



Dave Yost • Auditor of State

**MID EAST OHIO REGIONAL COUNCIL OF GOVERNMENTS
KNOX COUNTY**

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INDEPENDENT AUDITOR'S REPORT ON AGREED-UPON PROCEDURES

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

Dear Ms. Schroeder:

As permitted by Ohio Revised Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Mid East Ohio Regional Council of Governments (the COG or MEORC) prepared its *Income and Expenditure Report* and *County Summary Workbooks*¹ for the year ended December 31, 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (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 Council of Government'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.

Revenue Testing

1. DODD requested us to compare the COG's receipts with those reported on *Schedule C, Income Report* of the *County Summary Workbooks* and report variances exceeding two percent of total receipts on *Schedule C, Income Report* or greater than \$1,000.

We compared amounts paid to the COG per the 2012 Annual Subsidy Amount and Reconciliation Final reports (DODD confirmations) to *Schedule C, Income Report* of the *County Summary Workbooks*.

We found no differences exceeding two percent or greater than \$1,000; however, as part of procedure 2 of Trial Balance Analysis and Non-Payroll Expenditure Testing we compared Meorc Schedule C report with Schedule C, Income Report of the MEORC cost report and noted differences exceeding \$1,000 as reported in Appendix A.

Trial Balance Analysis and Non-Payroll Expenditures Testing

1. We compared the COG's total assets to total liabilities plus equity on the COG's Trial Balance report.

We found no differences.

¹ MEORC recorded receipts and disbursements on behalf of the county developmental disabilities boards (County Boards). MEORC prepared County Summary Workbooks to distribute these receipts and disbursements to each of the following County Boards: Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington.

2. DODD asked us to compare the COG's disbursements on the Trial Balance and General Ledger reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the COG Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*, and report variances exceeding \$100 for total service contracts, other expenses and COG expenses on any worksheet.

We compared all service contracts, other expenses and COG expenses on *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the COG Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to disbursements on the COG's Trial Balance and General Ledger reports, and COG and County Board Trial Balance worksheets.

We found differences exceeding \$100 as reported in Appendix A.

3. DODD asked us to determine whether the COG's disbursements were properly classified within two percent of total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the COG Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbook*, and if these worksheets included disbursements over \$100 which are non-federal reimbursable under 2 CFR Appendix B.

We scanned the COG's Trial Balance and General Ledger reports, and COG and County Board Trial Balance worksheets for service contracts, other expenses and COG expense rows on worksheets 2 through 5 of the COG Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* and reviewed documentation to identify disbursements not classified according to 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 for misclassified and non-federal reimbursable costs.

4. We haphazardly selected a sample of 60 non-payroll disbursements from the General Ledger report that were classified as total service contracts, other expenses or COG expenses on worksheets 2 through 5 of the COG Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found differences as reported in Appendix A for misclassified and non-federal reimbursable costs.

5. We scanned the COG's General Ledger reports for items purchased during 2012 that met the COG's capitalization criteria and traced them to the COG's Tax Asset Detail report.

We found no unrecorded purchases meeting the capitalization criteria.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the COG'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 COG's capitalization procedures and the guidelines listed above. However, the COG's capitalization policy requires the COG to use a 10 percent salvage value on capital assets and we noted that the Tax Asset Detail Report (depreciation schedule) did not include a salvage value of any items acquired in 2011 or 2012 (see also procedure 4 below for corresponding adjustments).

Recommendation:

We recommend the COG calculate a salvage value equal to 10 percent of historical cost in accordance with its capitalization policy when determining the initial net book value to be depreciated for each new capital asset purchase.

2. DODD asked us to compare the COG's depreciation schedule to *Worksheet 1, Capital Costs* of the COG Cost Report and report any variances exceeding \$100.

We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Tax Asset Detail report.

We found differences exceeding \$100 as reported in Appendix A.

3. We scanned the COG's Tax Asset Detail report for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared the COG's final 2011 Tax Asset Detail report to the COG's 2012 Tax Asset Detail report for changes in the depreciation amounts for assets purchased prior to the period under review which were not in compliance with the Cost Report Guides.

We found differences as reported in Appendix A.

