



Dave Yost • Auditor of State



**MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Auditors' Report.....	1
Recommendation: Maintenance of Required Service Documentation .....	4
Paid Claims - Recoverable Findings – 2010.....	9
Paid Claims - Recoverable Findings – 2011.....	9
Recommendation: Maintenance of Payroll Documentation .....	13
Appendix A: Income and Expenditure Report Adjustments – 2010.....	15
Appendix B: Income and Expenditure Report Adjustments – 2011.....	18

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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, 13<sup>th</sup> 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 Mahoning County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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, 2009, 2010 and 2011 Cost Reports.

### **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 2009 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 2010 and 2011 square footage totals to final 2009 square footage totals and discussed square footage changes with the County Board. We noted significant changes have occurred and 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 floor plans.

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

### **Statistics – Square Footage (Continued)**

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 square footage for each room on the Leonard Kirtz School building'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 to the County Board's summary. However, based on other procedures performed in the Payroll Testing section, square footage should be reallocated on *Schedule B-1, Section A, Square Footage* for Program Supervision and Non-Federal Reimbursable and we obtained the County Board's input on allocating this square footage. We reported these variances in Appendix A (2010) and Appendix B (2011).

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*.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

5. We obtained 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 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. However, for 2011, we determined that the number of Enclave individuals served on *Worksheet 7B, Nursing Services* needed to be removed as these statistics resulted in costs being allocated to this program and the County Board does not provide Enclave services.

These statistics were removed in Appendix B (2011).

2. DODD asked us to compare the County Board's final 2009 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 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

**Statistics – Attendance (Continued)**

We found no differences in 2010; however, we compared the County Board's supporting documentation for typical hours of service for adult day services to the typical hours of service reported on *Schedule B-1* and found a difference. In addition, the County Board reported typical hours of service for Enclave and the County Board does not provide Enclave services.

We found the reported typical hours of service changed in 2011; however, there was no difference between the County Board's supporting documentation and the typical hours of service reported on *Schedule B-1*. In addition, the County Board reported typical hours of service for Enclave and the County Board does not provide Enclave services.

We reported the differences in Appendix A (2010) and Appendix B (2011).

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 Attendance Summary reports for the number of individuals served and days of attendance reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2010) and Appendix B (2011).

In addition, through a scan of the County Board's detailed expenditure report for contract service providers (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report section), we identified several adult day service providers whose individuals served and days of attendance were not reported on *Schedule B-1, Section B, Attendance Statistics*. We obtained documentation for the individuals served and days of attendance from the County Board and reported the omitted statistics in Appendix A (2010) and Appendix B (2011).

We also determined the individuals served and days of attendance reported on *Schedule B-1*, for Enclave were estimates and did not meet the definition of an Enclave under Ohio Admin. Code § 5123:2-9-16(B), but did meet the definition of Vocational Habilitation under Ohio Admin. Code § 5123:2-9-14(B). In 2010, the County Board could not provide supporting documentation for the individuals served or days of attendance to reclassify as Adult Day services; therefore, the statistics were removed and the corresponding costs are unallowable per 2 CFR Part 225, Appendix A Section (C)(1)(j) and (C)(3)(a) (see procedures and results in the Non-Payroll Expenditures and Reconciliation to County Auditor Report and Payroll Testing sections). In 2011, we obtained documentation from the County Board for individuals served and days of attendance and we reclassified the statistics to Adult Day services. We reported these differences in Appendix A (2010) and Appendix B (2011).

Furthermore, the County Board stated it did not document or bill for Community Employment services in 2010 or 2011. Therefore, without adequate supporting documentation that a service took place and benefitted the County Board's Community Employment program, individuals served and 15 minute units on *Schedule B-1* were removed in 2010 and corresponding costs are unallowable per 2 CFR Part 225, Appendix A Section (C)(1)(j) and (C)(3)(a) (see procedures and results in the Non-Payroll Expenditures and Reconciliation to County Auditor Report and Payroll Testing sections). We reported these difference in Appendix A (2010). Community Employment statistics were not reported in 2011.

