



Dave Yost • Auditor of State

PREBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Recoverable Finding: 2010 Paid Claims.....	8
Recoverable Finding: 2011 Paid Claims.....	8
Recommendation: Supporting Documentation for RMTS Moments.....	13
Appendix A: Income and Expenditure Report Adjustments – 2010.....	15
Appendix B: Income and Expenditure Report Adjustments – 2011.....	18

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

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) 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 Preble 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 square footage totals and discussed square footage changes with the County Board and noted no significant changes have occurred in 2010; however, significant changes did occur in 2011 and we performed the procedures below.

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

We measured three rooms and compared the square footage to the County Board's square footage summary.

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

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

We compared square footage for each room on the floor plan for the L & M Adult Facilities Building to the County Board's summary for 2011.

We found no variances exceeding 10 percent when comparing the total square footage of the building's floor plan to the County Board's summary.

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

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the 2011 Cost Report.

We found variances exceeding 10 percent and we reported these variances in 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 compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

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).

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

We compared the County Board's 2010 Attendance Summary by Program and 2010 and 2011 Day Services Attendance Summary reports for the number of individuals served, days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and 15 minute Community Employment units 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 for Adult Day and Enclave Services as reported in Appendix A (2010) and Appendix B (2011).

The County Board stated it does not track Community Employment services and was not able to provide supporting documentation for Community Employment services provided in 2010 and 2011. Therefore, without supporting documentation, neither individuals served nor 15 minute units reported for Community Employment program on *Schedule B-1, Section B, Attendance Statistics* in 2010 or corresponding costs reported on *Worksheet 10, Adult Program* in 2010 and 2011 could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a).

We reported these variances 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 did not change by more than 10 percent from the prior year's *Schedule B-1* for Day Habilitation/Adult Day Services/Vocational Habilitation, but did change by more than 10 percent for Enclave services 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 for 2011 for Enclave services, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

6. DODD requested us to 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 Guide.

We did not perform this procedure because the County Board does not track Community Employment services (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 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 2008 Attendance Summary By Program acuity report for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance Acuity supplemental Cost Report worksheet for 2008.

We found no differences.

We did not perform this procedure for 2009, 2010, 2011 because the County Board did not provide the Days of Attendance Acuity supplemental Cost Report worksheets.

2. We also compared two individuals from each acuity level on the County Board's 2008 Attendance Summary By Program acuity report, 2009 Individuals with Waivers - Adult Day Services, Vocational Habilitation and Enclave report, 2010 Attendance by Acuity and 2010 and 2011 Day Services Attendance Summary reports to the Acuity Assessment Instrument tests for each individual for 2008 and 2009, 2010, and 2011.

We found one enclave individual in 2008 and two enclave individuals in 2009 where the acuity assessment instrument or equivalent document provided as supporting documentation was performed on a date after the year of acuity that was tested.

We found 120 Days of Attendance for Enclave individual served that should be reclassified from Acuity level B to A for 2008 on the supplemental acuity spreadsheet.

We found 225 Days of Attendance for Enclave individual served that should be reclassified from Acuity level A to B in 2009 on the 2009 Individuals with Waivers - Adult Day Services, Vocational Habilitation and Enclave report.

We found 187 and 42 Days of Attendance for two Adult Day individuals that should be reclassified from Acuity level A to C and A to B on the 2010 Attendance by Acuity and 2010 Day Services Attendance Summary reports, respectively. We also found 132 and 105 Days of Attendance for two Adult Day individuals that should be reclassified from Acuity level B to A and C to B on the 2010 Attendance by Acuity and 2010 Day Services Attendance Summary reports, respectively. In addition, we found 203 Days of Attendance for one Enclave individual served that should be

reclassified from Acuity level B to A on the 2010 Attendance by Acuity and 2010 Day Services Attendance Summary reports.

We found 123 Days of Attendance for Facility Based individual served that should be reclassified from the Acuity level B to A on the 2011 Day Services Attendance Summary reports.

Statistics – Transportation

1. DODD requested us to report variances if the County 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 2010 Print Transportation by Age Group and 2011 Receivable Billing Reimbursable Summary reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's quarterly transportation reports for accuracy.

