the Enclave Day Services Attendance Summary By Consumer Location and Month reports (see Procedure 3 of the Attendance Statistics section above) and found no differences. The estimated statistics are reported in Appendix A (2009) and Appendix B (2010). However, we caution users of this information on the reliability of these estimated units.

Recommendation:

We recommend the County Board prepare and maintain the required documentation for Enclave transportation, such as weekly route sheets and monthly summary transportation reports, for services as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "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 years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) report to the amount reported in *Schedule B-3* of the Cost Reports. We found differences as reported in Appendix A (2009) and Appendix B (2010).

We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* in 2009 and 2010. We reported these differences in Appendix A (2009) and Appendix B (2010).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Receivable Billing Reimbursable Summary By Funding Source, Service and Biller and Services Provided Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's Receivable Billing Reimbursable Summary By Funding Source, Service and Biller and Services Provided Summary reports for accuracy.

We found no differences or computational errors.

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 80 Other SSA Allowable units for both 2009 and 2010 from the Case Notes Listing for TCM Billing Subtotalled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the 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 the Medicaid Information Technology System (MITS).

From the 2009 sample population of 29,798 Other SSA Allowable units, we selected our sample of 80 units and found 22.5 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 6,704 units as TCM units. We also found 20 percent of the sample units were SSA Unallowable activities and we projected and then reclassified 5,960 units as SSA Unallowable units. We reported the differences in Appendix A (2009).

From the 2010 sample population of 20,732 Other SSA Allowable units, we selected our sample of 80 units and found 31.3 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 6,478 units as TCM units. We also found 11.3 percent of the sample units were SSA Unallowable activities and we projected and then reclassified 2,333 units as SSA Unallowable units. We reported the differences in Appendix B (2010).

3. We haphazardly selected a sample of 80 Unallowable SSA service units for both 2009 and 2010 from the Case Notes Listing for TCM Billing Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

From the 2009 sample population of 5,090 SSA Unallowable units, we selected our sample of 80 units and found 13.8 percent were SSA Allowable activities and we projected and then reclassified 464 units as TCM units and 236 units as Other SSA Allowable units. We also found 23.6 percent of the units were non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides and we projected and removed 1,337 units. We reported the differences in Appendix A (2009).

From the 2010 sample population of 3,546 SSA Unallowable units, we selected our sample of 80 units and found 33.8 percent were SSA allowable activities and we projected and then reclassified 936 units as TCM units and 261 units as Other SSA Allowable units. We also found 10 percent of the units were non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides and we projected and removed 355 units. We reported the differences in Appendix B (2010).

During our sample testing we also noted that non-certified SSAs were reporting SSA Unallowable units, as well as TCM and Other SSA Allowable units. Since only certified SSA units can be reported on Schedule B-4 we removed these units as reported in Appendix A (2009) and Appendix B (2010).

We noted that one of the non-certified SSAs had reimbursable units in both 2009 and 2010. The County Board stated the SSA let their certification lapse during the audit period; however, they became aware of the issue and submitted billing adjusts to reverse these claims. We identified the noncertified SSA's services on the Case Notes Listing for TCM Billing Subtotaled by Consumer reports that were reimbursed and compared them to the claims that were adjusted in the Medicaid Billing System.

We found SSA units for the non-certified SSA that were reimbursed, but not reversed. DODD requested that we extend this testing to cover the additional period in 2008 that the SSA was not certified. During this additional testing we noted an instance where 6 units were reimbursed beyond the SSA units listed as reimbursable in the 2010 Case Notes Listing for TCM Billing Subtotaled by Consumer report as noted below.

Recoverable Finding - 2008

Finding \$3,703.38

We determined the County Board was reimbursed for 560 units of Targeted Case Management (TCM) in which the SSA providing services was not a qualified provider under Ohio Admin. Code § 5101:3-48-01(E) and the County Board was therefore ineligible to receive reimbursement for TCM services.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	560	ineligible provider	\$3,499.46	\$203.92	\$3,703.38

1 Federal Financial Participation Amount (FFP)

2 Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2009

Finding \$260.28

We determined the County Board was reimbursed for 35 units of Targeted Case Management (TCM) in which the SSA providing services was not a qualified provider under Ohio Admin. Code § 5101:3-48-01(E) and the County Board was therefore ineligible to receive reimbursement for TCM services.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	35	ineligible provider	\$224.27	\$36.01	\$260.28

1 Federal Financial Participation Amount (FFP)

2 Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2010

Finding \$173.17

We determined the County Board was reimbursed for 18 units of Targeted Case Management (TCM) in which the SSA providing services was not a qualified provider under Ohio Admin. Code § 5101:3-48-01(E) and the County Board was therefore ineligible to receive reimbursement for TCM services. We also noted 6 TCM units were reimbursed in November 2010 beyond the number of units supported by documentation.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	18	Ineligible provider	\$116.71	\$13.17	\$129.88
TCM	6	No support	\$38.90	\$4.39	\$43.29
		TOTAL			\$173.17

1 Federal Financial Participation Amount (FFP)

2 Enhanced Federal Medical Assistance Percentage (eFMAP)

4. 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 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* from 2008 to 2009 and from 2009 to 2010 for Other SSA Allowable Units and from 2009 to 2010 for SSA Unallowable Units. We noted this was due to adjustments made during this AUP review. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's revenue report for the General fund, Child Trust fund, Family Child fund, Community Residential fund, and Capital fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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 within 1/4 percent of the county auditor yearly receipt totals reported for these funds. We found differences as reported in Appendix A (2009) and Appendix B (2010) for the unreported Children's Trust Fund and Family and Children First fund and then receipts reconciled within limits.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals after the adjustments in Procedure 2 above were made.