**Recommendation:**

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part "This schedule requires statistical information specific to Adult and Children's Programs" 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."

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

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 did not perform this procedure as the individuals served did not change by more than 10 percent from the prior year's *Schedule B-1* (see procedure 4 above).

6. DODD requested us to haphazardly select 15 Community Employment units from both 2010 and 2011 from the County Board's detailed Community Employment units report. DODD asked us then 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 did not perform this procedure as the County Board did not track 15 minute Community Employment units in 2010 and 2011 (see procedure 3 above).

**Acuity Testing**

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

We found no variances in 2008 or 2009.

For 2010, for Facility Based services we found 7,872 days of attendance should be added to the A acuity level; 725 days of attendance should be added to the B acuity level; and 934 days of attendance should be added to the C acuity level.



### Acuity Testing (Continued)

For 2011, for Facility Based services we found 12,338 days of attendance should be added to the A acuity level; 592 days of attendance should be added to the B acuity level; and 873 days of attendance should be added to the C acuity level.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance by acuity reports to the Acuity Assessment Instrument (AAI) or other documentation for each individual for 2008, 2009, 2010 and 2011.

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental Cost Report worksheets. However, we found two individuals in 2008 and 2009 where the AAI or equivalent document could not be located by the County Board. We found one individual in 2008 and two individuals in 2009 where the AAI provided was performed on a date after the year of acuity that was tested.

We reported the differences from the Acuity Testing procedures on revised Days of Attendance by Acuity supplemental Cost Report worksheets for 2010 and 2011 submitted to DODD.

### 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 Services*.

We compared the number of one-way trips from the County Board's multiple transportation reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found variances we reported in Appendix A (2010) and Appendix B (2011).

In addition, through our scan of the County Board's detailed expenditure report for contract transportation service expenses (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report section); we identified several providers whose trips were not reported on *Schedule B-3*. We obtained documentation for these trips from the County Board and reported the omitted trips in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, 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 10 adult individuals and one child for one week in January and March for 2010 and one week in October for 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested us to report variances if the County 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 Services*.

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 and 2011. We scanned the County Board's detailed expenditure reports for any of these costs not identified by the County Board. We found no unreported costs of bus tokens or cabs.

**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 TCM Units reports with those statistics reported in *Schedule B-4*. We also footed the County Board's quarterly TCM Units reports for accuracy.

We found differences; however, a review of TCM documentation in the Paid Claims Testing section revealed that the County Board's quarterly TCM Units reports were not properly calculating total SSA units. We obtained revised quarterly TCM Units reports and compared with those statistics reported in *Schedule B-4*.

We found differences as reported in Appendix A (2010) and Appendix B (2011). In addition, we determined the County Board provided Home Choice units in 2010 and were reimbursed for these units as TCM services; therefore, we adjusted Home Choice Units in Appendix A (2010) and reported findings in the amount of \$67.31 which is included in Paid Claims - Recoverable Finding - 2010.

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

We determined the County Board did not properly code all of their Other Allowable units as a portion was reported as Unallowable SSA units. Through discussion with DODD, we modified our method of selecting our samples for both the Other Allowable units in this procedure, and unallowable units tested in procedure 3. Overall the units tested remained consistent at 120 units between both procedures; however, the numbers tested in each category were weighted based on the number of units in the revised SSA reports. Subsequently, we haphazardly selected 30 Other SSA Allowable units for both 2010 and 2011 from the quarterly TCM Units 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 did not exceed 10 percent of our sample for 2010 or 2011.

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

Due to the issue noted in procedure 2 above, we haphazardly selected 90 Unallowable SSA service units for both 2010 and 2011 from the quarterly TCM Units reports. We 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 error rate found in the sample was projected across this subpopulation and used to identify a projected number of Other Allowable units.

