



Dave Yost • Auditor of State

FAIRFIELD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Fairfield 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 the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008 Cost Report.

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 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 unreported rented or idle floor space. We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board. We noted significant changes have occurred and, as a result, 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*.

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*.

We compared one building and traced each room on the 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 one 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*.

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 variances exceeding 10 percent as reported in Appendix A (2009) and Appendix B (2010).

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and reviewed 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 for those areas that changed from final 2008 square footage and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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 there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

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

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

We compared the County Board's Day Services Attendance Summary 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 differences exceeding two percent. We reported these variances 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 and Enclave 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 in both 2009 and 2010 and as a result we performed procedure 5 below. The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1* for Day Habilitation/Adult Day Services/Vocational Habilitation in 2009 or 2010.

5. 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 15 individual names from the County Board's Enclave attendance sheets for 2009 and 15 individuals 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*.

We found no differences exceeding three 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 with the Cost Report Guides.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's detailed Community Employment units report and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet did not agree to the County Board's supporting documentation for 2008, 2009 and 2010.

We compared the County Board's individuals served and attendance acuity reports for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental

Cost Report worksheet for 2008. We did not perform this procedure for 2009 and 2010 because the County Board had not yet prepared the supplemental Cost Report worksheet.

We found one Enclave individual served in 2008 that should be reclassified from acuity level A to acuity level C.

2. We also compared two individuals from each acuity level, from each program on the County Board's 2008 manual acuity spreadsheet to the Acuity Assessment Instrument for each individual.

We found no errors.

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 Quarterly Transportation 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 Quarterly Transportation reports for accuracy.

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

Recommendation:

We recommend the County Board implement procedures to ensure one-way trips are properly compiled and reported. During testing, we determined the County Board's compilation of one-way trips was not in a manner consistent with the Cost Report Guides and as such, a manual recount by the County Board was required. The Cost Report Guides state, in pertinent part, "transportation units must be maintained by program center."

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*.

For 2009 we traced the number of trips for one child route and one adult route to *Schedule B-3, Quarterly Summary of Transportation Services* due to the route documentation provided by the County Board. For 2010 we traced the number of trips for five individuals 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 Detailed reports to the amount reported in *Schedule B-3*. We found no differences in amounts reported on *Schedule B-3*. We reviewed the County Board's detailed expenditure reports for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section).

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 Quarterly SSA 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 quarterly SSA reports for accuracy.

We found differences exceeding two percent in 2009 and 2010. The County Board's reports were incomplete and our testing found that the services were not consistently coded correctly. In addition, we determined that the system used to generate the reports did not properly calculate units. The County Board indicated that it no longer has access to the software program which maintained SSA units.

The County Board has access to copies of SSA case notes for 2009 and 2010. In accordance with DODD, we identified units equal to the average of one month (5,159 units in 2009 and 5,644 in 2010) for each year under review and requested the County Board code these units from their manual case notes. Below is a breakdown of the unit compilation and results:

2009 SSA Unit Compilation and Results

Unit Type	Units by Initial Category to be Compiled	Number of Units by Category After Compilation	Difference	Percentage Difference
TCM	4,651	4,108	(543)	12%
Other SSA Allowable	451	406	(45)	10%
SSA Unallowable	57	645	588	1,031%
Total	5,159	5,159		

2010 SSA Unit Compilation and Results

Unit Type	Units by Initial Category to be Compiled	Number of Units by Category After Compilation	Difference	Percentage Difference
TCM	5,034	5,409	375	7%
Other SSA Allowable	120	80	(40)	33%
SSA Unallowable	491	156	335	7%
Total	5,645	5,645		

We then projected the resulting units across 2009 and 2010. Recoverable findings are also detailed on pages eight through nine of this report. We reported differences in Appendix A (2009) and Appendix B (2010).