We found differences exceeding two percent 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 4 adult individuals and one child for March 2010 and October 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

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 Statistics*. DODD also requested that expenses be reported in the correct column of worksheet 8.

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 did review the County Board's detailed expenditure report for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

We noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and Appendix B (2011).

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, and SSA Unallowable from the County Board's Quarterly TCM Allowable/

Unallowable and Receivable Billing Reimbursable Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's quarterly SSA reports for accuracy.

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

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

We haphazardly selected a sample of 60 Other SSA Allowable units from the 2010 TCM Allowable/ Unallowable report and 61 units from the 2011 Receivable Billing Reimbursable Summary report 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).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

However, we did note that non-certified SSAs were reporting Other SSA Allowable units in 2010. Since only certified SSA units can be reported on Schedule B-4 we removed these units as reported in Appendix A (2010). We noted the County Board excluded non-SSA units from Schedule B-4 in 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 63 SSA Unallowable units from the 2010 TCM Allowable/ Unallowable report and 64 units from the 2011 Receivable Billing Reimbursable Summary report 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 found no errors in 2010. The units found to be in error exceeded 10 percent of our sample for 2011 as reported in 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 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* in 2010 and we obtained the County Board's explanation that they switched billing software which helped them better identify billable TCM units and this resulted in a decrease in Other SSA allowable units. We also noted that general time units were included in unit totals 2009.

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 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 indicating a systemic issue.

We haphazardly selected a sample of 61 general time units from the 2010 TCM Allowable/Unallowable Detail report and 74 general time units from the 2011 Receivable Billing Reimbursable Detail report 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.

The units found to be in error did not exceed 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 Summary Revenue Report for the (011) Developmental Disabilities and (053) Capital funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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 revenue 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 yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network Council of Government (WestCon) prepared County Board Summary Workbook.

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

5. We reviewed the County Board's 2010 and 2011 State Account Code Summary and State Account Code Detailed 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):

- Title XX revenues in the amount of \$33,739 in 2010 and \$34,058 in 2011;
- Miscellaneous refunds, reimbursements and other income in the amount of \$15,088 in 2010 and \$6,481 in 2011; and

- Help Me Grow revenues in the amount of \$5,343 in 2010.

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 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

Recoverable Finding - 2010

Finding \$19.48

We determined the County Board was over reimbursed for one unit of Non-Medical Transportation - One-way trip - Eligible vehicle - Individual Options waiver (ATB) service and five units Adult Day/Vocational Habilitation Combination - 15 minute unit - Level waiver (FXF) service which lacked supporting documentation.

Service Code	Units	Review Results	Total Finding
ATB	1	No supporting documentation	\$13.82
FXF	5	No supporting documentation	\$5.66
		TOTAL	\$19.48

Recoverable Finding - 2011

Finding \$375.59

We determined the County Board was over reimbursed for eight units of Supported Employment – Community - Enclave - 15 minute unit (ANF) service; 12 units of Adult Day/Vocational Habilitation Combination - 15 minute unit - Individual Options waiver (AXF); five units of Adult Day/Vocational Habilitation Combination - 15 minute unit – Level 1 waiver (FXF) service due to overbilled units; and 48 units of Targeted Case Management - 15 minute (TCM) due to lack of supporting documentation.

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).

Service Code	Units	Review Results	Total Finding
ANF	8	Units billed in excess of actual service delivery	\$8.17
AXF	12	Units billed in excess of actual service delivery	\$13.58
FXF	5	Units billed in excess of actual service delivery	\$17.01
TCM	48	No supporting documentation	\$336.83
		TOTAL	\$375.59

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.

We found no instance where the Medicaid reimbursed units were greater than audited TCM. The County Board was not reimbursed for Supported Employment - Community Employment units during 2010 or 2011.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), 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 listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Summary Expense Report balances for the (011) Developmental Disabilities and (053) Capital funds.

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 not within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds in 2011 and we performed Procedure 3 below.

