



Dave Yost • Auditor of State

MEIGS 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 Meigs 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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 audited square footage totals and discussed square footage changes with the County Board. The County Board indicated there were no significant changes from the 2009 audited square footage and requested we use those calculations for the 2010 and 2011 cost report. Therefore, we performed limited procedures below in those areas where the square footage had changed since 2009.

Statistics – Square Footage (Continued)

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 (see Procedure 1 above).

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 (see Procedure 1 above).

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

We compared the County Board's final 2009 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 and we reported these variances 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 Guide.

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 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 found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011. We found differences as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance (Continued)

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

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

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 audited period's 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 and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 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 to 2010 and from 2010 to 2011 for the Facility Based Services program and as a result we performed procedure 5 below.

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

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and 15 names for 2011, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

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

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.

The County Board did not provide Community Employment services in 2010 or 2011.

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 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 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, 2009, 2010 and 2011.

We found the following acuity variances for 2008:

- 188 Adult Day Services attendance days should be moved from acuity level A1 to acuity level A; and
- 147 Adult Day Services attendance days should be moved from acuity level C to acuity level A.

For 2009, we found 184 Adult Day Services attendance days should be removed from acuity level A.

For 2010, we found 94 Adult Day Services attendance days should be added to acuity level A.

For 2011, we found 127 Adult Day Services attendance days should be added to acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance by Acuity report to the Acuity Assessment Instrument for each individual for 2008, 2009, 2010, and 2011.

We found the following acuity variances for 2008:

- 143 Adult Day Services attendance days should be moved from acuity level B to acuity level A; and
- 70 Adult Day Services attendance days should be moved from acuity level C to acuity level B.

For 2009, we found 22 Adult Day Services attendance days should be moved from acuity level A1 to acuity level A; and 24 Adult Day Services attendance days should be moved from acuity level B to acuity level C.

For 2010, we found 9 Adult Day Services attendance days should be moved from acuity level A-1 to acuity level C.

For 2011, we found 241 Adult Day Services attendance days should be moved from acuity B to acuity level A.

We reported the differences from both procedure 1 and 2 on the revised Days of Attendance by Acuity supplemental Cost Report worksheet for 2009, 2010 and 2011 and 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 Statistics*.

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

We found differences as reported 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 five 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 five individuals for August for 2010 and September for 2011 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 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 Statistics*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2010 and 2011. We reviewed the County Board's detailed expenditure report for any of these costs not identified by the County Board. We found no unidentified costs.

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 no differences.

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

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Other Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We did not find errors exceeding 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.

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We did not find errors exceeding 10 percent of our sample for 2010 or 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.

In 2010, 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 two SSA's were on an extended leave during the year resulting in this decrease. In 2011, 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 SSA's had a better understanding of unallowable units.

We did not report any 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% 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 haphazardly selected a sample of 60 General Time Units for both 2010 and 2011 from the Non-Billable SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We did not find errors exceeding 10 percent of our sample for 2010 or 2011.

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 revenue account report for general, community residential, title VI preschool grant, capital and battered spouses 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 yearly receipt totals reported for these funds.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports.

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

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

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$1,537 in 2010 and \$1,633 in 2011;
- IDEA Part B revenues in the amount of \$6,456 in 2010 and \$4,265 in 2011;
- Title VI-B revenues in the amount of \$3,293 in 2010 and \$12,913 in 2011;
- School Lunch Program revenues in the amount of \$14,385 in 2010;
- Title XX revenues in the amount of \$12,212 in 2010 and \$15,572 in 2011;

Paid Claims Testing

1. We selected 114 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 Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found thirteen instances in calendar year where the County Board billed the daily rate for adult day array services and also billed the 15-minute unit rate for the same individual on the same service date.

We communicated this to DODD, who subsequently performed a sweep of MBS data for calendar years 2009 through 2013 to identify all occurrences of double-billing by the County Board. DODD will invoice the County Board for all instances of double-billing noted during that time period; therefore, we will not issue recoverable findings in our report.

Recommendation:

The County Board should review current billing practices and develop procedures to ensure services provided are not billed at both a daily rate and a 15-minute unit rate for the same individual on the same service date to remain in compliance with OAC 5123: 2-9-19(I)(6).

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).

Paid Claims Testing (Continued)

Recoverable Finding - 2010

Finding \$56.29

We determined the County Board was over reimbursed for four units of Non-medical transportation (ATB) service in which the supporting documentation support four less trips than what the County Board was reimbursed for. We determined the County Board was over reimbursed for one unit of Adult Day Service (ADS) and Vocational Habilitation (Voc Hab) "Combo"-15 min (AXF) in which the supporting documentation support was only for 31 minutes.