5. We haphazardly selected one of the COG's fixed assets which met the COG's capitalization policy and was on the Tax Asset Detail report to determine if their useful lives agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. 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.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or five disposed assets in 2012 from the COG's list of disposed assets and determined if the asset was removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 for the disposed items based on its un-depreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We selected 26 disposed assets in 2012 from the COG's list of disposed assets in which the COG received insurance proceeds from a building fire that occurred in March 2010. We determined if the asset was removed from the COG's fixed asset ledger. We also recalculated the applicable casualty gain or loss net of insurance proceeds in accordance with CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix A.

Payroll Testing

1. DODD asked us to determine if employee salaries on the COG's payroll reports were within two percent of payroll costs reported on the COG Cost Report and the *County Summary Workbooks*.

We compared the total payroll costs per the COG's Payroll Journal and Trial Balance reports with payroll costs reported on the COG Cost Report and the *County Summary Workbooks*.

We found differences as reported in Appendix A.

2. We selected a haphazard sample of five employees and compared the COG's organizational chart and payroll journal report to the worksheet on the COG's Cost Report or the *County Summary Workbooks* in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than two percent of the total wage and benefit of any worksheet affected.

We found differences as reported in Appendix A.

3. We scanned the COG's payroll journal for 2012 and compared classification of employees to entries on the COG Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

Medicaid Administrative Claiming Testing

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

We compared salaries and benefits entered on the MAC RMTS report to the Payroll Journal report.

We found no differences exceeding one percent.

2. We compared the MAC RMTS report to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming*.

We found no differences.

3. We compared Ancillary Costs on the Roll up Report for Ohio Department of Medicaid (ODM) to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We found differences as reported in Appendix A.

4. We selected 17 RMTS observed moments completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the COG 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 2012.

We found no differences.

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

This report is intended solely for the use of the managements of the MEORC, DODD, the Ohio Department of Medicaid, the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

February 26, 2014

cc: Tim Spitzer, Executive Director, Mid East Ohio Regional Council of Governments
Cathy Henthorn, Director of Financial Operations, Mid East Ohio Regional Council of Governments
Mike Mehalik, Board President, Mid East Ohio Regional Council of Governments
Superintendents of all Member County Boards of Developmental Disabilities
Business Managers of all Member County Boards of Developmental Disabilities

Appendix A
 Mid-East Ohio Regional Council of Governments
 2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Mid-East Ohio Regional Council of Governments Income and Expenditure Report				
Schedule C				
I. County DD Fees	\$ 1,103,078	\$ (4,224)	\$ 1,098,854	To agree to compiled report
III. Other Revenues				
B. Other Services	\$ 483,567	\$ (152,825)	\$ 330,742	To agree to compiled report
Worksheet 1				
3. Buildings/Improve	\$ -	\$ 19,754	\$ 19,754	To reclassify building/improvement depreciation
5. Moveable Equipment	\$ 15,094	\$ (12,655)		To reclassify building/improvement depreciation
		\$ (4,570)	\$ (2,131)	To record gain on disposal
6. Leases and Rental	\$ 7,425	\$ (7,425)	\$ -	To reclassify operating lease expense
Worksheet 2				
1. Salaries	\$ 139,362	\$ 11,731		To agree to compiled report
		\$ (11,669)		To reclassify billing services salaries
		\$ (30,478)	\$ 108,946	To reclassify PAWS salaries
3. Service Contracts				
4. Other Expenses	\$ 326,215	\$ 7,425		To reclassify operating lease expense
		\$ 627		To agree to compiled report
		\$ 87,027		To reclassify admin expenses
		\$ 3,474		To reclassify worker's comp
		\$ (14,512)		To reclassify MAC fees
		\$ (188)		To reclassify non-federal reimbursable
		\$ (8,103)		To reclassify non-federal reimbursable
		\$ (5,052)	\$ 396,913	To reduce travel expenses for payee ship services
Worksheet 3				
1. Salaries	\$ 2,982	\$ 361	\$ 3,343	To agree to compiled report
Worksheet 4				
4. Other Expenses (A) MAC Costs	\$ 131,551	\$ (131,551)	\$ -	To remove unsupported expense
4. Other Expenses (B) Non-Federal Reimbursable	\$ 65,962	\$ (65,962)	\$ -	To remove unsupported expense
		\$ 14,512		To record MAC fees
		\$ 188		To reclassify non-federal reimbursable
		\$ 8,103	\$ 22,803	To reclassify non-federal reimbursable
Worksheet 5				
1. Salaries	\$ -	\$ 54,077	\$ 54,077	To reclassify payee ship salaries
MAC Reconciliation Worksheet				
Lines (6-10) Other Cost				
Column A-Reimbursement Requested Through Calendar Year	\$ -	\$ 37,651	\$ 37,651	To report ancillary costs
Belmont County Board				
Worksheet 5				
15. Direct Services (O) Non-federal Reimbursable	\$ 6,898	\$ 4,285	\$ 11,183	To agree MUI expenses to compiled report
Carroll County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 46,760	\$ (236)		To reclassify community residential expenses
		\$ 1,548		To agree to compiled report
		\$ 328	\$ 48,400	To reclassify PAWS salaries
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 168	\$ (168)	\$ -	To reclassify non-waiver expenses
		\$ 23	\$ 23	To reclassify PAWS salaries
3. Adaptive and Assitive Equipment (L) Community Residential	\$ -	\$ 8	\$ 8	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 84	\$ (84)	\$ -	To reclassify non-waiver expenses
		\$ 2,989	\$ 2,989	To reclassify PAWS salaries