From the sample population of 12,370 Unallowable SSA units for 2010, we selected our sample of 90 units and found 19.4 percent of those units were Other SSA Allowable and we projected and then reclassified 2,394 units as Other SSA Allowable units.

We reported the differences in Appendix A (2010).

From the sample population of 11,705 Other SSA Unallowable units for 2011, we selected our sample of 90 units and found 22.8 percent of those units were Other SSA Allowable and we projected and then reclassified 2,672 units as Other SSA Allowable units.

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

We reported the differences in Appendix B (2011).

In addition, we were notified by the County Board of a Service and Support Administrator whose employment was terminated for fraudulently reporting case notes and time worked. We received a modification from DODD to test a haphazard sample of 60 TCM units provided by this employee in 2010 and 2011 and review case note documentation to determine if the units were valid and appeared accurate for amounts billed. We also compared the units entered against payroll records to determine if the employee was working at the time the units were entered.

We reported there was one date selected in which the employee took leave but we could not verify the time of the leave from County Board records. We found no other differences. We reported no variances in Appendix A (2010) and Appendix B (2011).

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 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that more clients became eligible for Medicaid, Home Choice came to an end, and the County Board had significantly less activity with its Service Response, which generated unallowable SSA units. We reported no variances in Appendix A (2010) and Appendix B (2011).

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 did record general time units and they accounted for over 10 percent of total SSA units on the final *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 as the County Board does not track general time units nor does it maintain general time case notes.

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

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's MCBDD Revenue reports for the Special Education IDEA Part B (2300), Capital Projects (3200), Operating (7450), Underground Storage Tank (7451) and Reserve (7500) funds 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.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheets* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

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 North East Ohio Network (NEON or the COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's 2010 and 2011 Summary and Detailed Revenue Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs 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 \$97,662.57 in 2010 and \$120,223.52 in 2011;
- IDEA Part B revenues in the amount of \$156,837.29 in 2010 and \$67,748.18 in 2011;
- School Lunch Program revenues in the amount of \$36,318.64 in 2010 and \$66,497.80 in 2011; and
- Title XX revenues in the amount of \$74,314 in 2010 and \$176,446 in 2011.

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 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;
- 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.<sup>1</sup>

We found instances of non-compliance with these documentation requirements for 2010 and 2011.

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<sup>1</sup> For non-medical transportation 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).

**Recoverable Finding - 2010 Finding \$313.46**

We determined the County Board was over reimbursed for Adult Day Support - 15 minute units (ADF) service; Adult Day Support & Vocational Habilitation - 15 minute units (AXF) service; Adult Day Support & Vocational Habilitation - 15 minute units (FXF) service; and Targeted Case Management (TCM).

Service Code	Units	Review Results	Finding
ADF	50	Service documentation did not match units billed	\$122.00
AXF	53	Service documentation did not match units billed	\$64.19
FXF	50	Service documentation did not match units billed	\$30.04
TCM	13	Service documentation did not match units billed and 9 Home Choice units were billed as TCM	\$97.23
<b>TOTAL</b>			<b>\$313.46</b>

**Recoverable Finding - 2011 Finding \$460.54**

We determined the County Board was over reimbursed for Adult Day Support - 15 minute units (FDF); Adult Day Support - Daily (FDS); Adult Day Support and Vocational Habilitation - 15 minute units (FXF); and Targeted Case Management (TCM).

Service Code	Units	Review Results	Finding
FDF	93	Service documentation did not match units billed	\$212.88
FDS	1	Service documentation did not match units billed	\$28.12
FXF	208	Service documentation did not match units billed	\$140.10
TCM	8	Service documentation did not match units billed	\$79.44
<b>TOTAL</b>			<b>\$460.54</b>

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

After our initial comparison found the amounts reimbursed exceeded reported units, we determined the units billed report originally provided by the County Board did not reflect the accurate number of units in the day, rather only reported units that were exactly 15 minutes. We then obtained revised reports that reflected the correct units which we used in the *Statistics – Service and Support Administration* section. The comparison of the final units to the MBS report found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units when comparing to the revised reports.