In addition, we determined there to be a systematic billing issue where the County Board was reimbursed for 12 ADS and Voc Hab "Combo"-daily units (AXD) as well as being reimbursed for ADS and Voc Hab "Combo"-15 min units for the same individual on the same date. The supporting documentation did not support the ADS and Voc Hab "Combo"-daily units (AXD).

Service Code	Units	Review Results	Total Finding
ATB	4	Documentation did not support reimbursed units	55.13
AXF	1	Documentation did not support reimbursed units	1.16
		TOTAL	56.29

Recoverable Finding - 2011

Finding \$12.02

We determined the County Board was over reimbursed for one unit of Non-medical transportation (ATB) service in which the supporting documentation shows one less unit that the County Board was reimbursed for.

Service Code	Units	Review Results	Total Finding
ATB	1	Documentation did not support reimbursed units	12.02
		TOTAL	12.02

- 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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), 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.

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 appropriation report balances for the general fund, community residential fund, capital improvement fund and gift fund.

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

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals as reported 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 State Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the Southern Ohio Council of Governance (SOCOG) prepared County Board Summary Workbook.

We found no differences in 2010. We found differences in 2011 as reported in 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 State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2 through 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

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

7. We scanned the County Board's State Expenses Detailed 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 Fixed Asset Listing.

We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). We found no unrecorded purchases meeting the capitalization criteria in 2011.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed report that were classified as service contract and other expenses on Worksheets 2-10. 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 from these procedures in Appendix A (2010) for misclassified costs. We found no differences in 2011.

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 that the County Board did not capitalize and depreciate the County Board building. We recalculated the current year depreciation and reported the adjustments in Appendix A (2010) and Appendix B (2011).

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

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

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

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

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.

Property, Depreciation, and Asset Verification Testing (Continued)

5. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's or 10 percent of items which meet the County Board's capitalization policy and 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 1 disposed asset from 2011 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 2011 for the disposed items based on its undepreciated 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 did not perform this procedure for 2010 because the County Board stated that no capital assets were disposed of in 2010. We found differences in 2011 as reported 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 salaries, PERS/STRS, Workman's Compensation, Health Insurance, Medicare and M.R. Insurance Section 125.

We totaled salaries and benefits from Worksheets 2-10 from the 2010 and 2011 cost reports and compared the yearly totals to the county auditor's appropriation report. The variance was less than two percent.

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

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

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

3. We selected 17 employees and compared the County Board's 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 in 2010 or 2011.

Payroll Testing (Continued)

4. DODD asked us to scan the County Board's State Expenses Detailed 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.

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

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

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

This report replaces the report for the period of January 1, 2010 to December 31, 2011 previously dated October 15, 2013. You should rely on this report rather than on our report dated October 15, 2013. Under the same authority noted above, the procedures in the Acuity Testing section were completed for 2009, 2010 and 2011 and the report was revised to include the 2009, 2010, and 2011 results.



Dave Yost
Auditor of State

October 15, 2013, except for the Acuity Testing for 2009, 2010 and 2011 which is as of August 12, 2014