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Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 38		To reclassify PAWS salaries
		\$ 168		To reclassify non-waiver expenses
		\$ 236		To reclassify non-waiver expenses
		\$ 84	\$ 526	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 3,155	\$ 1,959		To agree MUI expenses to compiled report
		\$ 2,566	\$ 7,680	To report reporting billing salaries
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 283	\$ 283	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 13,728	\$ 8,103	\$ 21,831	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 1,023	\$ 1,023	To reclassify PAWS salaries
Coshocton County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 11,217	\$ (3,081)	\$ 8,136	To reclassify community residential expense
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 8,226	\$ (5,881)		To reclassify non-waiver expenses
		\$ (2,345)	\$ -	To reclassify non-waiver expenses
		\$ 7,714	\$ 7,714	To reclassify waiver services
5. Homemaker/Personal Care (L) Community Residential	\$ 852	\$ (852)	\$ -	To reclassify non-waiver expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 7,714	\$ 2,345		To reclassify non-waiver expenses
		\$ 852		To reclassify non-waiver expenses
		\$ 3,081		To reclassify community residential expense
		\$ 5,881		To reclassify non-waiver expenses
		\$ (7,714)	\$ 12,159	To reclassify waiver services
15. Direct Services (O) Non-federal Reimbursable	\$ 4,893	\$ 3,040	\$ 7,933	To agree MUI expenses to compiled report
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 22,142	\$ 8,733	\$ 30,875	To agree QA salaries to compiled report
Fairfield County Board				
Worksheet 2				
10. Indirect Costs (O) Non-federal Reimbursable	* \$ 3,505	\$ 966	\$ 4,471	To agree IT salaries to compiled report
Worksheet 5				
15. Direct Services (O) Non-federal Reimbursable	\$ 18,398	\$ 3,127	\$ 21,525	To agree MUI expenses to compiled report
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 57,657	\$ 34,655	\$ 92,312	To agree QA salaries to compiled report
Guernsey County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 5,865	\$ 174	\$ 6,039	To reclassify PAWS salaries
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ -	\$ 4		To reclassify PAWS salaries
		\$ 3,875	\$ 3,879	To reclassify waiver services
3. Adaptive and Assitive Equipment (L) Community Residential	\$ -	\$ 1	\$ 1	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 39,819	\$ 2,459	\$ 42,278	To reclassify PAWS salaries
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 3,875	\$ (3,875)	\$ -	To reclassify waiver services
15. Direct Services (L) Community Residential	\$ -	\$ 5	\$ 5	To reclassify PAWS salaries
15. Direct Services (O) Non-federal Reimbursable	\$ 4,851	\$ 3,013	\$ 7,864	To agree MUI expenses to compiled report