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

**Recoverable Finding - 2011 Finding \$460.54 (Continued)**

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code report.

We found no differences. The County Board did not report costs on *Schedule A*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2010 and 2011.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's MCBDD Expense report balances for the Special Education IDEA Part B (2300), Capital Projects (3200), Operating (7450), Underground Storage Tank (7451) and Reserve (7500) funds.

We found no differences in 2010. In 2011, we found differences as reported in Appendix B.

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 us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expenditure reports for 2010 and 2011 and other supporting documentation.

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's detailed disbursements 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 detailed expenditure report for 2010 and Year to Date Report for 2011.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the NEON prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's detailed expenditure report for 2010 and Year to Date Report for 2011 for service contracts and other expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2 through 8; Column N-Service and Support

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)**

Administration 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 as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's detailed expenditure report for 2010 and Year to Date Report for 2011 for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's depreciation schedules.

We found purchases meeting the capitalization criteria in both 2010 and 2011 that were not include in the County Board's depreciation schedules. We reported difference for 2010 purchase to record the first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 100 disbursements from 2010 and 2011 from the County Board's detailed expenditure report for 2010 and Year to Date Report for 2011 that were classified as service contract and other expenses on worksheets 2 through 10. 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 reported differences in Appendix A (2010) and Appendix B (2011) for misclassified costs and non-federal reimbursable 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 2009 depreciation schedule to the County Board's 2010 and 2011 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 schedules 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 differences as reported in Appendix A (2010). We found no differences in 2011.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

4. We scanned the County Board's depreciation schedule for 2010 and 2011 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 found no differences.

5. We haphazardly selected three of the County Board's fixed assets purchased in either 2010 or 2011 to determine if the useful lives 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 useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected one disposed asset in 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's depreciation schedule. We also recalculated depreciation and any gain or loss applicable 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix B (2011) and selected five more disposed assets for testing. We found additional variances and reported them in Appendix B (2011).

### **Payroll Testing**

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the Special Education IDEA Part B (2300), Capital Projects (3200), Operating (7450), Underground Storage Tank (7451) and Reserve (7500) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the county auditor's MCBDD Expense reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the County Board prepared crosswalks and Gross Wages report for 2010 and Payroll Earnings report for 2011 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 prepared crosswalks and Gross Wages report for 2010 and Payroll Earnings report for 2011.

We found differences as reported in Appendix A (2010). In 2011, we found no differences exceeding \$100 on any worksheet.

In addition, in 2010 the County Board's Gross Wages report included adjustments that the County Board was unable to explain or support. However, because the County Board reconciled its total salaries to the county auditor and its total expenses reconciled to county auditor's report totals, we performed no further review.



**Recommendation:**

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guides in the Audit and Records Retention Requirements section which states in pertinent part, "Expenditure and Income Reports are subject to audit by DODD, ODM 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."

3. We selected 40 employees and compared the County Board's organizational chart, staffing/payroll journal, and job descriptions 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 found no differences.

4. DODD asked us to scan the County Board's detail payroll reports for 2010 and 2011 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. However, based on other procedures performed in Statistics - Attendance section, we determined that salary and benefit costs for Enclave and Community Employment were not properly reported due to the lack of supporting documentation and we obtained the County Board's input on reclassifying these costs.

We reported differences in Appendix A (2010) and Appendix B (2011).

**Medicaid Administrative Claiming (MAC)**

1. DODD asked us to contact its Random Moment Time Study (RMTS Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We did not perform this procedure in 2010 as the County Board did not participate in the MAC program. We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary reports to the County Board's 2011 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 Report to Worksheet 6, columns (I) and (O) for 2011.

We found no differences.

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

We reported differences in Appendix B (2011).

**Medicaid Administrative Claiming (MAC) (Continued)**

4. We selected 13 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report from the third quarter of 2011 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 2011.

We found no differences.

We received no response from the officials to the exceptions noted above.