Recommendation:

We recommended the County Board revise its process for reporting the number of SSA units in accordance with requirements of the Cost Report Guides and take steps to ensure that these reports are reliable and accurate. The Cost Report Guides state, "Units of Service, for purposes of this schedule, are to be separated into two categories, Allowable Units and SSA Unallowable units". These categories are defined under Ohio Admin. Code § 5101:3-48-01 (D)(1) and (2).

Officials Response: The three main concerns regarding TCM for 2009 / 2010 were that The County Board's reports were incomplete and the services were not consistently coded correctly; the system used to generate the reports did not properly calculate units; and the units for Other Allowable SSA services were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

It has been recommended from the State Auditors, that the County Board revise its process for reporting the number of SSA units in accordance with requirements of the Cost Report Guides and take steps to ensure that these reports are reliable and accurate. From the County Board's perspective, all of these aspects will have been corrected in switching from the software utilized in 2009/2010 to our current software (Gatekeeper). Fairfield County is in the process of running numerous tests to ensure reports are accurate to the information we gained during the audit process.

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 40 Other SSA Allowable units for both 2009 and 2010 from the County Board's detailed reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error exceeded 10 percent of our Other SSA Allowable services sample and indicated a systemic issue. See procedure 1 above for additional procedures performed. We tested an additional 30 units, 14 for 2009 and 16 for 2010 from the compilation performed under procedure one. The units in error from this additional sample did not exceed 10 percent.

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

We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 and 40 units for 2010 from the County Board's detailed reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample and indicated a systemic issue. See procedure 1 above for systematic issue and additional procedures performed. We tested an additional 30 units per year from the compilation performed under procedure 1. The units in error from this additional sample did not exceed 10 percent.

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 reported units decreased by more than five percent from the prior year *Schedule B-4*. Because the County Board could not provide reliable summary and detail reports of SSA units, they were unable to provide an explanation for the decreases. See procedure 1 above.

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board does record general time units and they account for over 10 percent of total SSA units on the final audited Schedule B-4 plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We did not perform this Procedure because the County Board did not maintain case note documentation for non-individual specific activities.

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 YTD Budget Report for the BD of Developmental Disabilities fund, the FCBDD/MH Shared Complex fund and the FCBDD Capital Improvements fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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's yearly receipt totals reported for these funds.

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 Auditor's YTD Revenue Summary 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's yearly receipt totals in procedure 2 above.

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

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

5. We reviewed the County Board's detailed revenue report and *Schedule C Income Report* to determine whether revenues were 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 \$15,494.82 in 2009 and \$21,610.13 in 2010;
- IDEA Part B revenues in the amount of \$27,314.61 in 2009 and \$37,155 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$6,500.92 in 2009 and \$9,918.84 in 2010;
- Title V revenues in the amount of \$138.31 in 2009;
- School Lunch Program revenues in the amount of \$11,377.65 in 2009 and \$11,202.28 in 2010;
- Title XX revenues in the amount of \$63,707 in 2009 and \$66,104 in 2010; and
- Workers Compensation refunds in the amount of \$6,166.78 in 2009 and \$5,339.16 in 2010.

We also noted Ohio Rehabilitation Services Commission/Pathways revenues in the amount of \$183,160.11 in 2009 and \$318,067 in 2010 but we do not consider these amounts to be potential revenue offsets because the County Board classified corresponding expenses as non-federal reimbursable.

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 §§ 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

Recoverable Finding - 2009

Finding \$51,317.27

We determined the County Board was over reimbursed for four units of Supported Employment - Enclave - 15 minute unit (FNF) in which service documentation did not match units billed. We also determined the County Board was over reimbursed for one unit of Vocational Habilitation – Daily unit (FVH) in which the service documentation supported 4.5 hours of service and reimbursement for the daily rate requires at least five hours of service.