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

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$1,261 in 2009 and \$1,619 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$24,380 in 2009;
- Title V revenues in the amount of \$80 in 2009;
- Title XX revenues in the amount of \$84,059 in 2009 and \$124,420 in 2010;
- Transportation Reimbursements in the amount of \$39,705 in 2009;
- Preschool IEP reimbursements from local school districts in the amount of \$310,721 in 2009;
- Fuel/Utility Reimbursements in the amount of \$18,659 in 2009 and \$14,592 in 2010; and
- Motor Fuel Tax Refund in the amount of \$999 in 2009 and \$1,492 in 2010.

We also noted RSC and Pathways revenue in the amount of \$95,391 in 2009 and \$127,143 in 2010; however, corresponding expenses were offset on *Schedule a1, Adult Program Worksheet* as reported in Appendix A (2009) and Appendix B (2010).

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), 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.¹

We found instances of non-compliance with these documentation requirements for 2009 and 2010, see findings below.

Recoverable Finding - 2009

Finding \$2.95

We determined the County Board was reimbursed for 2 units of Non-Medical Transportation- Per Trip- Commercial Van (FTT) in which the County Board could not provide supporting documentation.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
FTT	2	No support	\$2.55	\$0.40	\$2.95

1 Federal Financial Participation Amount (FFP)

2 Enhanced Federal Medical Assistance Percentage (eFMAP)

Recoverable Finding - 2010

Finding \$51.92

We determined the County Board was reimbursed for 1 unit of Adult Day Support - Daily service (ADS) in which the County Board could not provide supporting documentation.

Service Code	Units	Review Results	FFP1 Amount	eFMAP2 Amount	Total Finding
ADS	1	no support	\$46.65	\$5.27	\$51.92

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).

1 Federal Financial Participation Amount (FFP)

2 Enhanced Federal Medical Assistance Percentage (eFMAP)

Furthermore, in 2009 and 2010 we noted one instance each year where the County Board billed Adult Day Support - 15 min service (ADF) rate instead of the daily rate and in 2010 one instance where County Board billed Adult Day Support - 15 min service (FDF) instead of the daily rate for services between five and seven hours.

We sorted the 2009 and 2010 Medicaid Billing report for all instances where the County Board was reimbursed between 20 to 28, 15 minute units in a day for service codes ADF and FDF, which would be equal to between five and seven hours of service. We determined what the County Board was reimbursed and compared those amounts to the amounts they would have been reimbursed for the same services billed at the daily rate as required by Ohio Administrative Code § 5123:2-9-19.

We found for both 2009 and 2010 the County Board was reimbursed less than they would have been if they had billed the daily unit service code; therefore, we did not issue any recoverable findings for these errors.

Recommendation:

The County Board should develop procedures to ensure units are billed at the daily rate where applicable in order to comply with Ohio Administrative Code § 5123:2-9-19 which states in pertinent part, "Daily billing unit means a billing unit and corresponding rate that shall be used when between five and seven hours of adult day support or vocational habilitation or supported employment-enclave services or a combination of adult day support and vocational habilitation services are provided by the same provider to the same individual during one calendar day."

The County Board stated that is now contracting with an outside company for its documentation review and billing submission services which they believe will help mitigate opportunities for the billing errors to occur in the future.

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 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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations, to Line (25) for Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Detailed Expense Transactions balances for the General fund, Child Trust fund, Family Child fund, Community Residential fund, and Capital fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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 not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds for 2009. We found differences as reported in Appendix A (2009) and Appendix B (2010) for unreported Children's Trust Fund and Family and Children First fund and then disbursements reconciled within limits.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expense reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board disbursements were within 1/4 percent of the County Auditor yearly receipt totals after the adjustments in Procedure 2 above were made.

4. DODD asked us to compare the total County Board disbursements from the detailed expenditure reports to the on the State Expenses Without Payroll or Benefits (Detailed) Report to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the MEORC COG prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Without Payroll or Benefits (Detailed) Reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences for misclassified and non-federal reimbursable costs as reported in Appendix A (2009) and Appendix B (2010).

7. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2009 and 2010 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; however, we noted in 2009 the County Board capitalized a purchase which did not meet the capitalization criteria and we reported the differences in Appendix A (2009).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Without Payroll or Benefits (Detailed) report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 6 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B in 2009. In 2010, we reported differences on Appendix B (2010) for misclassified costs.

Property, Depreciation, and Asset Verification Testing

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

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Report to the County Board's 2009 and 2010 Depreciation Report for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

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

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

We found differences as reported in Appendix A (2009). We found no differences in 2010.

Recommendation:

Although the County Board kept supporting documentation for their depreciation costs in the cost report due to errors in their accounting software and since the County Board did not have one historical depreciation schedule that accurately tracked fixed assets and their purchase date, useful lives, historical cost, salvage value, current depreciation amount between periods we needed to use

the 2008 and 2007 prior year's depreciation reports to roll up the costs for all County Board fixed assets (see also Procedure 4 below).