cc: Kay Davis, Superintendent, Meigs County Board of Developmental Disabilities
Kay McElroy, Business Manager, Meigs County Board of Developmental Disabilities
Roger Hysell, Board President, Meigs County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	\$ 672	\$ 2	\$ 674	To match 2009 audited square footage
1. Building Services (C) Child	\$ 675	\$ (1)	\$ 674	To match 2009 audited square footage
4. Nursing Services (B) Adult	\$ 138	\$ (51)	\$ 87	To match 2009 audited square footage
4. Nursing Services (C) Child	\$ 138	\$ (51)	\$ 87	To match 2009 audited square footage
5. Speech/Audiology (B) Adult	\$ 154	\$ 46	\$ 200	To match 2009 audited square footage
5. Speech/Audiology (C) Child	\$ 200	\$ (200)	\$ -	To match 2009 audited square footage
8. Physical Therapy (B) Adult	\$ 154	\$ 124	\$ 278	To match 2009 audited square footage
8. Physical Therapy (C) Child	\$ 154	\$ (154)	\$ -	To match 2009 audited square footage
12. Pre-School Age Children (C) Child	\$ 4,429	\$ (363)	\$ 4,066	To match 2009 audited square footage
13. School-Age Children (C) Child	\$ 2,979	\$ 66	\$ 3,045	To match 2009 audited square footage
14. Facility Based Services (B) Adult	\$ 5,785	\$ (15)	\$ 5,770	To match 2009 audited square footage
22. Program Supervision (B) Adult	\$ 597	\$ 82	\$ 679	To match 2009 audited square footage
25. Non-Reimbursable (C) Child	\$ -	\$ 194	\$ 194	To match 2009 audited square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 50	\$ 3	\$ 53	To correct number of individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	\$ -	\$ 22	\$ 22	To correct statistics
2. Days Of Attendance (B) Supported Emp. -Enclave	\$ -	\$ 1,236	\$ 1,236	To correct statistics
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ -	\$ 3	\$ 3	To report typical hours of service
Schedule B-3				
2. Pre-School (A) One Way Trips- First Quarter	\$ 1,256	\$ (1,195)	\$ 61	To correct one way trips
2. Pre-School (C) One Way Trips- Second Quarter	\$ 1,188	\$ (1,188)	\$ -	To correct one way trips
2. Pre-School (E) One Way Trips- Third Quarter	\$ 648	\$ (648)	\$ -	To correct one way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	\$ 1,309	\$ (1,309)	\$ -	To correct one way trips
3. School-Age (A) One Way Trips- First Quarter	\$ 856	\$ (411)	\$ 445	To correct one way trips
3. School-Age (C) One Way Trips- Second Quarter	\$ 731	\$ (731)	\$ -	To correct one way trips
3. School-Age (E) One Way Trips- Third Quarter	\$ 521	\$ (521)	\$ -	To correct one way trips
3. School-Age (G) One Way Trips- Fourth Quarter	\$ 877	\$ (877)	\$ -	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 3,450	\$ (1,040)	\$ 2,410	To correct one way trips
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,222	\$ 18,437	\$ 23,659	To report Building depreciation expense
5. Movable Equipment (V) Admin	\$ 2,157	\$ (37)	\$ 2,120	To correct depreciation expense
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 85,046	\$ (54,153)	\$ 30,893	To reclassify fees paid to the COG
	\$	\$ 56,315	\$ 87,208	To reclassify contract expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 34,494	\$ (1,462)	\$ 33,032	To reclassify expenses
	\$	\$ (167)	\$ 32,865	To reclassify unemployment benefits
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 72,877	\$ 1,462	\$ 74,339	To reclassify expenses
Worksheet 2A				
3. Service Contracts (E) Facility Based Services	\$ 117,771	\$ (350)	\$ 117,421	To reclassify fees paid to the COG
	\$	\$ (56,315)	\$ 61,106	To reclassify contract expenses
	\$	\$ (12,986)	\$ 48,120	To reclassify contract expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 77,123	\$ 12,986	\$ 90,109	To reclassify contract expenses
Worksheet 5				
4. Other Expenses (L) Community Residential	\$ 57,643	\$ 2,134	\$ 59,777	To reclassify special olympics expenses
Worksheet 8				
4. Other Expenses (E) Facility Based Services	\$ 54,817	\$ (54,817)	\$ -	To reclassify facility based expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 54,817	\$ 54,817	To reclassify facility based expenses
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 90,040	\$ 167	\$ 90,207	To reclassify unemployment expenses
4. Other Expenses (E) Facility Based Services	\$ 10,067	\$ (2,134)	\$ 7,933	To reclassify special olympics expenses
	\$	\$ (7,933)	\$ -	To reclassify adult program costs
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 7,933	\$ 7,933	To reclassify adult program costs
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Housing	\$ 29,525	\$ (29,525)	\$ -	To reclassify purchases greater than 5000
Plus: Purchases Greater Than \$5,000	\$ -	\$ 29,525	\$ 29,525	To reclassify purchases greater than 5000
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 54,153	\$ 54,153	To reclassify fees paid to the COG
	\$	\$ 350	\$ 54,503	To reclassify fees paid to the COG
Less: Capital Costs	\$ (30,798)	\$ 37	\$ (30,761)	To reconcile off depreciation expense
	\$	\$ (18,437)	\$ (49,198)	
Total from 12/31 County Auditor's Report	\$ 2,375,933	\$ 279	\$ 2,376,212	To match County Auditor total