In addition, we determined a systemic billing error in which the County Board was over reimbursed for 110 units of Non-Medical Transportation-Per Trip-Eligible Vehicle (ATB) and 465 units of Non-Medical Transportation-Per Trip-Eligible Vehicle (FTB) for field trips. We also determined a systemic billing error for the second half of 2009 in which the County Board was reimbursed for 45 units of Adult Day Support and Vocational Habilitation "Combination" – Daily unit (AXD), 104 units of Adult Day Support

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).

and Vocational Habilitation "Combination" – Daily unit (FXD) and 96 units of Adult Day Support and Vocational Habilitation "Combination"- 15 minute unit (FXF) where adult day services were reimbursed instead of enclave or a combination of enclave and adult day services. The finding for this billing error was calculated by determining the variance between the amount the County Board should have been reimbursed and the actual reimbursement.

Further, we determined a systemic billing error in which the County Board was over reimbursed 5,016 units of Targeted Case Management for Other SSA Allowable or Unallowable units. The finding for this billing error was calculated by projecting the findings from a sample of the equivalent to one month's units.

We further noted that units reimbursed for TCM exceeded *Schedule B-4* reported units by 663.

Service Code	Units	Review Results	Total Finding
FNF	4	Documentation did not support reimbursed units	\$4.20
FVH	1	Daily rate was reimbursed instead of 15 minute unit rate	\$8.25
ATB	110	Field trips were incorrectly billed	\$1,538.54
FTB	465	Field trips were incorrectly billed	\$6,595.89
AXD	45	Incorrect service was billed	\$184.73
FXD	104	Incorrect service was billed	\$494.61
FXF	96	Incorrect service was billed	\$14.11
TCM	5,016	Unallowable SSA activities billed as TCM	\$37,518.20
TCM	663	Units reimbursed greater than the reported units	\$4,958.74
TOTAL			\$51,317.27

Recoverable Finding - 2010

Finding \$42,725.48

We determined the County Board was over reimbursed for 1 unit of Supported Employment - Enclave - Daily (FND) in which the service documentation supported one hour of service and reimbursement for the daily rate requires at least five hours of service. We also determined the County Board was over reimbursed for two units of Adult Day Support and Vocational Habilitation "Combo" - 15 minute unit (FXF) in which service documentation supported two units less than the County Board was reimbursed for.

In addition, we determined a systemic billing error in which the County Board was over reimbursed for 1,011 units of Non-Medical Transportation-Per Trip-Eligible Vehicle (ATB) and 1,506 units of Non-Medical Transportation-Per Trip-Eligible Vehicle (FTB) for field trips.

Further, we determined a systemic billing error in which the County Board was over reimbursed 1,066 units of Targeted Case Management for Other SSA Allowable or Unallowable units. The finding for this billing error was calculated by projecting the findings from a sample of the equivalent to one month's units.

Service Code	Units	Review Results	Total Finding
FND	1	Daily rate was reimbursed instead of 15 minute unit rate	\$19.66
FXF	2	Documentation did not support reimbursed units	\$2.31
ATB	1,011	Field trips were incorrectly billed	\$13,941.55
FTB	1,506	Field trips were incorrectly billed	\$20,766.08
TCM	1,066	Unallowable SSA activities billed as TCM	\$7,995.88
TOTAL			\$42,725.48

Recommendation:

We recommend the County Board familiarize themselves with applicable rules regarding Medicaid reimbursements and take due care to bill the proper code, bill for the correct number of units and only bill for reimbursable services.

Officials Response: Our agency does operate with both a Department of Quality and Innovation and a Department of Resource Management which monitors the rules for Medicaid billing. These departments have in the past and will continue in the future to be aware of all Medicaid rule changes and how they affect our Medicaid billing. For the non-Medicaid transportation billing in particular, Fairfield County misinterpreted the rule. To protect against this error in the future, Fairfield County has budgeted for contracted oversight of rule implementation to ensure we are not focusing on one portion of the rule and missing a detail elsewhere.