Therefore, we recommend the County Board create a depreciation schedule to meet the requirements contained in the Cost Report Guidelines which specify that "each county mrdd board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation. It is essential the asset records be organized by all applicable program categories listed on Schedule A when used in all or more than one program. Further organization within each program should be by category of asset: Land, Land Improvements, Buildings, Building Fixtures and Improvements, and Major Moveable Equipment. The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using the straight-line method and accumulated depreciation amount."

The County Board stated they intend to address the gaps that exist with the utilization of their current depreciation software by the time they submit the 2012 cost report by either adding supplemental depreciation spreadsheets or by acquiring a stand-alone asset and depreciation tracking system.

4. We scanned the County Board's Detailed Depreciation Report for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix B (2010). We found no differences in 2009. However, due to the documentation limitations in Procedure 3 above, management could not provide supporting documentation necessary to confirm management's assumptions about changes in estimated useful lives between prior years and 2009 and 2010.

5. We haphazardly selected two County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected four disposed assets from 2009 and 2010 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 applicable to 2009 and 2010 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for funds 1011-Board of Developmental Disabilities and 3140-Licking County Family and Children's First Council.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's Detailed Expense Transaction Report. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the Payroll Register to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's Payroll Register Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 37 employees and compared the County Board's table of organization, payroll register to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. DODD asked us to scan the County Board's detailed payroll reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We scanned the County Board's Payroll Register for 2009 and 2010 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 (2009) and Appendix B (2010).

Medicaid Administrative Claiming (MAC)

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 salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's Payroll Registers.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2009) and Appendix B (2010).

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 (2009) and Appendix B (2010).

4. We selected 14 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found 1 RMTS observed moment for Activity Code 5 – Facilitating Medicaid Eligibility Determinations; Development and Interagency Coordination of Medicaid Services; 1 RMTS observed moment for Activity Code 17 – Major Unusual Incidents and Unusual Incidents Investigations for combined population; and 2 RMTS observed moments for Activity Code 18 – General Administration that lacked supporting documentation showing the time of the observed moment. One additional observed moment for Activity Code 18 - General Administration lacked any supporting documentation at all. We have reported these instances of non-compliance to DODD.

We also found one RMTS observed moment that was improperly classified as Activity Code 11 - Program Planning when it should have been classified as Activity Code 18 - General Administration in accordance with the above guidelines.

We received a response from officials to the exceptions noted above which is included under the Recommendations under Paid Claims Testing, Procedure 1 and Property, Depreciation, and Asset Verification Testing, Procedure 3 above. We did not audit the response and, accordingly, we express no opinion on it.

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

March 6, 2013

cc: Nancy Neely, Superintendent, Licking County Board of Developmental Disabilities
Gary Smith, Director of Finance, Licking County Board of Developmental Disabilities
David Wigginton, Board President, Licking County Board of Developmental Disabilities