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

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



**Dave Yost**  
Auditor of State

June 18, 2014

cc: Kristine Hodge, Interim Superintendent, Mahoning County Board of Developmental Disabilities  
Sean Kern, Business Manager, Mahoning County Board of Developmental Disabilities  
Anthony Sertick, Board President, Mahoning County Board of Developmental Disabilities

**Appendix A**  
**Mahoning County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
27. Home Choice Community Transition Services (L) Community Residential	\$ -	\$ 46,010	\$ 46,010	To match audited COG workbook
<b>Schedule B-1, Section A</b>				
15. Supported Emp. -Enclave (B) Adult	49	(49)	-	To reclassify G. Winsen & M. Flinn square footage
16. Supported Emp. -Comm Emp. (B) Adult	114	(114)	-	To reclassify G. Winsen & M. Flinn square footage
21. Service And Support Admin (D) General	4,648	721	5,369	To correct square footage
25. Non-Reimbursable (B) Adult	-	30,676	-	To report non-federal reimbursable square footage
		114	-	To reclassify G. Winsen & M. Flinn square footage
		49	30,839	To reclassify G. Winsen & M. Flinn square footage
25. Non-Reimbursable (C) Child	-	5,227	5,227	To correct square footage
25. Non-Reimbursable (D) General	5,449	(5,227)	222	To correct square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	437	39	476	To add individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	23	(23)	-	To remove individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	69	(69)	-	To remove individuals served
2. Days Of Attendance (A) Facility Based Services	74,468	5,318	-	To correct days of attendance
		4,213	83,999	To add days of attendance
2. Days Of Attendance (B) Supported Emp. - Enclave	4,685	(4,685)	-	To remove days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6.3	0.2	6.5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	4.0	(4.0)	-	To remove typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	273,493	(273,493)	-	To remove 15-minute units
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	31,305	21,129	-	To correct one way trips
		8,201	60,635	To add one way trips
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	2,185	(2,185)	-	To remove one way trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	2,340	(2,340)	-	To remove one way trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	2,541	(2,541)	-	To remove one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	2,288	(2,288)	-	To remove one way trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	6,614	(41)	6,573	To correct one way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	6,457	(6,457)	-	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	6,440	(6,440)	-	To correct one way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	22,051	(9,394)	-	To correct TCM units
		(9)	12,648	To reclassify Home Choice units
2. Other SSA Allowable Units (D) 4th Quarter	-	5,598	-	To record other allowable units
		2,394	7,992	To project allowable units
3. Home Choice Units (D) 4th Quarter	-	9	9	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	2,173	606	-	To correct unallowable Units
		(2,394)	385	To project allowable units