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Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 620	\$ 620	To reclassify PAWS salaries
25. Transportation (F) Enclave	\$ -	\$ 44	\$ 44	To reclassify PAWS salaries
25. Transportation (G) Community Employment	\$ -	\$ 65	\$ 65	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 23,116	\$ 3,393	\$ 26,509	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 832	\$ 832	To reclassify PAWS salaries
27. Direct Services (F) Enclave	\$ -	\$ 59	\$ 59	To reclassify PAWS salaries
27. Direct Services (G) Community Employment	\$ -	\$ 88	\$ 88	To reclassify PAWS salaries
Harrison County Board				
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 341,729	\$ (341,729)	\$ -	To reclassify house purchases
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 341,729	\$ 341,729	To reclassify house purchases
15. Direct Services (O) Non-federal Reimbursable	\$ 1,094	\$ 679	\$ 1,773	To agree MUI expenses to compiled report
Hocking County Board				
1. Room and Board/Cost to Live (L) Community Residential	\$ 10,551	\$ 6,518	\$ 17,069	To record unrecorded expense
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 120	\$ 19	\$ 139	To reclassify PAWS salaries
3. Adaptive and Assitive Equipment (L) Community Residential	\$ -	\$ 15	\$ 15	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 11,921	\$ 1,413		To reclassify PAWS salaries
		\$ (11,921)	\$ 1,413	To reclassify non-waiver expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 286		To reclassify PAWS salaries
		\$ 11,921	\$ 12,207	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 3,589	\$ 2,230	\$ 5,819	To agree MUI expenses to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 388	\$ 388	To reclassify PAWS salaries
25. Transportation (F) Enclave	\$ -	\$ 17	\$ 17	To reclassify PAWS salaries
25. Transportation (G) Community Employment	\$ -	\$ 8	\$ 8	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 16,562	\$ 4,957	\$ 21,519	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 608	\$ 608	To reclassify PAWS salaries
27. Direct Services (F) Enclave	\$ -	\$ 26	\$ 26	To reclassify PAWS salaries
27. Direct Services (G) Community Employment	\$ -	\$ 13	\$ 13	To reclassify PAWS salaries
Holmes County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 7,729	\$ (6,578)	\$ 1,151	To reclassify community residential expenses
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ -	\$ 15	\$ 15	To reclassify PAWS salaries
3. Adaptive and Assitive Equipment (L) Community Residential	\$ -	\$ 13	\$ 13	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ -	\$ 951	\$ 951	To reclassify PAWS salaries
Worksheet 2				
10. Indirect Costs (O) Non-federal Reimbursable	* \$ 2,262	\$ 5,481		To reclassify billing services salaries
		\$ 4,942	\$ 12,685	To record state admin fee
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 45		To reclassify PAWS salaries
		\$ 6,578	\$ 6,623	To reclassify community residential expenses
15. Line 15. Direct Services (O) Non-federal Reimbursable	\$ 3,113	\$ 1,933	\$ 5,046	To agree MUI expenses to compiled report

Appendix A (page 4)
Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 373	\$ 373	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 16,828	\$ (6,848)	\$ 9,980	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 618	\$ 618	To reclassify PAWS salaries
Jefferson County Board				
15. Direct Services (O) Non-federal Reimbursable	\$ 4,893	\$ 3,040	\$ 7,933	To agree MUI expenses to compiled report
Knox County Board				
15. Direct Services (O) Non-federal Reimbursable	\$ 6,926	\$ 4,302	\$ 11,228	To agree MUI expenses to compiled report
26. Service & Support Adm (N) Service Support Admin.	\$ 25,862	\$ 37,135	\$ 62,997	To agree QA salaries to compiled report
Licking County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 37,503	\$ (4,118)		To reclassify community residential expenses
		\$ (89)		To reclassify community residential expenses
		\$ 5,950		To reclassify room and board expenses
		\$ 2,815	\$ 42,061	To reclassify room and board expenses
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 38,325	\$ (5,950)		To reclassify room and board expenses
		\$ (16,133)	\$ 16,242	To reclassify community residential expenses
5. Homemaker/Personal Care (L) Community Residential	\$ 278,121	\$ (14,653)		To reclassify provider services, treat as transfer
		\$ (425)	\$ 263,043	To reclassify provider services
Worksheet 2				
10. Indirect Costs (O) Non-federal Reimbursable *	\$ 110,833	\$ 966	\$ 111,799	To agree IT salaries to compiled report
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 16,133		To reclassify community residential expenses
		\$ 4,118		To reclassify community residential expenses
		\$ 89		To reclassify community residential expenses
		\$ (173)		To agree to compiled report
		\$ (89)		To agree to compiled report
		\$ (921)		To agree to compiled report
		\$ 425	\$ 19,582	To reclassify provider services
15. Direct Services (O) Non-federal Reimbursable	\$ 22,604	\$ 5,740	\$ 28,344	To agree MUI expenses to compiled report
Worksheet 7-B				
18. Nursing Services (F) Facility Based Services	\$ 30,135	\$ 3,588	\$ 33,723	To agree nursing salaries to compiled report
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 84,581	\$ 6,484	\$ 91,065	To agree QA salaries to compiled report
Monroe County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 438	\$ 948	\$ 1,386	To reclassify room and board expenses
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 131,353	\$ (130,948)		To reclassify house purchase
		\$ (405)	\$ -	To reclassify community residential expenses
3. Adaptive and Assitive Equipment (L) Community Residential	\$ 40	\$ (40)		To reclassify non-waiver expenses
		\$ 1	\$ 1	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 11,856	\$ 216		To reclassify PAWS salaries
		\$ (11,856)	\$ 216	To reclassify non-waiver expenses
Worksheet 2				
10. Indirect Costs (O) Non-federal Reimbursable *	\$ 9,405	\$ (1,756)	\$ 7,649	To agree to compiled report