Appendix A
Licking County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
27. Home Choice Community Transition Services	\$ -	\$ 499	\$ 2,785	To reclassify home choice transition expenses
		\$ 2,286		To reclassify home choice transition expenses
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	1,133	672	1,805	To reclassify early intervention square footage
14. Facility Based Services (B) Adult	23,476	2,043	25,519	To reclassify Facility Based square footage
15. Supported Emp. -Enclave (B) Adult	2,609	(394)	172	To reclassify Community Employment square footage
		(2,043)		To reclassify Facility Based square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	394	-	To reclassify Community Employment square footage
		(394)		To reclassify Community Employment square footage to NFR since CE statistics were not tracked
17. Medicaid Administration (A) MAC	-	10	19	To reclassify MAC square footage
		9		To reclassify MAC square footage
19. Community Residential (D) General	-	222	213	To reclassify community residential square footage
		(9)		To reclassify MAC square footage
23. Administration (D) General	3,925	(10)	3,693	To reclassify community residential square footage
		(222)		To reclassify Community Employment square footage to NFR since CE statistics were not tracked
25. Non-Reimbursable (B) Adult	-	394	394	To reclassify early intervention square footage
25. Non-Reimbursable (D) General	1,432	(672)	760	
			-	
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	229	42	271	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	84	84	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	34,358	2,755	37,113	To correct days of attendance
Schedule B-3				
1. Children 0-2 (A) One Way Trips- First Quarter	72	(72)	-	To correct one way trips
1. Children 0-2 (C) One Way Trips- Second Quarter	54	(54)	-	To correct one way trips
1. Children 0-2 (E) One Way Trips- Third Quarter	5	(5)	-	To correct one way trips
1. Children 0-2 (G) One Way Trips- Fourth Quarter	6	(6)	-	To correct one way trips
3. Children 6-21 (A) One Way Trips- First Quarter	329	(329)	-	To correct one way trips
3. Children 6-21 (C) One Way Trips- Second Quarter	536	(536)	-	To correct one way trips
3. Children 6-21 (E) One Way Trips- Third Quarter	371	(371)	-	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	327	(327)	-	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,791	137	12,119	To correct one way trips
		1,563		To reclassify Enclave trips
		(372)		To reclassify Community Employment transportation costs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 10,463	\$ (8,211)	\$ 2,252	To reclassify Enclave trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	372	372	To reclassify Community Employment transportation costs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 8,211	\$ 8,211	
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,041	(467)	20,742	To remove units associated with non-certified SSA
		6,704		To reclassify units from other allowable to allowable due to medicaid eligibility
		464		To reclassify units from unallowable to allowable
2. Other SSA Allowable Units (B) 2nd Quarter	8,321	(543)	7,778	To reclassify units from other allowable to allowable
2. Other SSA Allowable Units (C) 3rd Quarter	5,736	(319)	-	To reclassify units from other allowable to allowable due to medicaid eligibility
		(5,417)		To reclassify units from other allowable to allowable
2. Other SSA Allowable Units (D) 4th Quarter	6,694	(309)	236	To remove units associated with non-certified SSA
		(6,385)		To reclassify units from other allowable to allowable due to medicaid eligibility
		236		To reclassify units from unallowable to allowable
5. SSA Unallowable Units (D) 4th Quarter	2,059	(174)	5,960	To remove units associated with non-certified SSA
		5,960		To reclassify units from other allowable to unallowable
		(700)		To reclassify units from unallowable to allowable
		(1,337)	5,808	To reclassify units from unallowable to general time
Worksheet 1				
3. Buildings/Improve. (E) Facility Based Services	\$ 67,192	\$ 906	\$ 68,098	To record omitted depreciation
5. Moveable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 65,279	\$ -	To record loss on disposal of asset for bus #16
		35,804		To record loss on disposal of asset for bus #1
		21,658	122,741	To record loss on disposal of asset for bus #14
5. Moveable Equipment (V) Admin	\$ 6,598	\$ 92	\$ 6,690	To record omitted depreciation
8. COG Expenses (L) Community Residential	\$ 881	\$ (710)	\$ 171	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 453	\$ 453	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 380,604	\$ 20,843	\$ 401,447	To correct MAC amounts
4. Other Expenses (O) Non-Federal Reimbursable	\$ 110,763	\$ 18,132	\$ 200	To reclassify non-federal reimbursable expenses
		200		To reclassify non-federal reimbursable expenses
		(110,763)	18,332	To reclassify auditor and treasurer fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 109,842	\$ (18,132)	\$ 90,518	To reclassify non-federal reimbursable expenses
		(1,192)		To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ 4,446	\$ 2,743	\$ 7,189	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ -	\$ 19,108	\$ 19,108	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 838	\$ 110,763	\$ -	To reclassify auditor and treasurer fees
		137,622	249,223	To reclassify administrative and oversight fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 180,023	\$ (72,216)	\$ 107,807	To reclassify Children's program salaries
1. Salaries (E) Facility Based Services	\$ 465,746	\$ 51,750	\$ -	To correct allocation error
		(343,329)		To reclassify Facility based salaries
		(37,092)	137,075	To reclassify Community Employment salaries
1. Salaries (F) Enclave	\$ 51,750	\$ (51,750)	\$ -	To correct allocation error
1. Salaries (L) Community Residential	\$ 893	\$ (43,980)	\$ -	To reclassify Community Residential salaries
		43,087		To correct MAC amounts
1. Salaries (N) Service & Support Admin	\$ 64,973	\$ (31,462)	\$ 57,185	To reclassify Service and Support salaries
		23,674		To correct MAC amounts
1. Salaries (U) Transportation	\$ 125,409	\$ (125,409)	\$ -	To reclassify transportation salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 82,613	\$ (39,077)	\$ 43,536	To reclassify Children's program benefits
2. Employee Benefits (E) Facility Based Services	\$ 201,665	\$ 22,407	\$ -	To correct allocation error
		(150,931)		To reclassify Facility Based benefits
		(24,489)	48,652	To reclassify Community Employment benefits
2. Employee Benefits (F) Enclave	\$ 22,407	\$ (22,407)	\$ -	To correct allocation error
2. Employee Benefits (L) Community Residential	\$ 288	\$ (15,427)	\$ -	To reclassify Community Residential benefits
		15,139		To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin	\$ 24,423	\$ (19,558)	\$ 6,017	To reclassify Service and Support benefits
		1,152		To correct MAC amounts
2. Employee Benefits (U) Transportation	\$ 56,600	\$ (56,600)	\$ -	To reclassify transportation benefits
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 72,746	\$ 4,000	\$ 89,746	To expense, rather than capitalize, a purchase
		13,000		To reclassify LICCO reimbursements
5. COG Expenses (L) Community Residential	\$ 167	\$ 12	\$ 179	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 475	\$ 475	To agree to audited COG amounts