3. We compared the account description and amount for each reconciling item on the 2011 *County Auditor Reconciliation Worksheets* to the County Board's Preble County DD State Expenses without Payroll or Benefits (Detailed Report) and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix B (2011) and the final 2011 *Reconciliation to County Auditor Worksheet* was within ¼ percent of the County Auditor yearly disbursement totals for these funds.

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 Without Payroll or Benefits 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 WestCon prepared County Board Summary Workbook.

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 State Expenses Without Payroll or Benefits Detailed reports for service contracts and other expenses in the following columns and worksheets: column X-Gen Expense all Programs on worksheets 2 through 8; column N-Service and Support Admin Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

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

7. We scanned the County Board's State Expenses Without Payroll or Benefits Detailed reports 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 found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Without Payroll or Benefits Detailed reports 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 found no differences in 2010. We reported differences in Appendix B (2011) for misclassified costs.

Property, Depreciation, and Asset Verification Testing

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

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

2. We compared the County Board's final 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 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 differences as reported in Appendix A (2010) and 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.

5. We haphazardly selected two County Board's fixed assets which met 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 one disposed asset from 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed item based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

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 (011) Developmental Disabilities fund.

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 Summary Expense Report.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed 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 Totals by Job Description Date Span reports.

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

3. We selected 21 employees and compared the County Board's organizational chart, Payroll Totals by Job Description Date Span reports, 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 reported differences from these procedures in Appendix A (2010) and Appendix B (2011).

4. DODD asked us to scan the County Board's detailed 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.

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 compared the salary and benefits entered on the MAC RMTS reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the MAC RMTS Reports to Worksheet 6, columns (I) and (O) for both years.

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

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

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

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 11 RMTS observed moments 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 RMTS Methodology for 2010 and 2011.

We found two RMTS observed moments for Activity Code 18 - general administration; and one RMTS observed moment for Activity Code 11-program planning, development and interagency coordination of Medicaid services that lacked supporting documentation in 2010.

We found two RMTS observed moments for Activity Code 18 - general administration; and Activity Code; two RMTS observed moments for Activity Code 6 facilitating eligibility for Non-Medicaid programs; one RMTS observed moment for Activity Code 8 referral, coordination, and monitoring of Non-Medicaid services; one RMTS observed moment for Activity Code 2: Targeted Case Management (TCM) and one RMTS observed moment for Activity Code 7: referral, coordination and monitoring of Medicaid services that lacked supporting documentation in 2011.

We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

Recommendation:

The RMTS program is subject to federal monitoring and is under the oversight of the Ohio Department of Medicaid. A failure to follow established rules may result in unsubstantiated activities and monetary findings against the County Board.

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the RMTS Methodology. The section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

The County Board responded that for the exceptions noted, the employee documented the random moment on their calendar, but the information could not be retrieved. The County Board indicated they have since put an e-mail archiver in place to prevent this from happening in the future.

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, ODM, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