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	\$ 1,568	\$ (894)	\$ 674	To match 2009 audited square footage
1. Building Services (C) Child	\$ 1,777	\$ (1,103)	\$ 674	To match 2009 audited square footage
2. Dietary Services (B) Adult	\$ 230	\$ 250	\$ 480	To match 2009 audited square footage
2. Dietary Services (C) Child	\$ 730	\$ (250)	\$ 480	To match 2009 audited square footage
4. Nursing Services (B) Adult	\$ 82	\$ 5	\$ 87	To match 2009 audited square footage
4. Nursing Services (C) Child	\$ 92	\$ (5)	\$ 87	To match 2009 audited square footage
5. Speech/Audiology (B) Adult	\$ -	\$ 200	\$ 200	To match 2009 audited square footage
8. Physical Therapy (B) Adult	\$ 458	\$ (180)	\$ 278	To match 2009 audited square footage
12. 3-5 Age Children (C) Child	\$ 4,290	\$ (224)	\$ 4,066	To match 2009 audited square footage
13. 6-21 Age Children (C) Child	\$ 2,734	\$ 311	\$ 3,045	To match 2009 audited square footage
14. Facility Based Services (B) Adult	\$ 6,618	\$ (848)	\$ 5,770	To match 2009 audited square footage
21. Service And Support Admin (D) General	\$ 355	\$ (24)	\$ 331	To match 2009 audited square footage
22. Program Supervision (B) Adult	\$ 148	\$ 531	\$ 679	To match 2009 audited square footage
23. Administration (D) General	\$ 935	\$ (13)	\$ 922	To match 2009 audited square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	\$ 56	\$ 8	\$ 64	To correct number of individuals served
3. Typical Hours Of Service (B) Supported Emp. -Enclave	\$ 4	\$ (2)	\$ 2	To correct typical hours of service
Schedule B-3				
3. Children 6-21 (G) One Way Trips- Fourth Quarter	\$ 1,231	\$ 1,222	\$ 2,453	To report one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	\$ 3,929	\$ (1,308)	\$ 2,621	To correct one way trips
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 7,036	\$ 7,036	To report depreciation expense
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,222	\$ 18,427	\$ 23,649	To report Building depreciation expense
5. Movable Equipment (U) Transportation	\$ 19,762	\$ (1,981)	\$ 17,781	To remove depreciation for a disposed asset
	\$ -	\$ 2,982	\$ 20,763	To report a loss on disposal of asset
5. Movable Equipment (V) Admin	\$ 2,157	\$ (37)	\$ 2,120	To correct depreciation expense
8. COG Expenses (E) Facility Based Services	\$ 1	\$ (1)	\$ -	To agree with audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 8	\$ (8)	\$ -	To agree with audited COG workbook
Worksheet 2				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 55,125	\$ (322)	\$ 54,803	To reclassify expenses
	\$ -	\$ (1,457)	\$ (1,457)	To reclassify fees paid to COG
	\$ -	\$ (61)	\$ (61)	To reclassify unemployment benefits
5. COG Expense (E) Facility Based Services	\$ 67	\$ (67)	\$ -	To agree with audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ 366	\$ (366)	\$ -	To agree with audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 33,707	\$ 322	\$ 34,029	To reclassify expenses
	\$ -	\$ (2,459)	\$ (2,459)	To reclassify special olympics expenses
Worksheet 2A				
3. Service Contracts (L) Community Residential	\$ 26,286	\$ (26,286)	\$ -	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ 4	\$ (4)	\$ -	To agree with audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 22	\$ (22)	\$ -	To agree with audited COG workbook
Worksheet 3				
5. COG Expenses (N) Service & Support Admin	\$ 2	\$ (2)	\$ -	To agree with audited COG workbook
Worksheet 5				
2. Employee Benefits (B) Pre-School	\$ 85,131	\$ 61	\$ 85,192	To reclassify unemployment benefits
3. Service Contracts (L) Community Residential	\$ 16,174	\$ (16,174)	\$ -	To reclassify fees paid to COG
4. Other Expenses (L) Community Residential	\$ 73,485	\$ 2,459	\$ 75,944	To reclassify special olympics expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 7,935	\$ (7,935)	\$ -	To reclassify fees paid to COG
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 9,217	\$ (9,217)	\$ -	To reclassify adult program expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 9,217	\$ 9,217	To reclassify adult program expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 1,457	\$ 1,457	To reclassify fees paid to COG
	\$ -	\$ 26,286	\$ 26,286	To reclassify fees paid to COG
	\$ -	\$ 16,175	\$ 16,175	To reclassify fees paid to COG
	\$ -	\$ 7,935	\$ 7,935	To reclassify fees paid to COG
Less: Capital Costs	\$ (30,798)	\$ 1,981	\$ (28,817)	To reconcile off depreciation expense
	\$ -	\$ (2,982)	\$ (2,982)	To reconcile off loss on sale of asset
	\$ -	\$ 37	\$ 37	To reconcile off depreciation expense
	\$ -	\$ (7,036)	\$ (7,036)	To reconcile off depreciation expense
	\$ -	\$ (18,427)	\$ (18,427)	To reconcile off depreciation expense
Less: COG expenses	\$ (6,130)	\$ 470	\$ (5,660)	To agree to audited COG workbook



Dave Yost • Auditor of State

MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MEIGS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 2, 2014