Appendix A
Licking County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ -	\$ 126,514	\$ 126,514	To reclassify Help Me Grow salaries
1. Salaries (D) Unasn Children Program	\$ 409,725	\$ 72,216	\$ 481,941	To reclassify Children's program salaries
1. Salaries (L) Community Residential	\$ -	\$ 43,980	\$ 43,980	To reclassify Community Residential salaries
		\$ (43,980)	\$ -	To correct MAC amounts
1. Salaries (M) Family Support Services	\$ -	\$ 47,050	\$ 47,050	To reclassify MUI salaries
		\$ (30,882)	\$ 16,168	To correct MAC amounts
2. Employee Benefits (A) Ages (0-2)	\$ -	\$ 61,177	\$ 61,177	To reclassify Help Me Grow benefits
2. Employee Benefits (D) Unasn Children Program	\$ 205,699	\$ 39,077	\$ 244,776	To reclassify Children's program benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 15,427	\$ 15,427	To reclassify Community Residential benefits
		\$ (886)	\$ 14,541	To correct MAC amounts
2. Employee Benefits (M) Family Support Services	\$ -	\$ 15,102	\$ 15,102	To reclassify MUI benefits
3. Service Contracts (M) Family Support Services	\$ 97,141	\$ 5,872	\$ 103,013	To reclassify payee contract expenses
4. Other Expenses (L) Community Residential	\$ 48,913	\$ (2,286)	\$ 46,627	To reclassify home choice transition expenses
		\$ 540	\$ 47,167	To agree to compiled amount
4. Other Expenses (M) Family Support Services	\$ -	\$ 1,399	\$ 1,399	To reclassify family support service expenses
Worksheet 6				
1. Salaries (I) Medicaid Reimb	\$ 340,891	\$ (298,316)	\$ 42,575	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 244,217	\$ 244,217	To correct MAC amounts
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ -	\$ 64,660	\$ 64,660	To reclassify nursing salaries
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 33,725	\$ 33,725	To reclassify nursing benefits
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,634	\$ 2,634	To reclassify nursing expenses
Worksheet 7-D				
3. Service Contracts (D) Unasn Children Program	\$ 10,330	\$ (10,330)	\$ -	To reclassify adult psychology expenses
3. Service Contracts (E) Facility Based Services	\$ 30,020	\$ 10,330	\$ 40,350	To reclassify adult psychology expenses
13. No. of Individual Served (C) Ages 6-21	8	(8)	-	To remove individuals reported in error
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 451,384	\$ 125,409	\$ 576,793	To reclassify transportation salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 278,449	\$ 56,600	\$ 335,049	To reclassify transportation benefits
4. Other Expenses (A) Ages 0-2	\$ -	\$ 1,700	\$ 1,700	To reclassify ages 0-2 expenses
4. Other Expenses (D) Unasn Children Program	\$ 1,700	\$ (1,700)	\$ -	To reclassify ages 0-2 expenses
4. Other Expenses (E) Facility Based Services	\$ 34,211	\$ (8,211)	\$ 26,000	To reclassify Community Employment expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 8,211	\$ 8,211	To reclassify Community Employment expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 151,737	\$ 5,659	\$ 157,396	To reclassify LICCO reimbursements
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,080,464	\$ (47,050)	\$ 1,033,414	To reclassify MUI investigator salaries
		\$ 31,462	\$ 1,064,876	To reclassify Service and Support salaries
		\$ 25,952	\$ 1,090,828	To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 488,663	\$ (15,102)	\$ 473,561	To reclassify MUI investigator benefits
		\$ 19,558	\$ 493,119	To reclassify Service and Support benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 148,517	\$ (71,774)	\$ 76,743	To reclassify fees paid to COG
		\$ (5,872)	\$ 70,871	To reclassify payee contract expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 79,332	\$ (499)	\$ 78,833	To reclassify home choice transition expenses
		\$ (200)	\$ 78,633	To reclassify non-federal reimbursable expenses
		\$ (1,399)	\$ 77,234	To reclassify family support service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,103,173	\$ 122,575	\$ 1,225,748	To correct allocation error
		\$ (98,781)	\$ 1,126,967	To reclassify Enclave salaries