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

Dave Yost
Auditor of State

January 15, 2014

cc: Diane Knupp, Superintendent, Preble County Board of Developmental Disabilities
Ken Albert, Business Manager, Preble County Board of Developmental Disabilities
Jean Bussell, Board President, Preble County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 12,359	\$ 12,359	To match audited COG report
20. Environmental Accessibility Adaptations And/OR Modifications And Supplies (L) Community Residential	\$ -	\$ 878	\$ 878	To match audited COG report
Schedule B-1, Section A				
16. Supported Emp. -Comm Emp. (B) Adult	72	(72)		- To reclassify to agree to audited 2009 audited amounts.
25. Non-Reimbursable (B) Adult	-	72	72	To reclassify to agree to audited 2009 audited amounts.
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	99	13	112	To revise facility based individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	3	(3)		- To remove individuals served - Preble CB does not have this program
2. Days Of Attendance (A) Facility Based Services	19,921	(3,370)	16,551	To revise facility based days of attendance
2. Days Of Attendance (B) Supported Emp. - Enclave	5,341	(354)	4,987	To revise enclave days of attendance
3. Typical Hours Of Service (A) Facility Based Services	7	1	7	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	8	(2)	6	To correct typical hours of service
Schedule B-3				
5. Facility Based Services (G) One Way Trips-Fourth Quarter	3,118	18,474	21,592	To correct one-way facility-based trips
6. Supported Emp. -Enclave (G) One Way Trips-Fourth Quarter	-	1,647	1,647	To correct one-way enclave trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,050	687	4,737	To correct TCM units
2. Other SSA Allowable Units (B) 2nd Quarter	1,110	(164)	946	To remove units Benz and Waxler who are not certified SSAs
2. Other SSA Allowable Units (C) 3rd Quarter	301	(301)		- To remove units Benz and Waxler who are not certified SSAs
2. Other SSA Allowable Units (D) 4th Quarter	301	(301)		- To remove units Benz and Waxler who are not certified SSAs
5. SSA Unallowable Units (A) 1st Quarter	2,917	(1,899)	1,018	To correct Unallowable units to not include general support time
5. SSA Unallowable Units (B) 2nd Quarter	2,823	(2,823)		- To correct Unallowable units to not include general support time
5. SSA Unallowable Units (C) 3rd Quarter	1,047	(1,047)		- To correct Unallowable units to not include general support time
5. SSA Unallowable Units (D) 4th Quarter	1,047	(1,047)		- To correct Unallowable units to not include general support time
Schedule C				
I. I. County				
(B) Interest- COG Revenue	\$ -	\$ 81,765	\$ 81,765	To match audited COG report
II. Department of DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 23,822	\$ 23,822	To match audited COG report
(C) Residential Facility Non-Waiver Services- COG Revenue	\$ -	\$ 73,531	\$ 73,531	To match audited COG report
(I) State-Funded DODD Waiver- COG Revenue	\$ -	\$ 100,695	\$ 100,695	To match audited COG report
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 2,439	\$ 2,439	To match audited COG report
(I) Other (Detail On Separate Sheet)- County Revenue				
23. Waiver Reconciliation	\$ -	\$ (1,600)	\$ (1,600)	To match audited COG report
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 3,006	\$ (381)	\$ 2,625	To adjust for expensed item.
5. Movable Equipment (U) Transportation	\$ -	\$ 2,042		To adjust depreciation for the 1997 Chevrolet.
		\$ 5,511	\$ 7,553	To adjust depreciation for loss on disposal of asset.

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
6. Capital Leases (U) Transportation	\$ 38,154	\$ (38,154)	\$ 17,170	To reconcile capital lease amount for buses To report depreciation for capital lease for buses
8. COG Expenses (L) Community Residential	\$ -	\$ 186	\$ 186	To match audited COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 52	\$ 52	To match audited COG report
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 47,271	\$ (25,990)	\$ 21,281	To reclassify Public Relations Director payroll to NFR
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 88,491	\$ (11,086)	\$ 77,405	To reclassify Public Relations Director payroll to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 321		To reclassify non-federal reimbursable expenses
		\$ 25,990		To reclassify Public Relations Director payroll to NFR
		\$ 11,086	\$ 37,397	To reclassify Public Relations Director payroll to NFR
4. Other Expenses (X) Gen Expense All Prgm.	\$ 85,625	\$ (2,325)		To reclassify expenses for adult program
		\$ (321)		To reclassify non-federal reimbursable expenses
		\$ 1,001	\$ 83,980	To reclassify administrative expenses
5. COG Expenses (B) Pre-School	\$ -	\$ 7	\$ 7	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 3,826	\$ 3,826	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,070	\$ 1,070	To match audited COG workbook
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 45,081	\$ (45,081)	\$ -	To subtract payroll for Lozano and put on worksheet 9
2. Employee Benefits (N) Service & Support Admin	\$ 19,230	\$ (19,230)	\$ -	To subtract payroll for Lozano -move to worksheet 9
4. Other Expenses (E) Facility Based Services	\$ 14,830	\$ (10,597)		To reclassify expenses supporting adult program
		\$ 2,000	\$ 6,233	To reclassify program supervision expenses
4. Other Expenses (N) Service & Support Admin	\$ 743	\$ (743)	\$ -	To reclassify SSA expenses
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 32,593	\$ 1,160	\$ 33,753	To reclassify custodial expenses
5. COG Expenses (B) Pre-School	\$ -	\$ 1	\$ 1	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 338	\$ 338	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 95	\$ 95	To match audited COG workbook
Worksheet 5				
5. COG Expenses (B) Pre-School	\$ -	\$ 106	\$ 106	To match audited COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 61,024	\$ 61,024	To match audited COG workbook
Worksheet 7B				
4. Other Expenses (E) Facility Based Services	\$ 3,270	\$ 180	\$ 3,450	To reclassify nursing expenses
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 166,505	\$ (166,505)	\$ -	To allocate a portion of expenses to enclave
2. Employee Benefits (E) Facility Based Services	\$ 71,024	\$ (71,024)	\$ -	To allocate a portion of expenses to enclave
3. Service Contracts (E) Facility Based Services	\$ 31,210	\$ (31,210)	\$ -	To allocate a portion of expenses to enclave
4. Other Expenses (E) Facility Based Services	\$ 53,952	\$ (47,473)		To allocate a portion of expenses to enclave
		\$ (2,000)		To reclassify program supervision expenses
		\$ (1,160)		To reclassify custodial expenses
		\$ (2,137)		To reclassify adult service expenses
		\$ (1,001)		To reclassify administrative expense
		\$ (180)	\$ -	To reclassify nursing expenses
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 166,505	\$ 166,505	To allocate a portion of expenses to enclave
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 71,024	\$ 71,024	To allocate a portion of expenses to enclave
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 31,210	\$ 31,210	To allocate a portion of expenses to enclave
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 47,473	\$ 47,473	To allocate a portion of expenses to enclave

