



Dave Yost • Auditor of State

FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Franklin County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

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 2011 and 2012 square footage totals to final 2010 square footage totals and found changes greater than 10 percent for Nursing, Occupational Therapy, Nutrition and Medicaid Administrative Claiming programs and we performed limited procedures below in those areas.

2. DODD asked 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*.

Statistics – Square Footage (Continued)

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

We compared square footage for each room on the floor plan of the ARC North building to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of the ARC North building's floor plan to the County Board's summary.

4. DODD asked 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 original square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found no variances exceeding 10 percent.

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides. However, we identified differences for both 2011 and 2012 during our revenue testing and we revised square footage to reflect the reporting of the Checkrein Avenue building occupied by Franklin County Residential Services. We reported differences in Appendix A (2011) and Appendix B (2012).

Statistics – Attendance

1. DODD asked us to review 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 the number of individuals served for *Worksheet 7B, Nursing Services* needed to be obtained as costs were reported in column (X) General expenses for 2011 and were not being assigned to columns (A) Early Intervention and (B) Pre-School and, in addition, the individuals served reported in columns (C) School Age and (E) Facility Based Services were incorrect, resulting in an incorrect allocation of general expenses. We also determined that the number of individuals served for *Worksheet 7D, Psychological Services* needed to be obtained as costs were reported in column (X) General expenses for 2011 and 2012 and were not being assigned to columns (A) Early Intervention and (B) Pre-School.

Statistics – Attendance (Continued)

The County Board provided the omitted and corrected statistics as reported in Appendix A (2011) and Appendix B (2012).

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

The County Board did not report typical hours of service; instead, it entered "various" in this cell in the Cost Report. We obtained the County Board's supporting documentation for its hours of service and calculated the typical hours of service for both facility based and enclave services.

We reported the calculated typical hours of service in Appendix A (2011).

3. DODD requested that we 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 2011 and 2012 ADS and Enclave Counts by Acuity and 2012 SEC Minutes by Consumer reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave, and Community Employment on *Schedule B-1, Section B, Attendance Statistics* 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.

The County Board stated it did not track community employment statistics and reported estimated units in the 2011 Cost Report. Therefore, we removed the estimated Community Employment statistics and corresponding costs as non-federal reimbursable costs on *Worksheet 10, Adult Program* since they could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a) as reported in Appendix A (2011).

We found no differences in 2011 exceeding two percent for facility based or enclave. We found differences exceeding two percent in 2012 for community employment as reported in Appendix B (2012).

See also procedure 5 in the Revenue Cost Reporting and Reconciliation to the County Auditor Report section for adjustment to offset expenses reimbursed by the Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission).

4. DODD requested that we report variances if the County Board's 2011 number of individuals served varied by more than 10 percent when comparing to the prior period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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.

Statistics – Attendance (Continued)

5. DODD requested that we report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets. DODD asked us to haphazardly select 15 individual names from the County Board's attendance sheets for 2011, and compare the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We did not perform this test since the number of reported individuals in procedure 4 above did not change by more than 10 percent from the prior year's *Schedule B-1*.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for four adult day service individuals and one enclave individual from the January through May and July through November 2012 from the County Board's 2012 ADS and Enclave Counts by Acuity report to *Schedule B-1*.

We found no differences.

We also compared each acuity level on the 2012 ADS and Enclave Counts by Acuity reports to the Acuity Assessment Instrument or other documentation for the same five individuals. We also selected an additional six individuals, to ensure that at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims Testing Section, procedure 1). DODD also asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any unit did not meet the documentation requirements.

We did not perform this procedure for 2011 because the County Board did not track Community Employment services (see procedure 3 above). We haphazardly selected 15 units from 2012 from the County Board's 2012 SEC Minutes by Consumer report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

Acuity Testing

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

We compared the County Board's Facility and Enclave Detail of Consumers, Days and Counts of As, Bs and Cs reports for 2008, 2009 and 2010 and the ADS and Enclave Counts by Acuity report for 2011 for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

We found no variances in 2008 and 2009.