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 original cost report units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to the final units on *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found where the reimbursed Medicaid units were greater than audited TCM units in 2009. We reported a Recoverable Finding in procedure 1 above. We found no instance where the Medicaid reimbursed units were greater than audited TCM units in 2010. However, as reported in Statistics - Service and Support Administration (SSA) procedure 1, the final SSA units were based on a projection. We found no instances where the Medicaid reimbursed units were greater than audited Supported Employment - Community Employment units.

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

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 2009 and 2010 on the MBS Summary by Service Code report.

Because reimbursements exceeded the amount reported by two percent we obtained the County Board's explanation. The variance was due to misclassification errors. We reported differences in Appendix B (2010).

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 Expense Summary report for the BD Developmental Disabilities fund, the US Tank Deductible fund, the FCBB Residential Services fund, the FCBB Facilities fund, the FCBB /MH Shared Complex fund and the FCBB Capital Improvements fund.

We found no differences.

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's yearly disbursement totals reported for these funds.

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 Auditor's Expense Summary and other supporting documentation unless procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board disbursements on the Expense Detailed reports 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 Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet for 2009 or 2010.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the MEORC 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 Expense 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 YTD Budget Detail Report by Report Code reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense all Programs on worksheets 2, 3 and 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment an H-unassigned 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 as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's YTD Budget Detail Report by Report Code 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2009) and Appendix B (2010). We reported differences for 2009 purchases to record their first year's depreciation in Appendix B (2010).

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's YTD Budget Detail Report by Report Code reports that were classified as service contract and other expenses on worksheets 2 through 10 (not selected for scanning under procedure 5 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.

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 Schedule to the County Board's 2009 and 2010 Depreciation Schedules 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 Schedules.

We found no differences.

4. We scanned the County Board's Depreciation Schedules 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 A (2009) and Appendix B (2010).

5. We haphazardly selected four 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 two 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, if applicable) for the disposed items based on its un-depreciated basis and any proceeds received from the 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). We reported no differences in 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 these funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2009 and 2010 Cost Reports and compared the yearly totals to the County Auditor's expense summary.

The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the Cost Report 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 Auditor's Expense Report total.

We found no differences exceeding \$100 for salary or employee benefit expenses on any worksheet.

3. We selected 40 employees and compared the County Board's payroll journal 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).

4. DODD asked us to scan the County Board's State Expenses Detailed 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 if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

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 records.

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 AOS 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 one RMTS observed moment for Activity Code 18-General Administration and one RMTS observed moment for Activity Code 12-program planning, development and interagency coordination of Non-Medicaid services that lacked supporting documentation. We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery

The County Board's response is noted in the Statistics – Service and Support Administration and the Paid Claims Testing sections 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 Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Dave Yost
Auditor of State