**Appendix A (Page 2)**  
**Mahoning County Board of Developmental Disabilities**  
**2010 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1</b>				
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 681	\$ 681	To record depreciation
8. COG Expenses (L) Community Residential	\$ 7,935	\$ (7,327)	\$ 608	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 2,949	\$ (2,615)	\$ 334	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 84	\$ 84	To match audited COG workbook
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 224,936	\$ (85,000)	\$ 139,936	To reclassify school age expense
5. COG Expenses (L) Community Residential	\$ 161,634	\$ (130,735)	\$ 30,899	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 60,063	\$ (43,116)	\$ 16,947	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 4,258	\$ 4,258	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 51,881	\$ 51,881	To match audited COG workbook
<b>Worksheet 2A</b>				
4. Other Expenses (E) Facility Based Services	\$ 54,477	\$ (1,059)	\$ 53,418	To correct cell total
5. COG Expenses (L) Community Residential	\$ 15,958	\$ (15,958)	\$ -	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 5,930	\$ (5,930)	\$ -	To match audited COG workbook
<b>Worksheet 5</b>				
3. Service Contracts (C) School Age	\$ 1,891	\$ 85,000	\$ 86,891	To reclassify school age expense
5. COG Expenses (L) Community Residential	\$ 254,801	\$ (45,660)	\$ 209,141	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 94,684	\$ 20,027	\$ 114,711	To match audited COG workbook
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 28,821	\$ 28,821	To match audited COG workbook
<b>Worksheet 8</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,247,741	\$ 253	\$ 1,247,994	To correct cell total
3. Service Contracts (E) Facility Based Services	\$ -	\$ 91,256	\$ 91,256	To reclassify contract provider transportation expenses
		\$ 9,108	\$ 100,364	To reclassify contract provider transportation expense
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 21,054	\$ 21,054	To reclassify transit service contract expense
		\$ 221,009	\$ 242,063	To reclassify transit service contract expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 252,958	\$ (21,054)	\$ 231,904	To reclassify transit service contract expense
		\$ (221,009)	\$ 10,895	To reclassify transit service contract expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 2,940,717	\$ (1,800)	\$ 2,938,917	To correct cell total
1. Salaries (F) Enclave	\$ 29,314	\$ (29,314)	\$ -	To reclassify G. Winsen & M. Flinn salaries
1. Salaries (G) Community Employment	\$ 67,018	\$ (67,018)	\$ -	To reclassify G. Winsen & M. Flinn salaries
2. Employee Benefits (F) Enclave	\$ 10,032	\$ (10,032)	\$ -	To reclassify G. Winsen & M. Flinn benefits
2. Employee Benefits (G) Community Employment	\$ 22,937	\$ (22,937)	\$ -	To reclassify G. Winsen & M. Flinn benefits
3. Service Contracts (E) Facility Based Services	\$ 641,094	\$ (91,256)	\$ 549,838	To reclassify contract provider transportation expenses
		\$ (9,108)	\$ 540,730	To reclassify contract provider transportation expense
		\$ (10,678)	\$ 530,052	To reclassify unsupported expenses
3. Service Contracts (F) Enclave	\$ 158,975	\$ (158,975)	\$ -	To reclassify Pine Industries contract expenses
3. Service Contracts (G) Community Employment	\$ 50,000	\$ (50,000)	\$ -	To reclassify RSC match
4. Other Expenses (E) Facility Based Services	\$ 37,276	\$ 742	\$ 38,018	To correct cell total
4. Other Expenses (F) Enclave	\$ 66	\$ (66)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (G) Community Employment	\$ 152	\$ 220	\$ 372	To correct cell total
		\$ (220)	\$ 152	To reclassify non-federal reimbursable expenses
		\$ (152)	\$ -	To reclassify non-federal reimbursable expenses

Appendix A (Page 2)  
 Mahoning County Board of Developmental Disabilities  
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10 (Cont.)</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 67,018		To reclassify G. Winsen & M. Flinn salaries
		\$ 22,937		To reclassify G. Winsen & M. Flinn benefits
		\$ 220		To reclassify non-federal reimbursable expenses
		\$ 152		To reclassify non-federal reimbursable expenses
		\$ 29,314		To reclassify G. Winsen & M. Flinn salaries
		\$ 10,032		To reclassify G. Winsen & M. Flinn benefits
		\$ 158,975		To reclassify Pine Industries contract expenses
		\$ 66		To reclassify non-federal reimbursable expenses
		\$ 10,678	\$ 299,392	To reclassify unsupported expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: LESS COG ROOM & BOARD CHARGE FROM SCHEDULE A	\$ (22,653)	\$ (46,010)	\$ (68,663)	To match audited COG workbook
Plus: Other	\$ -	\$ 50,000	\$ 50,000	To reclassify RSC match
Less: Capital Costs	\$ (892,303)	\$ (681)	\$ (892,984)	To reconcile off depreciation expense
		\$ 35		
		\$ 38		
		\$ 12		
		\$ 85		
		\$ 351,954		