For 2010, we found one enclave attendance day should be reclassified from acuity level A to B.

For 2011, we found the following acuity variances:

- 14 adult day services attendance days should be added to acuity level A;
 - 1,337 adult day services attendance days should be added acuity level B;
 - 5 adult day services attendance days should be added to acuity level C;
 - 71 enclave attendance days should be added to acuity level A; and
 - 1 enclave attendance day should be added to acuity level B.
2. DODD asked us to also compare two individuals from each acuity level on the County Board's 2008 through 2011 Facility and Enclave Detail of Consumers, Days and Counts of As, Bs and Cs report for 2008, 2009 and 2010 and ADS and Enclave Counts by Acuity report for 2011 to the Acuity Assessment Instrument or other documentation for each individual for each respective year.

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental worksheet for 2008, 2009, 2010 and 2011.

We reported the differences from procedure 1 on a revised Days of Attendance by Acuity supplemental worksheet for 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

1. DODD requested that we 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 Services*.

We compared the number of one-way trips from the County Board's 2011 and 2012 Restated Cost Report Units from Gatekeeper, All Bus Trips Provided and Supported Employment Trip Count reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's 2011 Restated Cost Report Units from Gatekeeper and 2012 Cost Report Units from Gatekeeper reports for accuracy.

We found differences as reported in Appendix A (2011) for school age, and facility based trips. We also found differences related to commercial transportation as reported in Appendix A (2011) and Appendix B (2012).

Statistics – Transportation (Continued)

2. DODD asked us to report variances of more than 10 percent of the total trips taken for 10 individuals during one month in 2011 and 2012, 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 eight adults in November 2011 and two children in July 2011 and nine adults in January 2012 and one child in September 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

3. DODD requested that we report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3 Quarterly Summary of Transportation Services*.

We compared the cost of bus tokens/cabs from the County Board's Year to Date Budget Reports and County Board supplemental worksheet reports to the amount reported in *Schedule B-3*.

We found no unreported costs in our review of the County Board's detailed expenditure reports; however, we found that per mile transportation services for both 2011 and 2012 were included in the one-way trips reported on *Schedule B-3*. We obtained miles and authorized costs from the County Board for these transports and we calculated the corresponding number of one-way trips included in the statistics reported on *Schedule B-3*.

We found differences as reported in Appendix A (2011) and Appendix B (2012) to add costs for commercial transportation.

Statistics – Service and Support Administration (SSA)

1. DODD requested that we 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 Revised Schedule B-4 Supporting Documentation from Gatekeeper reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences or computational errors exceeding two percent.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Revised Schedule B-4 Supporting Documentation from Gatekeeper reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2011 and 2012.

Statistics – Service and Support Administration (Continued)

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Revised Schedule B-4 Supporting Documentation from Gatekeeper reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent of our SSA Unallowable services sample; therefore, we haphazardly selected an additional sample of 60 Unallowable SSA service units for both 2011 and 2012 from the Revised Schedule B-4 Supporting Documentation from Gatekeeper reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our additional SSA Unallowable services sample. Our review of supporting documentation did not indicate a systemic issue and we reported our sample errors in Appendix A (2011) and Appendix B (2012).

4. DODD asked 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 for 2011. DODD also requested that we report changes exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report for 2012.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 Other SSA Allowable units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that it enrolled more individuals on waivers and got access to a new state system that enabled staff to better identify Medicaid eligible individuals.

The final 2012 units did not increase or decrease by more than five percent from the prior year's *Schedule B-4*.

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

We did not perform this procedure because the County Board stated it did not track general time units in 2011 or 2012.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's 2011 and 2012 Revenue Analytic reports for the Board of Developmental Disabilities (2022) and ARRA (2219) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds and if the Cost Reports do not reconcile within limits to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Revenues Cost Report reports and other supporting documentation.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals in procedure 2 above.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments (COG) prepared County Board Summary Workbooks for 2011 and 2012.