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 112,913	\$ 45,081	\$ 157,994	To reclassify payroll for Lozano to worksheet 9-not above first level supervision
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 83,838	\$ 19,230	\$ 103,068	To reclassify payroll for Lozano to worksheet 9-not above first level supervision
4. Other Expenses (N) Service & Support Admin. Costs	\$ 38,259	\$ 743	\$ 39,002	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 17,070	\$ 17,070	To match audited COG workbook
Worksheet 10				
1. Salaries (G) Community Employment	\$ 1,192	\$ (1,192)	\$ -	To move non-federal reimbursable expense
2. Employee Benefits (G) Community Employment	\$ 508	\$ (508)	\$ -	To move non-federal reimbursable expense
4. Other Expenses (E) Facility Based Services	\$ 49,283	\$ 2,325		To reclassify adult program expenses
		\$ 10,597		To reclassify adult program expenses
		\$ 2,137	\$ 64,342	To reclassify adult service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,192		To move non-federal reimbursable expense
		\$ 508	\$ 1,700	To move non-federal reimbursable expense
Reconciliation to County Auditor Worksheet Expense:				
Plus: Leases And Rentals	\$ -	\$ 38,154	\$ 38,154	To reclassify capital lease payment for buses
Less: Capital Costs	\$ (89,919)	\$ 13,812	\$ (76,107)	To reconcile Capital Costs with Worksheet 1
Less: COG Expenses	\$ -	\$ (83,775)	\$ (83,775)	To reconcile Westcon expenses
Less: COG Expense on Sch A	\$ -	\$ (13,237)	\$ (13,237)	To reconcile Westcon expenses on Schedule A
Revenue:				
Less: COG Revenue	\$ -	\$ (280,652)	\$ (280,652)	To reconcile Westcon revenue
Medicaid Administration Worksheet				
6.-				
.10 Ancillary Costs	\$ -	\$ 10,628	\$ 10,628	To report ancillary costs