**Appendix B**  
**Mahoning County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
1. Building Services (A) MAC	105	(105)	-	To correct square footage
7. Occupational Therapy (C) Child	605	1,235	1,840	To correct square footage
8. Physical Therapy (C) Child	2,470	(1,235)	1,235	To correct square footage
14. Facility Based Services (B) Adult	56,496	(26)		To reclassify portion of G. Winsen square footage
		(78)		To reclassify portion of G. Winsen square footage
		(6)	56,386	To reclassify portion of A. Napolitano square footage
17. Medicaid Administration (A) MAC	-	105	105	To correct square footage
21. Service And Support Admin (D) General	4,304	947	5,251	To correct square footage
22. Program Supervision (B) Adult	2,597	(947)		To correct square footage
		78	1,728	To reclassify portion of G. Winsen square footage
25. Non-Reimbursable (B) Adult	-	30,676		To report non-federal reimbursable square footage
		26		To reclassify portion of G. Winsen square footage
		6	30,708	To reclassify portion of A. Napolitano square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (A) Facility Based Services	397	37		To correct individuals served
		15		To add individuals served
		11	460	To add individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	22	(22)	-	To remove individuals served
2. Days Of Attendance (A) Facility Based Services	72,309	7,320		To correct days of attendance
		4,461		To add days of attendance
		2,022	86,112	To add days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	3,864	(3,864)	-	To remove days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	4.0	(4.0)	-	To remove typical hours of service
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	30,749	12,830		To correct one way trips
		3,617	47,196	To add one way trips
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	1,651	(1,651)	-	To remove one way trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	2,008	(2,008)	-	To remove one way trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	2,094	(2,094)	-	To remove one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	1,980	(1,980)	-	To remove one way trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	6,392	(2,116)	4,276	To remove one way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	6,137	(6,137)	-	To remove one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	5,647	(5,647)	-	To correct one way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	23,238	(7,209)	16,029	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	-	3,921		To record other allowable units
		2,672	6,593	To project allowable units
5. SSA Unallowable Units (D) 4th Quarter	2,369	606		To correct unallowable Units
		(2,672)	303	To project allowable units

**Appendix B (Page 2)**  
**Mahoning County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 1</b>				
3. Buildings/Improve (E) Facility Based Services	\$ 268,760	\$ 1,962	\$ 270,722	To record depreciation expense
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 7,131	\$ 7,131	To reclassify loss on disposal of asset
5. Movable Equipment (U) Transportation	\$ 260,379	\$ (7,131)		To reclassify loss on disposal of asset
		\$ (3,894)		To remove loss calculated on asset that was not disposed
		\$ 5,631	\$ 254,985	To record loss on disposal of asset
8. COG Expenses (L) Community Residential	\$ 3,230	\$ (2,902)	\$ 328	To match audited COG workbook
8. COG Expenses (M) Family Support Services	\$ 1,067	\$ (952)	\$ 115	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 58	\$ 58	To match audited COG workbook
<b>Worksheet 2</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 134,527	\$ (4,180)		To reclassify non-federal reimbursable expense
		\$ (5,625)		To reclassify Special Olympics expense
		\$ (7,700)	\$ 117,022	To reclassify recreational activities contract
4. Other Expenses (O) Non-Federal Reimbursable	\$ 276,528	\$ (276,528)		To reclassify auditor and treasurer fees
		\$ 4,180	\$ 4,180	To reclassify non-federal reimbursable expense
5. COG Expenses (L) Community Residential	\$ 86,827	\$ (66,190)	\$ 20,637	To match audited COG workbook
5. COG Expense (M) Family Support Services	\$ 28,688	\$ (21,434)	\$ 7,254	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 3,665	\$ 3,665	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 56,530	\$ 56,530	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 616,160	\$ 303,124		To reclassify admin fees
		\$ 276,528		To reclassify auditor and treasurer fees
		\$ 8,926		To reclassify MAC fees
		\$ (252,325)		To reclassify MASCO contract expenses
		\$ (224,779)		To reclassify transit service contract expenses
		\$ (138,628)	\$ 589,006	To reclassify Pine Industries contract expenses
		\$ (27,154)		
<b>Worksheet 2A</b>				
5. COG Expenses (L) Community Residential	\$ 7,405	\$ (7,405)	\$ -	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 2,447	\$ (2,447)	\$ -	To match audited COG workbook
<b>Worksheet 3</b>				
4. Other Expenses (E) Facility Based Services	\$ 215,091	\$ (6,000)	\$ 209,091	To reclassify capital asset acquisition
<b>Worksheet 4</b>				
4. Other Expenses (C) School Age	\$ 44,147	\$ 3,551	\$ 47,698	To reclassify dietary expense
<b>Worksheet 5</b>				
1. Salaries (O) Non-Federal Reimbursable	\$ 32,340	\$ (10,311)	\$ 22,029	To reclassify G. Winsen salaries
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 7,063	\$ (4,821)	\$ 2,242	To reclassify G. Winsen benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 7,700	\$ 7,700	To reclassify recreational activities contract
3. Service Contracts (M) Family Support Services	\$ -	\$ 5,625	\$ 5,625	To reclassify Special Olympics expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 25,546	\$ (20,669)	\$ 4,877	To reclassify donation of match paid on vans
5. COG Expenses (L) Community Residential	\$ 246,692	\$ 1,805	\$ 248,497	To match audited COG workbook
5. COG Expenses (M) Family Support Services	\$ 81,509	\$ 5,847	\$ 87,356	To match audited COG workbook
<b>Worksheet 7-(B)</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 44,133	\$ 44,133	To match audited COG workbook
13. No. of Individual Served (F) Enclave	22	(22)	-	To remove individuals served
<b>Worksheet 7-F</b>				
4. Other Expenses (C) School Age	\$ 11,710	\$ (3,551)	\$ 8,159	To reclassify dietary expense
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 40,612	\$ 40,612	To reclassify contract provider transportation expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 224,779	\$ 224,779	To reclassify transit service contract expenses