We did not perform this procedure because the County Board did not participate in a COG in 2011 or 2012.

5. We reviewed the County Board's Revenues Cost 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):

- Total Miscellaneous, Refunds, Reimbursements and Other Income in the amount of \$553,068 in 2011 and \$328,832 in 2012.
- ARRA Part B revenues in the amount of \$479,973 in 2011;
- IDEA Part B revenues in the amount of \$677,063 in 2011 and \$693,318 in 2012;
- School Lunch Program revenues in the amount of \$65,167 in 2011 and \$54,556 in 2012; and
- Title XX revenues in the amount of \$1,129,133 in 2011 and \$1,157,452 in 2012.

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

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) which included Pathways, Bridges and Lifeworks program revenue in the amount of \$1,888,515 in 2011 and \$2,007,890 in 2012. We found that the County Board recorded Pathways and Bridges expenses in the amount of \$1,759,239 in 2011 and \$1,568,232 in 2012 as revenue offsets on the *Allocation of Costs for a1, Adult*. However, we found additional Bridges and Lifeworks program related expenses and reclassified these to *Worksheet 10, Adult Services*, and also identified adjustments to offset all additional expenses on *Schedule a1, Adult Program* as reported in Appendix A (2011) and Appendix B (2012).

We further noted Franklin County Residential Services revenue in the amount of \$617,865 in 2012; however, corresponding expenses were reclassified as non-federal reimbursable under 2 CFR 225 Appendix B on Worksheets 2 through 10 as reported in Appendix A (2011) and Appendix B (2012).

Paid Claims Testing

1. We selected 106 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123:2-9-18(H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
 - Group size in which the services were delivered; 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.

For non-medical transportation services, 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). We applied the service documentation rules in effect at the time of service delivery.

For selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

We found instances of non-compliance with these documentation requirements for 2011 and 2012 for Non-Medical Transportation - One Way Trip-Taxi/Livery/Bus (ATT); Supported Employment - Community - 15 minute unit (ACO/FCO); and Targeted Case Management - 15 minute unit (TCM). We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code Section 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a non-institutional community setting". Ohio Admin. Code § 5160:1-2-01.2(J)(4) also states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death."

We also performed a comparison to the usual and customary rate for selected service codes that had contracted services in our sample. In 2012, the County Board used contracted commercial transportation providers and submitted reimbursement based on a calculated average monthly cost per trip based on all commercial transportation. The County Board calculated this monthly average cost on a Monthly Summary of 2012 Contract Transportation report by taking the total monthly invoiced costs of all commercial transportation providers divided by the number of trips. The County Board stated it contacted DODD years ago and obtained approval for this methodology; however, the County Board could not locate supporting documentation showing this approval. We inquired of DODD stated it did not approve this methodology.

We reviewed the supporting documentation for all four commercial transportation paid claims in our sample and noted that the contract rate and actual costs paid to the contracted vendor for those claims was below the rate billed to MBS. This is not in compliance with Ohio Admin. Code § 5123:2-9-19 Appendix C which states, "Rates are presented on a per person basis and shall not be further altered, irrespective of the number of persons being transported simultaneously...Actual Cost per Trip – Commercial Bus."

DODD requested that we obtain the County Board's Summary of 2012 Contract Transportation reports for each of the 10 months in which the County Board was reimbursed for Non-Medical Transportation - One Way Trip-Taxi/Livery/Bus (ATT/FTT) service and identified vendors with contract amounts lower than amount reimbursed. DODD also asked us to obtain from the County Board a schedule of waiver individuals by each person for those same vendors for each of the 10 months. Furthermore, DODD requested we calculate a finding for recovery for the 10 month period based on the difference between the monthly reimbursed rate using MBS data and the actual cost per person per day per the detailed waiver transportation schedule report.