		\$ (188,666)	\$ 938,301	To reclassify Community Employment salaries
		\$ (64,660)	\$ 873,641	To reclassify nursing salaries
		\$ 343,329	\$ 1,216,970	To reclassify Facility Based salaries
2. Employee Benefits (E) Facility Based Services	\$ 624,817	\$ 69,424	\$ 694,241	To correct allocation error
		\$ (62,232)	\$ 632,009	To reclassify enclave benefits
		\$ (122,706)	\$ 509,303	To reclassify Community Employment benefits
		\$ (33,725)	\$ 475,578	To reclassify nursing benefits
		\$ 150,931	\$ 626,509	To reclassify Facility Based benefits
4. Other Expenses (E) Facility Based Services	\$ 73,053	\$ (2,634)	\$ 70,419	To reclassify nursing expenses
		\$ (2,203)	\$ 68,216	To reclassify RSC expenses
		\$ (122,575)	\$ (54,359)	To correct allocation error
1. Salaries (F) Enclave	\$ 122,575	\$ 98,781	\$ 221,356	To reclassify enclave salaries
2. Employee Benefits (F) Enclave	\$ 69,424	\$ (69,424)	\$ -	To correct allocation error
		\$ 62,232	\$ 62,232	To reclassify enclave benefits
3. Service Contracts (F) Enclave	\$ 29,660	\$ (29,660)	\$ -	To reclassify RSC expenses
1. Salaries (G) Community Employment	\$ -	\$ 188,666	\$ 188,666	To reclassify Community Employment salaries
		\$ 37,092	\$ 225,758	To reclassify Community Employment salaries
		\$ (189,500)	\$ 36,258	To reclass non-reimbursable CE salary costs due to lack of documentation except for RSC costs backed out on a1
2. Employee Benefits (G) Community Employment	\$ -	\$ 122,706	\$ 122,706	To reclassify Community Employment benefits
		\$ 24,489	\$ 147,195	To reclassify Community Employment benefits
		\$ (127,155)	\$ 20,040	for RSC costs backed out on a1
3. Service Contracts (G) Community Employment	\$ -	\$ 29,660	\$ 29,660	To reclassify RSC expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 2,203	\$ 2,203	To reclassify RSC expenses
		\$ (189,500)	\$ (187,297)	To reclass non-reimbursable CE salary costs due to lack of documentation except for RSC costs backed out on a1
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 189,500	\$ 189,500	To reclass non-reimbursable CE benefit costs due to lack of documentation except for RSC costs backed out on a1
		\$ 127,155	\$ 316,655	To reclass non-reimbursable CE benefit costs due to lack of documentation except for RSC costs backed out on a1
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 31,863	\$ 31,863	To offset RSC expenses
		\$ 56,298	\$ 88,161	To offset RSC payroll
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 132,577	\$ (4,000)	\$ 128,577	To expense, rather than capitalize, a purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 71,774	\$ 71,774	To reclassify fees paid to COG
		\$ 1,192	\$ 72,966	To reclassify fees paid to COG
Plus: CFFC	\$ 284,014	\$ (126,514)	\$ 157,500	To reclassify Help Me Grow salaries
		\$ (61,177)	\$ 96,323	To reclassify Help Me Grow benefits
Plus: Other	\$ 122,815	\$ (13,000)	\$ 109,815	To reclassify LICCO reimbursements
		\$ (5,659)	\$ 104,156	To reclassify LICCO reimbursements
Memo: 1/12% ODMRDD "Administrative & Oversight Fee"	\$ 137,622	\$ (137,622)	\$ -	To reclassify administrative and oversight fees
Less: Capital Costs	\$ (149,834)	\$ (65,279)	\$ (215,113)	To reconcile off depreciation expense for bus #16
		\$ (1,001)	\$ (216,114)	To reconcile off depreciation expense
		\$ (35,804)	\$ (251,918)	To reconcile off depreciation expense for bus #1
		\$ (21,658)	\$ (273,576)	To reconcile off depreciation expense for bus #14
Less: Other	\$ -	\$ 734,206	\$ 734,206	To report omitted funds (County Board is the fiscal agent)
Total from 12/31 County Auditor's Report	\$ 10,809,435	\$ 734,206	\$ 11,543,641	To correct County Auditor tota
Revenue:				
Plus: Fiscal Agent Funds 5000 and 3140	\$ -	\$ 824,077	\$ 824,077	To record fiscal agent revenue
Total from 12/31 County Auditor's Report	\$ 11,395,745	\$ 824,077	\$ 12,219,822	To correct the County Auditor tota
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 9,305	\$ 9,305	To report ancillary costs