**Appendix B (Page 3)**  
**Mahoning County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 2,925,723	\$ (2,377)	\$ 2,923,346	To reclassify A. Napolitano salaries
2. Employee Benefits (E) Facility Based Services	\$ 1,271,611	\$ (1,053)	\$ 1,270,558	To reclassify A. Napolitano benefits
3. Service Contracts (E) Facility Based Services	\$ 169,833	\$ (40,612)		To reclassify contract provider transportation expenses
		\$ 252,325		To reclassify MASCO contract expenses
		\$ 138,628	\$ 520,174	To reclassify Pine Industries contract expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 10,311		To reclassify G. Winsen salaries
		\$ 4,821		To reclassify G. Winsen benefits
		\$ 2,377		To reclassify A. Napolitano salaries
		\$ 1,053		To reclassify A. Napolitano benefits
		\$ 20,669	\$ 39,231	To reclassify donation of match paid on vans

**Reconciliation to County Auditor Worksheet**

**Expense:**

Plus: Purchases Greater Than \$5,000	\$ 829,242	\$ 6,000	\$ 835,242	To reclassify capital asset acquisition
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 516,514	\$ (303,124)	\$ 213,390	To reclassify admin fees
Plus: MAC Fees Paid	\$ 8,926	\$ (8,926)	-	To reclassify MAC fees
Less: Capital Costs	\$ (931,826)	\$ (5,631)		To reconcile off depreciation expense
		\$ 3,894		To reconcile off depreciation expense
		\$ (1,962)	\$ (935,525)	To reconcile off depreciation expense
Total from 12/31 County Auditor's Report	\$ 25,434,927	\$ (200)	\$ 25,434,727	To correct County Auditor total

**Medicaid Administration Worksheet**

6. Other Costs (A) Reimbursement Requested Through Calendar Year				
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 22,419	\$ 22,419	To record ancillary costs
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
		\$ 36		
		\$ 40		
		\$ 18		
		\$ 94		
		\$ (196,610)		





# Dave Yost • Auditor of State

**MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MAHONING 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  
AUGUST 26, 2014**