February 15, 2014

cc: John Pekar, Superintendent, Fairfield County Board of Developmental Disabilities
Beth Seifert, Chief Fiscal Officer, Fairfield County Board of Developmental Disabilities
Debra Buccilla, Board President, Fairfield County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
2. Dietary Services (B) Adult	\$ 2,679	\$ (2,679)	\$ -	To reclassify facility based square footage
7. Occupational Therapy (B) Adult	\$ 99	\$ (99)	\$ -	To reclassify facility based square footage
14. Facility Based Services (B) Adult	\$ 56,740	\$ 99	\$ 56,839	To reclassify facility based square footage
		\$ 2,679	\$ 59,518	To reclassify facility based square footage
15. Supported Emp. -Enclave (B) Adult	\$ -	\$ 139	\$ 139	To reclassify enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	\$ 554	\$ (139)	\$ 415	To reclassify enclave square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 197	\$ 11	\$ 208	To agree to compiled amounts
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	\$ 18	\$ 5	\$ 23	To agree to compiled amounts
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	\$ 76	\$ (32)	\$ 44	To agree to compiled amounts
2. Days Of Attendance (A) Facility Based Services	\$ 34,916	\$ 33	\$ 34,949	To agree to compiled amounts
2. Days Of Attendance (B) Supported Emp. -Enclave	\$ 372	\$ 229	\$ 601	To agree to compiled amounts
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ -	\$ 5	\$ 5	To agree to compiled amounts
4. 15 Minute Units (C) Supported Emp. -Community Employment	\$ 1,580	\$ 898	\$ 2,478	To agree to compiled amounts
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	\$ -	\$ 2,884	\$ 2,884	To agree to compiled amounts
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ -	\$ 3,385	\$ 3,385	To agree to compiled amounts
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 14,010	\$ (1,408)	\$ 12,602	To agree to compiled amounts
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	\$ -	\$ 95	\$ 95	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	\$ 975	\$ (789)	\$ 186	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 82,017	\$ 82,017	To report expenses for per mile trips
7. Supported Emp. -Comm Emp. (I) One Way Trips- COG			\$ -	
7. Supported Emp. -Comm Emp. (J) Cost of Bus, Tokens, Cabs- COG			\$ -	
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,041	(11,926)	2,115	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	-	4,872	4,872	To correct Other Allowable units
5. SSA Unallowable Units (D) 4th Quarter	692	6,481	7,173	To correct Unallowable units
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 42,597	\$ 286	\$ 42,883	To report loss on sale of a vehicle
8. COG Expenses (L) Community Residential	\$ 556	\$ (448)	\$ 108	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 2,758	\$ (2,224)	\$ 534	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 354,879	\$ 20,688	\$ 375,567	To correct MAC amounts
		\$ (11,571)	\$ 363,996	To correct MAC amounts
3. Service Contracts (X) Gen Expense All Prgm.	\$ 170,020	\$ (59,097)	\$ 110,923	To reclassify contingent billing fees
		\$ (627)	\$ 110,296	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 132,794	\$ (132,794)	\$ -	To reclassify real estate fees
		\$ 627	\$ 627	To reclassify non-federal reimbursable expenses
		\$ 10,174	\$ 10,801	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 114,777	\$ (10,174)	\$ 104,603	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 2,804	\$ 1,729	\$ 4,533	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 13,920	\$ 8,584	\$ 22,504	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 59,097	\$ 59,097	To reclassify contingent billing fees
		\$ 132,794	\$ 191,894	To reclassify real estate fees
		\$ 130,964	\$ 322,855	To reclassify DODD administrative fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 108,105	\$ (18,435)	\$ 89,670	To reclassify direct service salaries
		\$ (28,108)	\$ 61,562	To reclassify direct service salaries
1. Salaries (H) Unasgn Adult Program	\$ 55,795	\$ (66,761)	\$ (10,966)	To reclassify QA Director's salary
		\$ (28,612)	\$ (39,578)	To reclassify QA Director's salary
		\$ 22,138	\$ (17,440)	To correct MAC amounts
1. Salaries (L) Community Residential	\$ -	\$ 28,612	\$ 28,612	To reclassify QA Director's salary
		\$ (6,641)	\$ 21,971	To correct MAC amounts
		\$ (5,232)	\$ 16,739	To correct MAC amounts
1. Salaries (N) Service & Support Admin	\$ 112,769	\$ 66,761	\$ 179,530	To reclassify QA Director's salary
		\$ (15,497)	\$ 163,993	To correct MAC amounts
		\$ (12,208)	\$ 151,725	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ 3,700	\$ (3,700)	\$ -	To reclassify non-federal reimbursable salary
2. Employee Benefits (D) Unasgn Children Program	\$ 52,901	\$ (21,990)	\$ 30,911	To reclassify direct service benefits
		\$ (13,190)	\$ 17,721	To reclassify direct service benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 36,093	\$ (23,985)	\$ 12,108	To reclassify QA Director's benefits
		\$ (10,279)	\$ 1,829	To reclassify QA Director's benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 10,279	\$ 10,279	To reclassify QA Director's benefits
2. Employee Benefits (N) Service & Support Admin	\$ 85,955	\$ 23,985	\$ 109,940	To reclassify QA Director's benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 1,601	\$ (1,601)	\$ -	To reclassify non-federal reimbursable benefits
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 98,658	\$ 3,956	\$ 102,614	To reclassify an expense that was capitalized in error
		\$ (8,340)	\$ 94,274	To reclassify capital asset purchase
5. COG Expenses (L) Community Residential	\$ 105	\$ 8	\$ 113	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 522	\$ 38	\$ 560	To agree to audited COG amounts
Worksheet 5				
1. Salaries (C) Ages 6-21	\$ 382,699	\$ 18,435	\$ 401,134	To reclassify direct service salaries
1. Salaries (D) Unasgn Children Program	\$ -	\$ 28,108	\$ 28,108	To reclassify direct service salaries
1. Salaries (L) Community Residential	\$ -	\$ 13,211	\$ 13,211	To reclassify QA salary
		\$ (4,823)	\$ 8,388	To correct MAC amounts
		\$ (3,888)	\$ 4,500	To correct MAC amounts
2. Employee Benefits (C) Ages (6-21)	\$ 191,369	\$ 21,990	\$ 213,359	To reclassify direct service benefits
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 13,190	\$ 13,190	To reclassify direct service benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 4,355	\$ 4,355	To reclassify QA benefits
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 289,707	\$ (33,970)	\$ 255,737	To correct MAC amounts
Worksheet 7-D				
4. Other Expenses (M) Family Support Services	\$ -	\$ 4,500	\$ 4,500	To reclassify psychology expenses