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$	18,141	\$	18,141	To match audited Westcon report
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$	4,541	\$	4,541	To match audited Westcon report
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$	3,453	\$	3,453	To match audited Westcon report
Schedule B-1, Section A						
11. Early Intervention (C) Child	-		100		100	To reclassify EI coordinator office
14. Facility Based Services (B) Adult	15,387		(240)		15,147	To reclassify EI and SSA square footage.
21. Service And Support Admin (D) General	-		140		140	To reclassify SSA square footage.
Schedule B-1, Section B						
1. Total Individuals Served By Program (A) Facility Based Services	67		44		111	To correct facility based individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	17		13		30	To correct enclave individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	1		(1)		-	To remove individual served - Preble CB does not have this program
2. Days Of Attendance (B) Supported Emp. -Enclave	4,122		272		4,394	To correct enclave days of attendance
3. Typical Hours Of Service (A) Facility Based Services	7		1		7	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	7		(1)		6	To correct typical hours of service
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,953		(1,121)		4,832	To correct one-way facility-based trips
Schedule B-4						
1. TCM Units (D) 4th Quarter	3,308		1,977		5,285	To correct TCM units
2. Other SSA Allowable Units (A) 1st Quarter	2,923		(2,045)		878	To correct Other Allowable units
2. Other SSA Allowable Units (B) 2nd Quarter	3,432		(3,432)		-	To correct Other Allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	4,100		(4,100)		-	To correct Other Allowable units
2. Other SSA Allowable Units (D) 4th Quarter	4,040		(4,040)		-	To correct Other Allowable units
5. SSA Unallowable Units (D) 4th Quarter	203		(168)		28	To correct Unallowable units
			(7)			To reclassify General Time units
Schedule C						
I. County						
(B) (B) Interest- COG Revenue	\$ -	\$	63,050	\$	63,050	To match audited Westcon report
II. Department of DD						
(A) (A) Family Support Services- COG Revenue	\$ -	\$	21,952	\$	21,952	To match audited Westcon report
(C) Residential Facility - Non-Waiver Services- COG Revenue	\$ -	\$	73,531	\$	73,531	To match audited Westcon report
(I) State-Funded DODD Waiver- COG Revenue	\$ -	\$	95,691	\$	95,691	To match audited Westcon report
V. Other Revenues						
(H) Refunds- COG Revenue	\$ -	\$	1,700	\$	1,700	To match audited Westcon report
Worksheet 1						
5. 5. Movable Equipment (E) Facility Based Services	\$ 1,742	\$	(381)	\$	1,361	To adjust for expensed item.
5. 5. Movable Equipment (U) Transportation	\$ -	\$	2,042	\$	2,042	To adjust depreciation for the 1997 Chevrolet.
6. 6. Capital Leases (U) Transportation	\$ -	\$	17,170	\$	17,170	To report depreciation for capital bus lease
6. 6. Capital Leases (V) Admin	\$ 38,154	\$	(38,154)	\$	-	To reconcile lease payment for capital asset that should be depreciated
8. 8. COG Expenses (A) Early Intervention	\$ -	\$	7	\$	7	To match audited Westcon report
8. 8. COG Expenses (B) Pre-School	\$ -	\$	20	\$	20	To match audited Westcon report
8. 8. COG Expenses (C) School Age	\$ -	\$	7	\$	7	To match audited Westcon report
8. 8. COG Expenses (E) Facility Based Services	\$ -	\$	1	\$	1	To match audited Westcon report
8. 8. COG Expenses (F) Enclave	\$ -	\$	1	\$	1	To match audited Westcon report
8. 8. COG Expenses (L) Community Residential	\$ -	\$	178	\$	178	To match audited Westcon report
8. 8. COG Expenses (N) Service & Support Admin	\$ -	\$	28	\$	28	To match audited Westcon report
8. 8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	12	\$	12	To match audited Westcon report