We received a detailed waiver transportation schedule by person report for the month of September 2012 from the County Board. We also selected 14 claims from the transportation schedule report from the five vendors with lower rates and compared supporting documentation to the number of trips, transportation provider and contract rate on the report to determine the reliability of the report. We found no difference, but later determined that a small number of MBS services were not included in the report provided by the County Board and obtained additional documentation. The report and additional documentation were used to calculate a finding for recovery for the month of September 2012 in the amount of \$7,102.78.

The County Board was given the option to create a detailed waiver transportation schedule by person for the other nine months or project these findings across the 10 month period. The County Board elected to project the findings across the 10 month period; therefore, we calculated a projected finding of \$71,027.79.

Recoverable Finding - 2011

Finding \$2,581.12

Service Code	Units	Review Results	Finding
TCM	21	Units billed after recipient's date of death	\$179.48
TCM	130	Units billed in excess of services delivered	\$1,290.95
TCM	116	Services billed for ineligible individual in long term care facility	\$1,110.69
		Total	\$2,581.12

Recoverable Finding - 2012

Finding \$75,325.29

Service Code	Units	Review Results	Finding
ACO	48	Units billed in excess of services delivered	\$185.86
FCO	50	Units billed in excess of services delivered	\$336.34
ATT	2	Units billed in excess of services delivered	\$24.73
TCM	129	Units billed in excess of services delivered	\$1,276.79
TCM	95	Units billed for unallowable activities	\$943.39
TCM	63	Services billed for ineligible individual in long term care facility	\$620.76
TCM	92	Units billed after recipient's date of death	\$909.63
ATT/FTT		Projected unit cost billed in excess of actual cost	\$71,027.79
		Total	\$75,325.29

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

Recommendation:

We recommend the County Board monitor service claims to ensure compliance with the service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), 5101:3-48-01(F) and Ohio Admin. Code Chapter 5160.

We also recommend that the County Board revise its process for billing of commercial transportation to ensure its compliance with Ohio Admin. Code § 5123:2-9-19 Appendix C (mentioned above) and Ohio Admin. Code § 5123:2-9-06 (J)(1), which states, "Providers shall be paid at the lesser of their usual and customary rate (UCR) or the statewide rate for each waiver service that is delivered. The department shall establish a mechanism through which providers shall communicate their UCRs to the department..." According to Ohio Admin. Code § 5123:2-9-19, Appendix C, for ATT/FTT the established UCR is "Actual Cost."

2. DODD requested that we 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 final TCM units in 2011 or 2012. We found no instance where the Medicaid reimbursed units were greater than community employment units in 2012. The County Board was not reimbursed for community employment units in 2011.

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

Paid Claims Testing (Continued)

We compared the amounts reported on *Schedule A*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code reports.

We found no differences as the County Board did not report costs on *Schedule A*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Year to Date Budget Reports for the Board of Developmental Disabilities (2022) and ARRA (2219) funds.

We found no differences

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's Year to Date Budget Reports and other supporting documentation.

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

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's Year to Date Budget Reports and County Board's supplemental worksheet reports.

We found differences as reported in Appendix A (2011). We found no differences exceeding \$100 on any worksheet in 2012.

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

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

We did not perform this procedure because the County Board did not participate in a COG in 2011 or 2012.

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 Expenditure Detail by Transaction reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheet 2; all columns on worksheets 3 and 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, (G) Community Employment and (H) Unassigned Adult Program on worksheet 10. We also 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

7. DODD asked us to scan the County Board's detailed expenditure reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's Expenditure Detail by Transaction reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012).

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation for the disbursement was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and report any differences.

We haphazardly selected 60 disbursements from 2011 and 2012 from the County Board's Expenditure Detail by Transaction reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if the supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225.

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified costs. We found no non-federal reimbursable costs under 2 CFR 225.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare 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.

Property, Depreciation, and Asset Verification Testing (Continued)

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

We compared all depreciation entries reported on *Worksheet 1* to the County Board's Depreciation Schedules.