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 67,934	\$ (13,305)	\$ 54,629	To reclassify field trip expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 756,851	\$ 30,825 \$ (11,253) \$ (9,072)	\$ 767,351	To reclassify QA salary To correct MAC amounts To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 279,196	\$ 10,161	\$ 289,357	To reclassify QA benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 32,706	\$ (4,500)	\$ 28,206	To reclassify psychology expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,081,428	\$ 13,282 \$ 11,571 \$ 65,437	\$ 1,171,718	To correct MAC amounts To correct MAC amounts To reclassify facility based salaries
1. Salaries (H) Unasgn Adult Program	\$ 382,367	\$ (65,437) \$ (30,825) \$ (13,211) \$ 16,076 \$ 12,960	\$ 301,930	To reclassify facility based salaries To reclassify QA salary To reclassify QA salary To correct MAC amounts To correct MAC amounts
2. Employee Benefits (E) Facility Based Services	\$ 484,190	\$ 10,105	\$ 494,295	To reclassify facility based benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 168,450	\$ (10,105) \$ (10,161) \$ (4,355)	\$ 143,829	To reclassify facility based benefits To reclassify QA benefits To reclassify QA benefits
3. Service Contracts (E) Facility Based Services	\$ 87,834	\$ 13,305	\$ 101,139	To reclassify field trip expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 69,759	\$ (19,352)	\$ 50,407	To reclassify fees paid to COG
4. Other Expenses (E) Facility Based Services	\$ 153,801	\$ (7,507)	\$ 146,294	To reclassify capital purchase
4. Other Expenses (G) Community Employment	\$ 9,358	\$ (250)	\$ 9,108	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 216,838	\$ 3,700 \$ 1,601 \$ (100,000) \$ 250	\$ 122,389	To reclassify non-federal reimbursable salary To reclassify non-federal reimbursable benefits To reclassify RSC match To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 140,561	\$ 7,507 \$ (3,956) \$ 8,340	\$ 152,452	To reclassify capital purchase To reclassify an expense that was capitalized in error To reclassify capital asset purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 82,541	\$ 19,352	\$ 101,893	To reclassify fees paid to COG
Plus: RSC Match	\$ -	\$ 100,000	\$ 100,000	To reclassify RSC match
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ 130,964	\$ (130,964)	\$ -	To reclassify DODD administrative fees
Less: Capital Costs	\$ (209,937)	\$ (286)	\$ (210,223)	To reconcile off depreciation
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ 13,091	\$ 785	\$ 13,876	To correct ancillary costs