Appendix A (page 5)
Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 15		To reclassify PAWS salaries
		\$ 130,000		To reclassify house purchase
		\$ 405		To reclassify community residential expenses
		\$ 11,856		To reclassify non-waiver expenses
		\$ 40	\$ 142,316	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 1,584	\$ 984	\$ 2,568	To agree MUI expenses to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 85	\$ 85	To reclassify PAWS salaries
25. Transportation (F) Enclave		\$ 33	\$ 33	To reclassify PAWS salaries
Worksheet 9				
26 Service & Support Adm (N) Service Support Admin.	\$ 1,328	\$ 3,350	\$ 4,678	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 119	\$ 119	To reclassify PAWS salaries
27. Direct Services (F) Enclave		\$ 46	\$ 46	To reclassify PAWS salaries
Morgan County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 1,471	\$ (133)		To reclassify home choice expenses
		\$ (312)	\$ 1,026	To reclassify community residential expenses
3. Adaptive and Assitive Equipment (L) Community Residential	\$ 356	\$ 17		To reclassify PAWS salaries
		\$ (356)	\$ 17	To reclassify non-waiver expenses
5. Homemaker/Personal Care (L) Community Residential	\$ 5,192	\$ 706		To reclassify PAWS salaries
		\$ (5,192)	\$ 706	To reclassify non-waiver expenses
8. Home Choice Community Transitions Services (L) Community Residential	\$ -	\$ 133	\$ 133	To reclassify home choice expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 2		To reclassify PAWS salaries
		\$ 312		To reclassify community residential expenses
		\$ 5,192		To reclassify community residential expenses
		\$ 356	\$ 5,862	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 1,486	\$ 923		To agree MUI expenses to compiled report
		\$ 1,209	\$ 3,618	To report reporting billing salaries
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 345	\$ 345	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ -	\$ 14,346	\$ 14,346	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 507	\$ 507	To reclassify PAWS salaries
Muskingum County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 30,010	\$ 190		To reclassify PAWS salaries
		\$ (666)	\$ 29,534	To agree to compiled report
2. Environmental Accessiblity Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 144	\$ (144)	\$ -	To reclassify non-waiver expenses
		\$ 10,000	\$ 10,000	To reclassify waiver expense
4. (L) Community Residential	\$ -	\$ 4	\$ 4	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 84,433	\$ 2,930		To reclassify PAWS salaries
		\$ (3,221)		To reclassify transportation and adult services
		\$ (35,803)	\$ 48,339	To remove payments to developmental center
Worksheet 2				
10. Indirect Costs (O) Non-federal Reimbursable	* \$ 4,708	\$ 6,188	\$ 10,896	To reclassify billing serives salaries
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 10,000	\$ (10,000)	\$ -	To reclassify waiver expense
15. Direct Services (L) Community Residential	\$ -	\$ 32		To reclassify PAWS salaries
		\$ 144	\$ 176	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 5,664	\$ 3,519		To agree MUI expenses to compiled report
		\$ 4,608	\$ 13,791	To report reporting billing salaries