	Reported Amount	Correction	Corrected Amount	Explanation of Correction	
Schedule A					
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$	-	\$ 11,280	\$ 11,280	To agree to audited COG amounts
Schedule B-1, Section A					
14. Facility Based Services (B) Adult	26,085	(174)			To reclassify Enclave square footage
		(392)	25,519		To reclassify Community Employment square footage
15. Supported Emp. -Enclave (B) Adult	-	174	174		To reclassify Enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	392			To reclassify Community Employment square footage
		(163)	229		To reclassify 7 months of Community Employment square footage to NFR since CE statistics were not tracked
17. Medicaid Administration (A) MAC	-	13			To reclassify MAC square footage
		13	26		To reclassify MAC square footage
19. Community Residential (D) General	-	336			To reclassify Community Residential square footage
		(13)	323		To reclassify MAC square footage
22. Program Supervision (B) Adult	818	(336)	482		To reclassify Community Residential square footage
23. Administration (D) General	4,794	(13)	4,781		To reclassify MAC square footage
					To reclassify 7 months of Community Employment square footage to NFR since CE statistics were not tracked
25. Non-Reimbursable (B) Adult	-	163	163		
Schedule B-1, Section B					
1. Total Individuals Served By Program (A) Facility Based Services	193	75	268		To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Err	99	(39)	60		To correct individuals served
4. 15 Minute Units (C) Supported Emp. -Community Employment	5,922	(903)	5,019		To correct 15 minute units
Schedule B-3					
1. Early Intervention (A) One Way Trips- First Quarter	14	(14)	-		To correct one way trips
3. School Age (A) One Way Trips- First Quarter	399	(399)	-		To correct one way trips
3. School Age (C) One Way Trips- Second Quarter	572	(572)	-		To correct one way trips
3. School Age (E) One Way Trips- Third Quarter	624	(624)	-		To correct one way trips
3. School Age (G) One Way Trips- Fourth Quarter	441	(441)	-		To correct one way trips
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ 14,007	\$ (6,559)	\$ 7,448		To reclassify Community Employment transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,013	14			To correct one way trips
		2,036			To correct one way trips
		(4,984)			To reclassify Enclave trips
		581	7,660		To report trips provided by private providers
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	4,984	4,984		To reclassify Enclave trips
7. Supported Emp. -Comm Emp. (F) Cost of Bus, Tokens, Cabs- Third Quart	\$ -	\$ 6,559	\$ 6,559		To reclassify Community Employment transportation costs
Schedule B-4					
1. TCM Units (D) 4th Quarter	17,197	(18)			To remove units associated with non-certified SSA
		6,478			To reclassify units from other allowable to allowable due to medicaid eligibility
		936	24,593		To reclassify units from unallowable to allowable
2. Other SSA Allowable Units (C) 3rd Quarter	5,150	(1,728)			To reclassify units from other allowable to allowable due to medicaid eligibility
		(2,333)	1,089		To reclassify units from other allowable to allowable
2. Other SSA Allowable Units (D) 4th Quarter	4,776	(26)			To remove units associated with non-certified SSA
		(4,750)			To reclassify units from other allowable to allowable due to medicaid eligibility
		261	261		To reclassify units from unallowable to allowable
5. SSA Unallowable Units (D) 4th Quarter	1,235	(884)			To remove units associated with non-certified SSA
		2,333			To reclassify units from other allowable to unallowable
		(1,197)			To reclassify units from unallowable to allowable
		(355)	1,132		To reclassify units from unallowable to general time
Worksheet 1					
3. Buildings/Improve (V) Admin	\$ 6,758	\$ (970)	\$ 5,788		To correct depreciation
5. Moveable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 8,225	\$ 8,225		To record loss on disposal of asset
8. COG Expenses (L) Community Residential	\$ 2,836	\$ (1,927)	\$ 909		To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 753	\$ (502)	\$ 251		To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 41	\$ 41		To agree to audited COG amounts
Worksheet 2					
4. Other Expenses (O) Non-Federal Reimbursable	\$ 99,926	\$ 22,478	\$ 122,404		To reclassify non-federal reimbursable expenses
		\$ (99,181)	\$ 23,223		To reclassify auditor and treasurer fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 90,551	\$ (22,478)	\$ 68,073		To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 44,555	\$ 11,303	\$ 55,858		To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 11,821	\$ 3,623	\$ 15,444		To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 2,877	\$ 2,877		To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 99,181	\$ 99,181		To reclassify auditor and treasurer fees
Worksheet 2A					
1. Salaries (A) Early Intervention	\$ 136,695	\$ (80,372)	\$ 56,323		To reclassify Early Intervention salaries
1. Salaries (E) Facility Based Services	\$ 331,264	\$ (189,268)	\$ 141,996		To reclassify Facility Based salaries
1. Salaries (L) Community Residential	\$ 5,616	\$ (45,716)	\$ -		To reclassify Community Residential salaries
		\$ 40,100	\$ 0		To correct MAC amounts
1. Salaries (N) Service & Support Admin	\$ 40,853	\$ (32,260)	\$ 8,593		To reclassify Service and Support salaries
		\$ 25,292	\$ 33,885		To correct MAC amounts
1. Salaries (U) Transportation	\$ 132,722	\$ (132,722)	\$ 0		To reclassify transportation salaries
2. Employee Benefits (A) Early Intervention	\$ 61,339	\$ (41,079)	\$ 20,260		To reclassify Early Intervention benefits
2. Employee Benefits (E) Facility Based	\$ 128,620	\$ (81,431)	\$ 47,189		To reclassify Facility Based benefits
2. Employee Benefits (L) Community Residential	\$ 3,074	\$ (15,052)	\$ -		To reclassify Community Residential benefits
		\$ 11,978	\$ 0		To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin	\$ 19,366	\$ (19,326)	\$ 40		To reclassify Service and Support benefits
		\$ 19,896	\$ 19,936		To correct MAC amounts
2. Employee Benefits (U) Transportation	\$ 49,684	\$ (49,684)	\$ 0		To reclassify transportation benefits
4. Other Expenses (A) Early Intervention	\$ 1,114	\$ (444)	\$ 670		To reclassify employee-related expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,197	\$ (54)	\$ 1,143		To reclassify employee-related expenses
Worksheet 3					
4. Other Expenses (E) Facility Based Services	\$ 82,723	\$ 12,000	\$ 94,723		To reclassify LICCO reimbursements
5. COG Expenses (L) Community Residential	\$ 1,483	\$ (25)	\$ 1,458		To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 393	\$ 10	\$ 403		To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 66	\$ 66		To agree to audited COG amounts