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

		Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2					
1.	1. Salaries (X) Gen Expense All Prgm.	\$ 138,267	\$ (105,407)		To reclassify MAC payroll expenses for Knupp and McCain
			\$ (27,066)	\$ 5,794	To reclassify Public Relations Director payroll to non-federal reimbursable
2.	2. Employee Benefits (X) Gen Expense All Prgm.	\$ 74,564	\$ (12,026)	\$ 62,539	To reclassify Public Relations Director payroll to non-federal reimbursable
4.	4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,729		To reclassify non-federal expenses
			\$ 27,066		To reclassify Public Relations Director payroll to non-federal reimbursable
			\$ 12,026	\$ 40,820	To reclassify Public Relations Director payroll to non-federal reimbursable
4.	4. Other Expenses (X) Gen Expense All Prgm.	\$ 128,278	\$ (1,729)		To reclassify non-federal expenses
			\$ (2,669)		To reclassify adult expenses
			\$ (1,000)		To reclassify adult expenses
			\$ (1,160)		To reclassify facility expenses
			\$ (1,070)	\$ 120,650	To reclassify facility expenses
5.	5. COG Expenses (A) Early Intervention	\$ -	\$ 200	\$ 200	To match audited Westcon report
5.	5. COG Expenses (B) Pre-School	\$ -	\$ 602	\$ 602	To match audited Westcon report
5.	5. COG Expense (C) School Age	\$ -	\$ 214	\$ 214	To match audited Westcon report
5.	5. COG Expense (E) Facility Based Services	\$ -	\$ 3	\$ 3	To match audited Westcon report
5.	5. COG Expense (F) Enclave	\$ -	\$ 20	\$ 20	To match audited Westcon report
5.	5. COG Expense (G) Community Employment	\$ -	\$ 17	\$ 17	To match audited Westcon report
5.	5. COG Expenses (L) Community Residential	\$ -	\$ 5,321	\$ 5,321	To match audited Westcon report
5.	5. COG Expense (N) Service & Support Admin	\$ -	\$ 850	\$ 850	To match audited Westcon report
5.	5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 12,637	\$ 12,637	To match audited Westcon report
Worksheet 2A					
1.	1. Salaries (N) Service & Support Admin	\$ 34,281	\$ (34,281)	\$ -	To reclassify MAC expenses for Lozano
2.	2. Employee Benefits (N) Service and Support Admin	\$ 21,253	\$ (10,117)	\$ 11,136	To reclassify MAC expenses for Lozano
4.	4. Other Expenses (N) Service & Support Admin	\$ 3,479	\$ (3,479)	\$ -	To reclassify SSA expenses
Worksheet 3					
4.	4. Other Expenses (E) Facility Based Services	\$ 24,754	\$ 1,160		To reclassify cleaning expenses
			\$ 1,160		To reclassify cleaning expenses
			\$ 580	\$ 27,654	To reclassify cleaning expenses
4.	4. Other Expenses (N) Service & Support Admin	\$ 38,626	\$ 1,070		To reclassify cleaning expenses
			\$ 1,070		To reclassify cleaning expenses
			\$ 535	\$ 41,301	To reclassify cleaning expenses
4.	4. Other Expenses (X) Gen Expense All Prgm.	\$ 57,884	\$ (1,000)		To reclassify cleaning expenses
			\$ (535)		To reclassify cleaning expenses
			\$ (580)	\$ 55,769	To reclassify cleaning expenses
5.	5. COG Expenses (A) Early Intervention	\$ -	\$ 27	\$ 27	To match audited Westcon workbook
5.	5. COG Expenses (B) Pre-School	\$ -	\$ 82	\$ 82	To match audited Westcon workbook
5.	5. COG Expense (C) School Age	\$ -	\$ 29	\$ 29	To match audited Westcon workbook
5.	5. COG Expenses (F) Enclave	\$ -	\$ 3	\$ 3	To match audited Westcon workbook
5.	5. COG Expenses (G) Community Employment	\$ -	\$ 2	\$ 2	To match audited Westcon workbook
5.	5. COG Expenses (L) Community Residential	\$ -	\$ 724	\$ 724	To match audited Westcon workbook
5.	5. COG Expenses (N) Service & Support Admin	\$ -	\$ 116	\$ 116	To match audited Westcon workbook
5.	5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 49	\$ 49	To match audited Westcon workbook
Worksheet 5					
1.	Salaries (O) Non-Federal Reimbursable	\$ 15,245	\$ (15,058)	\$ 187	To reclassify MAC payroll expenses for Clayton
5.	COG Expenses (A) Early Intervention	\$ -	\$ 3,404	\$ 3,404	To match audited Westcon workbook