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Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 390		To reclassify PAWS salaries
		\$ 1,449	\$ 1,839	To reclassify transportation
25. Transportation (F) Enclave	\$ -	\$ 68	\$ 68	To reclassify PAWS salaries
25. Transportation (G) Community Employment	\$ -	\$ 29	\$ 29	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 29,935	\$ (9,352)	\$ 20,583	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 653		To reclassify PAWS salaries
		\$ 1,771	\$ 2,424	To reclassify adult services
27. Direct Services (F) Enclave	\$ -	\$ 114	\$ 114	To reclassify PAWS salaries
27. Direct Services (G) Community Employment	\$ -	\$ 49	\$ 49	To reclassify PAWS salaries
Noble County Board				
Schedule A				
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 202,975	\$ (202,975)	\$ -	To reclassify non-waiver expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 202,975	\$ 202,975	To reclassify non-waiver expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 1,458	\$ 906	\$ 2,364	To agree MUI expenses to compiled report
Perry County Board				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 9,115	\$ 25		To reclassify PAWS salaries
		\$ 509		To agree to compiled report
		\$ (349)	\$ 9,300	To reclassify community residential expenses
2. Environmental Accessibility Adaptions and/or Modifications and Supplies (L) Community Residential	\$ 30,906	\$ 95	\$ 31,001	To reclassify PAWS salaries
3. Adaptive and Assitive Equipment (L) Community Residential	\$ -	\$ 14	\$ 14	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 206,977	\$ 3,045		To reclassify PAWS salaries
		\$ (206,977)	\$ 3,045	To reclassify non-waiver expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 58		To reclassify PAWS salaries
		\$ 206,977		To reclassify house purchase
		\$ (869)		To agree with compiled report
		\$ 349	\$ 206,515	To reclassify community residential expenses
15. Direct Services (O) Non-federal Reimbursable	\$ 5,552	\$ 3,449	\$ 9,001	To agree MUI expenses to compiled report
Worksheet 7-B				
18. Nursing Services (F) Facility Based Services	\$ 19,082	\$ 2,294	\$ 21,376	To agree nursing salaries to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 439	\$ 439	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 29,162	\$ 2,568	\$ 31,730	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 661	\$ 661	To reclassify PAWS salaries

Appendix A (page 7)
Mid-East Ohio Regional Council of Governments
2012 Income and Expenditure Report and County Summary

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<u>Tuscarawas County Board</u>				
Schedule A				
1. Room and Board/Cost to Live (L) Community Residential	\$ 67,604	\$ 128		To reclassify PAWS salaries
		\$ (266)	\$ 67,466	To reclassify community residential expenses
3. Adaptive and Assitive Equipment (L) Community Residential		\$ 203	\$ 203	To reclassify PAWS salaries
5. Homemaker/Personal Care (L) Community Residential	\$ 248,646	\$ 3,331		To reclassify PAWS salaries
		\$ (244,646)		To reclassify house purchase
		\$ (4,000)	\$ 3,331	To reclassify community residential expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 25		To reclassify PAWS salaries
		\$ 266		To reclassify community residential expenses
		\$ 244,646	\$ 244,937	To reclassify house purchase
15. Direct Services (O) Non-federal Reimbursable	\$ 7,319	\$ 4,546	\$ 11,865	To agree MUI expenses to compiled report
Worksheet 7-D				
20. Psychology (L) Community Residential	\$ -	\$ 4,000	\$ 4,000	To reclassify community residential expenses
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 770	\$ 770	To reclassify PAWS salaries
25. Transportation (F) Enclave	\$ -	\$ 51	\$ 51	To reclassify PAWS salaries
25. Transportation (G) Community Employmebnt	\$ -	\$ 25	\$ 25	To reclassify PAWS salaries
Worksheet 9				
26. Service & Support Adm (N) Service Support Admin.	\$ 36,135	\$ (582)	\$ 35,553	To agree QA salaries to compiled report
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 1,069	\$ 1,069	To reclassify PAWS salaries
27. Direct Services (F) Enclave	\$ -	\$ 70	\$ 70	To reclassify PAWS salaries
27. Direct Services (G) Community Employment	\$ -	\$ 35	\$ 35	To reclassify PAWS salaries
<u>Washington County Board</u>				
Worksheet 5				
15. Direct Services (O) Non-federal Reimbursable	\$ 7,221	\$ 4,485		To agree MUI expenses to compiled report
		\$ 5,874	\$ 17,580	To report reporting billing salaries

* Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 1, Worksheet 2, and Worksheet 3 of the COG Cost Report. Other county summary workbooks have been affected by this same allocation; however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B of the COG Cost Report.



Dave Yost • Auditor of State

MID EASTERN OHIO REGIONAL COUNCIL OF GOVERNMENTS

KNOX COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 15, 2014**