Appendix B
Fairfield County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 8,050	\$ 8,050	To reclassify adaptations/modifications
Schedule B-1, Section A				
7. Occupational Therapy (B) Adult	\$ 99	\$ (99)	\$ -	To reclassify facility based square footage
14. Facility Based Services (B) Adult	\$ 60,676	\$ (3,918)	\$ 56,757	To remove square footage associated with an operating lease
		\$ 99	\$ 56,857	To reclassify facility based square footage
15. Supported Emp. -Enclave (B) Adult	\$ 216	\$ (216)	\$ -	To remove square footage associated with an operating lease
		\$ 463	\$ 463	To reclassify enclave square footage
16. Supported Emp. -Comm Emp. (B) Adult	\$ 925	\$ (463)	\$ 462	To reclassify enclave square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	\$ 35	\$ (1)	\$ 34	To remove an individual reported in error
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ -	\$ 4	\$ 4	To agree to compiled amounts
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ 2,870	\$ (1,517)	\$ 1,353	To agree to compiled amounts
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 14,481	\$ (6,591)	\$ 7,890	To agree to compiled amounts
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	\$ -	\$ 246	\$ 246	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	\$ 1,261	\$ (881)	\$ 380	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	\$ 887	\$ (887)	\$ -	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 113,058	\$ 113,058	To report cost of per mile trips
7. Supported Emp. -Comm Emp. (I) One Way Trips- COG			\$ -	
7. Supported Emp. -Comm Emp. (J) Cost of Bus, Tokens, Cabs- COG			\$ -	
Schedule B-4				
1. TCM Units (D) 4th Quarter	13230	4505	17735	To correct TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	727	(6)	721	To correct Other Allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	273	(273)	0	To correct Other Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	198	(198)	0	To correct Other Allowable units
5. SSA Unallowable Units (B) 2nd Quarter	1,390	(689)	701	To correct Unallowable units
5. SSA Unallowable Units (C) 3rd Quarter	1,648	(1,648)	0	To correct Unallowable units
5. SSA Unallowable Units (D) 4th Quarter	1,681	(1,681)	0	To correct Unallowable units
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,872	\$ 1,501	\$ 3,373	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 4,236	\$ 1,351	\$ 5,587	To correct depreciation
8. COG Expenses (L) Community Residential	\$ 104	\$ (69)	\$ 35	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 843	\$ (562)	\$ 281	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 28	\$ 28	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 476,237	\$ (229,513)	\$ 246,724	To correct MAC amounts
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,640	\$ 2,404	\$ 10,044	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 280,348	\$ (2,404)	\$ 277,944	To reclassify non-federal reimbursable expenses
		\$ (5,200)	\$ 272,744	To reclassify capital asset purchase
5. COG Expenses (L) Community Residential	\$ 1,631	\$ 513	\$ 2,144	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 13,154	\$ 4,133	\$ 17,287	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,698	\$ 1,698	To agree to audited COG amounts
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 119,732	\$ (554)	\$ 119,178	To reclassify direct service salaries
1. Salaries (H) Unasgn Adult Program	\$ 34,119	\$ (48,247)	\$ -	To reclassify QA Director's salary
		\$ (20,678)	\$ -	To reclassify QA Director's salary
		\$ 34,806	\$ -	To correct MAC amounts
1. Salaries (L) Community Residential	\$ -	\$ 20,678	\$ 20,678	To reclassify QA Director's salary
		\$ (20,678)	\$ -	To correct MAC amounts
1. Salaries (N) Service & Support Admin	\$ 48,119	\$ (96,366)	\$ -	To correct MAC amounts
		\$ 48,247	\$ -	To reclassify QA Director's salary
2. Employee Benefits (D) Unasgn Children Program	\$ 48,969	\$ (89)	\$ 48,880	To reclassify direct service benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 27,693	\$ (18,434)	\$ 9,259	To reclassify QA Director's benefits
		\$ (7,896)	\$ 1,363	To reclassify QA Director's benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 7,896	\$ 7,896	To reclassify QA Director's benefits
		\$ (2,456)	\$ 5,440	To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin	\$ 40,608	\$ (18,504)	\$ 22,104	To correct MAC amounts
		\$ 18,434	\$ 40,538	To reclassify QA Director's benefits
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 4,750	\$ 4,750	To reclassify purchase under capitalization threshold
5. COG Expenses (N) Service & Support Admin	\$ 440	\$ 12	\$ 452	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 44	\$ 44	To agree to audited COG amounts
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 89,447	\$ 554	\$ 90,001	To reclassify direct service salaries
1. Salaries (L) Community Residential	\$ -	\$ 13,902	\$ 13,902	To reclassify QA salary
		\$ (13,902)	\$ -	To correct MAC amounts
2. Employee Benefits (D) Unasgn Children Program	\$ 28,411	\$ 89	\$ 28,500	To reclassify direct service benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 3,715	\$ 3,715	To reclassify QA benefits
		\$ (2,193)	\$ 1,522	To correct MAC amounts
4. Other Expenses (L) Community Residential	\$ 69,566	\$ (8,050)	\$ 61,516	To reclassify adaptations/modifications
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8,135	\$ 8,135	To agree to audited COG amounts
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 225,995	\$ 273,505	\$ 499,500	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ 198,158	\$ 130,360	\$ 328,518	To correct MAC amounts
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 1,216,635	\$ (60,672)	\$ 1,155,963	To reclassify field trip expenses