5.	COG Expenses (B) Pre-School	\$ -	\$ 10,259	\$ 10,259	To match audited Westcon workbook
5.	COG Expense (C) School Age	\$ -	\$ 3,646	\$ 3,646	To match audited Westcon workbook
5.	COG Expenses (L) Community Residential	\$ -	\$ 90,666	\$ 90,666	To match audited Westcon workbook
Worksheet 6					
1.	Salaries (I) Medicaid Admin	\$ 37,156	\$ 126,710	\$ 163,866	To reclassify MAC payroll claimable expenses
1.	Salaries (O) Non-Federal Reimbursable	\$ 18,307	\$ 61,613	\$ 79,920	To reclassify MAC payroll claimable expenses
5.	COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 6,136	\$ 6,136	To match audited Westcon workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 153,366	\$ (153,366)	\$ -	To allocate a portion of expenses to enclave
2. Employee Benefits (E) Facility Based Services	\$ 68,004	\$ (68,004)	\$ -	To allocate a portion of expenses to enclave
3. Service Contracts (E) Facility Based Services	\$ 1,328	\$ (1,328)	\$ -	To allocate a portion of expenses to enclave
4. Other Expenses (E) Facility Based Services	\$ 98,892	\$ (98,892)	\$ -	To allocate a portion of expenses to enclave
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 153,366	\$ 153,366	To allocate a portion of expenses to enclave
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$ 68,004	\$ 68,004	To allocate a portion of expenses to enclave
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,328	\$ 1,328	To allocate a portion of expenses to enclave
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 98,892	\$ 98,892	To allocate a portion of expenses to enclave
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 261,092	\$ (23,459)		To reclassify MAC payroll expenses for York
		\$ (27,534)	\$ 210,099	To reclassify Support Specialist position payroll
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 118,481	\$ (12,207)	\$ 106,274	To reclassify Support Specialist position payroll
4. Other Expenses (N) Service & Support Admin. Costs	\$ 44,377	\$ 3,479	\$ 47,856	To reclassify SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 14,495	\$ 14,495	To match audited Westcon workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 514,585	\$ 27,534	\$ 542,119	To reclassify Support Specialist position payroll
2. Employee Benefits (E) Facility Based Services	\$ 227,807	\$ 12,207	\$ 240,014	To reclassify Support Specialist position payroll
4. Other Expenses (E) Facility Based Services	\$ 41,131	\$ (1,160)		To reclassify cleaning expenses
		\$ (1,070)		To reclassify cleaning expenses for SSA
		\$ 2,669		To reclassify adult expenses
		\$ 1,000		To reclassify adult expenses
		\$ 1,000		To reclassify adult expenses
		\$ (2,376)	\$ 41,194	To reclassify VRP3 match
5. COG Expenses (E) Facility Based Services	\$ -	\$ 48	\$ 48	To match audited Westcon workbook
5. COG Expenses (F) Enclave	\$ -	\$ 338	\$ 338	To match audited Westcon workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 290	\$ 290	To match audited Westcon workbook
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Leases And Rentals	\$ -	\$ 38,154	\$ 38,154	To reclassify capital lease payment for buses
Plus: CAFS Payback, Bridge Match	\$ 94,142	\$ 2,376	\$ 96,518	To reclassify VRP3 match
Less: Capital Costs	\$ (87,686)	\$ 19,323	\$ (68,363)	To reconcile Capital Costs with Worksheet 1
Less: COG Expenses	\$ -	\$ (150,432)	\$ (150,432)	To reconcile Westcon expenses
Less: COG expenses on Sch A	\$ -	\$ (26,135)	\$ (26,135)	To reconcile Westcon expenses
Revenue:				
Less: COG Revenue	\$ -	\$ (255,924)	\$ (255,924)	To reconcile Westcon revenue
Total from 12/31 County Auditor's Report	\$ 3,672,940	\$ 28	\$ 3,672,968	To match county auditor revenue report.
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 8,193	\$ 8,193	To report ancillary costs



Dave Yost • Auditor of State

PREBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PREBLE 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
MARCH 11, 2014**