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 382,811	\$ 80,372	\$ 463,183	To reclassify Early Intervention salaries
1. Salaries (L) Community Residential	\$ -	\$ 45,716	\$ -	To reclassify Community Residential salaries
		\$ (45,716)	\$ -	To correct MAC amounts
1. Salaries (M) Family Support Services	\$ -	\$ 50,699	\$ -	To reclassify MUI investigator employee salaries
		\$ (50,699)	\$ -	To correct MAC amounts
2. Employee Benefits (A) Early Intervention	\$ 161,588	\$ 41,079	\$ 202,667	To reclassify Early Intervention benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 15,052	\$ -	To reclassify Community Residential benefits
		\$ (6,362)	\$ 8,690	To correct MAC amounts
2. Employee Benefits (M) Family Support Services	\$ -	\$ 14,871	\$ -	To reclassify MUI investigator employee benefits
		\$ (9,504)	\$ 5,367	To correct MAC amounts
3. Service Contracts (C) School Age	\$ -	\$ 30,000	\$ 30,000	To reclassify Family & Children First pooled funds
3. Service Contracts (M) Family Support Services	\$ 116,739	\$ 6,956	\$ 123,695	To reclassify payee contract expenses
4. Other Expenses (A) Early Intervention	\$ 41,208	\$ 444	\$ 41,652	To reclassify employee-related expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 5,000	\$ 5,000	To reclassify Special Olympics expenses
5. COG Expenses (L) Community Residential	\$ 278,885	\$ (11,280)	\$ 267,605	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 12,202	\$ 12,202	To agree to audited COG amounts
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 271,406	\$ 14,337	\$ 285,743	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ 205,142	\$ 6,467	\$ 211,609	To correct MAC amounts
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ -	\$ 67,198	\$ 67,198	To reclassify nursing salaries
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 32,182	\$ 32,182	To reclassify nursing benefits
4. Other Expenses (E) Facility Based Services	\$ -	\$ 2,623	\$ 2,623	To reclassify nursing expenses
Worksheet 7-D				
3. Service Contracts (C) School Age	\$ 11,058	\$ (11,058)	\$ -	To reclassify adult psychology expenses
3. Service Contracts (E) Facility Based Services	\$ 35,017	\$ 11,058	\$ 46,075	To reclassify adult psychology expenses
		\$ 8,113	\$ 54,188	To reclassify psychology contract expenses
13. No. of Individual Served (C) School Age	10	\$ (10)	\$ -	To remove individuals reported in error
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 132,722	\$ 132,722	To reclassify transportation salaries
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 49,684	\$ 49,684	To reclassify transportation benefits
4. Other Expenses (E) Facility Based Services	\$ -	\$ 29,882	\$ 29,882	To reclassify Facility Based expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 6,559	\$ 6,559	To reclassify Community Employment expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 157,717	\$ 2,592	\$ 160,309	To reclassify LICCO reimbursements
		\$ (29,882)	\$ 130,427	To reclassify Facility Based expenses
		\$ (6,559)	\$ 123,868	To reclassify Community Employment expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,041,984	\$ 32,260	\$ 1,074,244	To reclassify Service and Support salaries
		\$ (50,699)	\$ 1,023,545	To reclassify MUI investigator employee salaries
		\$ (5,790)	\$ 1,017,755	To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 487,637	\$ 19,326	\$ 506,963	To reclassify Service and Support benefits
		\$ (14,871)	\$ 492,092	To reclassify MUI investigator employee benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 129,623	\$ (6,956)	\$ 122,667	To reclassify payee contract expenses
		\$ (53,827)	\$ 68,840	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 116,558	\$ (30,000)	\$ 86,558	To reclassify Family & Children First pooled funds
		\$ 54	\$ 86,612	To reclassify employee-related expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,115,424	\$ (67,198)	\$ 1,048,226	To reclassify nursing salaries
		\$ 189,268	\$ 1,237,494	To reclassify Facility Based salaries
2. Employee Benefits (E) Facility Based Services	\$ 560,043	\$ (32,182)	\$ 527,861	To reclassify nursing benefits
		\$ 81,431	\$ 609,292	To reclassify Facility Based benefits
3. Service Contracts (E) Facility Based Services	\$ 460,293	\$ (5,000)	\$ 455,293	To reclassify Special Olympics expenses
		\$ (21,508)	\$ 433,785	To reconcile off RSC match expense
		\$ (8,113)	\$ 425,672	To reclassify psychology contract expenses
		\$ (2,206)	\$ 423,466	To reclassify Pathways expenses
4. Other Expenses (E) Facility Based Services	\$ 64,933	\$ (2,623)	\$ 62,310	To reclassify nursing expenses
1. Salaries (G) Community Employment	\$ 231,500	\$ (135,042)	\$ 96,458	To reclass 7 months of non-reimbursable CE salary costs due to lack of documentation except for RSC costs backed out on a1
2. Employee Benefits (G) Community Employment	\$ 141,148	\$ (82,336)	\$ 58,812	To reclass 7 months of non-reimbursable CE benefit costs due to lack of documentation except for RSC costs backed out on a1
3. Service Contracts (G) Community Employment	\$ 24,377	\$ 2,206	\$ 26,583	To reclassify Pathways expenses
4. Other Expenses (G) Community Employment	\$ 8,362	\$ (1,938)	\$ 6,424	To reclass 7 months of non-reimbursable CE costs due to lack of documentation except for RSC costs backed out on a1
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 135,042	\$ -	To reclass 7 months of non-reimbursable CE salary costs due to lack of documentation except for RSC costs backed out on a1
		\$ 82,336	\$ 82,336	To reclass 7 months of non-reimbursable CE benefit costs due to lack of documentation except for RSC costs backed out on a1
		\$ 1,938	\$ 84,274	To reclass non-reimbursable CE costs due to lack of documentation except for RSC costs backed out on a1
		\$ -	\$ 219,316	To reclass non-reimbursable CE costs due to lack of documentation except for RSC costs backed out on a1
a1 adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 31,623	\$ -	To offset RSC expenses
		\$ 57,620	\$ 89,243	To offset RSC payroll
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,107,993	\$ 53,827	\$ 1,161,820	To reclassify fees paid to COG
Plus: Expense Reimbursement Offset from Adult Services	\$ 14,592	\$ (14,592)	\$ -	To reclassify LICCO reimbursements
Plus: Other	\$ 61	\$ 911,367	\$ 911,428	To report omitted funds (County Board is the fiscal agent)
		\$ 21,508	\$ 932,936	To reconcile off RSC match expense
Less: Capital Costs	\$ (131,763)	\$ 970	\$ (130,793)	To reconcile depreciation expense
		\$ (8,225)	\$ (139,018)	To reconcile depreciation expense
Less: Other	\$ (55,503)	\$ (11,280)	\$ (66,783)	To reconcile off Schedule A COG expenses
Total from 12/31 County Auditor's Report	\$ 10,582,800	\$ 911,367	\$ 11,494,167	To correct the County Auditor total
Revenue:				
Plus: Fiscal Agent Funds 5000 and 3140	\$ -	\$ 902,895	\$ 902,895	To record fiscal agent revenue
Total from 12/31 County Auditor's Report	\$ 10,603,986	\$ 902,895	\$ 11,506,881	To correct the County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ 16,662	\$ 1,971	\$ 18,633	To report ancillary costs

This page intentionally left blank.



Dave Yost • Auditor of State

LICKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LICKING 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
APRIL 2, 2013