We found no differences exceeding \$100.

3. DODD asked us to compare the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, 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.

4. DODD asked us to haphazardly select six of the County Board's fixed assets which meet the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 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 differences for one asset and recalculated depreciation based on correct useful life as reported in Appendix A (2011) and Appendix B (2012).

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items 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 haphazardly selected three disposed assets from the County Board's 2011 and 2012 list of disposed assets; however, we found that prior depreciation schedules did not include these assets. We then selected an additional three disposed assets from the same list and determined if the assets were removed from the County Board's fixed asset ledger. We also recalculated depreciation on any gain or loss applicable to 2011 and 2012 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011) and Appendix B (2012) and selected five more disposed assets for testing. We found one additional variance as reported in Appendix B (2012) and four more instances where prior depreciation schedules did not include these assets.

Recommendation:

We recommend the County Board implement a process to track accumulated depreciation, disposal dates and proceeds received from the disposal or sale of assets in order to report any applicable gains or losses in accordance with the requirements contained in the Cost Report Guidelines which specify that, "when depreciable assets with salvage value are disposed of an adjustment will be necessary in the County Board's allowable cost. The amount of loss to be included on the 'Income and Expense Report' is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year manner as was the depreciation."

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2011 and 2012 Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Year to Date Budget Reports for the Board of Developmental Disabilities (2022) fund.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements 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 Cost by Position by Location reports.

We found no differences exceeding \$100 on any worksheet.

3. DODD requested that we select employees and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 40 employees and compared the County Board's payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found no differences.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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 we found no misclassification errors in procedure 3 above.

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 Cost by Individual reports to the County Board's Costs by Position by Location reports.

We found no variance exceeding one percent.

2. DODD asked us to compare the original MAC Cost by Individual report(s) to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

3. DODD asked us to compare Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. We selected 21 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and 22 RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

For 2011, we found one RMTS observed moment for Activity Code 4-Non-Medicaid Outreach, one RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations, one RMTS observed moment for Activity code 6-Facilitating Eligibility for Non-Medicaid Programs and one RMTS observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services that lacked supporting documentation for the date and time of the observed moments.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

We found no variances in 2012.

Recommendation:

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in 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."

Franklin County Board of Developmental Disabilities
Independent Auditor's Report on
Applying Agreed-Upon Procedures

The County Board submitted an official response to the results of these agreed-upon procedures which is presented in Appendix C. We did not examine the County Board's response and, accordingly, we express no opinion on it.

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

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

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

Dave Yost

Auditor of State

May 6, 2015

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Appendix A
Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	-	17,100	17,100	To record square footage for FCRS building
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	541	(541)	-	To remove unsupported individuals served
3. Typical Hours Of Service (A) Facility Based Services	various	6.3	6.3	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. -Enclave	various	7.1	7.1	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. - Community Employment	78,957	(78,957)	-	To remove unsupported 15 minute units
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	27,659	(27,029)	630	To report correct number of one-way trips
5. Facility Based Services (A) One Way Trips- First Quarter	127,205	29,700	156,905	To report correct number of one-way trips
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	38,923	(38,923)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	40,901	(40,901)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	39,100	(39,100)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	39,510	(39,510)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,944,942	\$ 2,944,942	To report cost of commercial transportation
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	45,284	(45,284)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	47,586	(47,586)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	45,491	(45,491)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	45,967	(45,967)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 10,113	\$ 3,426,266	\$ 3,436,379	To report cost of commercial transportation
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	13,008	19	13,027	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,562	(19)	3,543	To correctly report SSA units
Worksheet 1				
4. Fixtures (E) Facility Based Services	\$ 499,605	(165)	\$ 499,440	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 1,040,971	552	\$ 1,041,523	To record loss on disposed asset
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,215,979	\$ (12,992)	\$ 1,202,987	To reclassify FCRS PERS expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,296	\$ 3,296	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,272,960	\$ (3,296)	\$ 2,269,664	To reclassify non-federal reimbursable expenses
		\$ (403)	\$ 2,269,261	To reclassify special olympic expense