Appendix B
Fairfield County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 880,394	\$ (68,518)		To correct MAC amounts
	\$	\$ 32,437	\$ 844,313	To reclassify QA salary
2. Employee Benefits (N) Service & Support Admin. Costs		\$ 8,668	\$ 8,668	To reclassify QA benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,044,629	\$ 21,372		To correct MAC amounts
	\$	\$ 68,500	\$ 1,134,501	To reclassify facility based salaries
1. Salaries (H) Unasgn Adult Program	\$ 441,105	\$ (7,912)		To correct MAC amounts
	\$	\$ (32,437)		To reclassify QA salary
	\$	\$ (13,902)		To reclassify QA salary
	\$	\$ (68,500)	\$ 318,354	To reclassify facility based salaries
2. Employee Benefits (E) Facility Based Services	\$ 424,657	\$ 12,923	\$ 437,580	To reclassify facility based benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 170,301	\$ (8,668)		To reclassify QA benefits
	\$	\$ (3,715)		To reclassify QA benefits
	\$	\$ (12,923)	\$ 144,995	To reclassify facility based benefits
3. Service Contracts (E) Facility Based Services	\$ 259,345	\$ 60,672	\$ 320,017	To reclassify field trip expenses
4. Other Expenses (G) Community Employment	\$ 153,626	\$ (508)	\$ 153,118	To reclassify non-federal reimbursable expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 99,642	\$ (2,500)		To reclassify deposit on capital purchase
	\$	\$ (13,899)	\$ 83,243	To reclassify fees paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ 232,933	\$ 508	\$ 233,441	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Improvement	\$ 381,632	\$ 2,500		To reclassify deposit on capital purchase
	\$	\$ 5,200		To reclassify capital asset purchase
	\$	\$ (4,750)	\$ 384,582	To reclassify purchase under capitalization threshold
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 80,303	\$ 13,899	\$ 94,202	To reclassify fees paid to COG
Less: Capital Costs	\$ (218,695)	\$ (1,351)		To reconcile off depreciation
	\$	\$ (1,501)	\$ (221,547)	To reconcile off depreciation
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 25,543	\$ 25,543	To report ancillary costs



Dave Yost • Auditor of State

FAIRFIELD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FAIRFIELD 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
MAY 8, 2014**