Appendix A (Page 2)
Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (G) Community Employment	\$ 70,130	\$ (64,038)		To reclassify salaries due to lack of statistics
		\$ (6,092)	\$ -	To reclassify Lifeworks portion of salary
1. Salaries (H) Unasgn Adult Program	\$ 260,642	\$ (1,986)	\$ 258,656	To reclassify Lifeworks portion of salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 64,038	\$ 64,038	To reclassify salaries due to lack of statistics
2. Employee Benefits (A) Early Intervention	\$ 32,908	\$ (295)	\$ 32,613	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 22,628	\$ (203)	\$ 22,425	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 123,286	\$ (1,106)	\$ 122,180	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 242,506	\$ (2,176)	\$ 240,330	To reclassify FCRS PERS expenses
2. Employee Benefits (F) Enclave	\$ 112,561	\$ (1,010)	\$ 111,551	To reclassify FCRS PERS expenses
2. Employee Benefits (G) Community Employment	\$ 32,258	\$ (29,372)		To reclassify benefits due to lack of statistics
		\$ (2,597)		To reclassify Lifeworks portion of benefits
		\$ (289)	\$ -	To reclassify FCRS PERS expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 119,891	\$ (562)		To reclassify Lifeworks portion of benefits
		\$ (1,076)	\$ 118,253	To reclassify FCRS PERS expenses
2. Employee Benefits (N) Service & Support	\$ 68,606	\$ (1,190)	\$ 67,416	To reclassify FCRS PERS
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 29,372	\$ 29,372	To reclassify benefits due to lack of statistics
2. Employee Benefits (U) Transportation	\$ 67,597	\$ (606)	\$ 66,991	To reclassify FCRS PERS expenses
Worksheet 3				
2. Employee Benefits (A) Early Intervention	\$ 8,528	\$ (77)	\$ 8,451	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 12,333	\$ (111)	\$ 12,222	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 70,565	\$ (634)	\$ 69,931	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 147,522	\$ (1,324)	\$ 146,198	To reclassify FCRS PERS expenses
2. Employee Benefits (V) Admin	\$ 77,052	\$ (692)	\$ 76,360	To reclassify FCRS PERS expenses
4. Other Expenses (A) Early Intervention	\$ 234,414	\$ (74,070)	\$ 160,344	To reclassify adult day service expenses
4. Other Expenses (B) Pre-School	\$ 351,358	\$ (107,126)	\$ 244,232	To reclassify adult day service expenses
4. Other Expenses (C) School Age	\$ 579,586	\$ (55,397)		To reclassify adult day service expenses
		\$ 218,713	\$ 742,902	To correct adjustment of capital purchases
4. Other Expenses (E) Facility Based Services	\$ 1,988,526	\$ (365,035)		To reclassify adult day service expenses
		\$ (9,200)	\$ 1,614,291	To reclassify capital asset acquisition
4. Other Expenses (H) Unasgn Adult Program	\$ 291,936	\$ (27,148)	\$ 264,788	To reclassify adult day service expenses
4. Other Expenses (N) Service & Support Admin	\$ 456,710	\$ (72,144)		To reclassify adult day service expenses
		\$ (30,862)	\$ 353,704	To reclassify capital asset acquisition

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Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3 (continued)				
4. Other Expenses (U) Transportation	\$ 613,472	\$ (183,441)		To reclassify adult day service expenses
		\$ (8,126)	\$ 421,905	To reclassify capital asset acquisition
4. Other Expenses (V) Admin	\$ 603,004	\$ (81,444)	\$ 521,560	To reclassify adult day service expenses
Worksheet 4				
2. Employee Benefits (C) School Age	\$ 40,891	\$ (367)	\$ 40,524	To reclassify FCRS PERS expenses
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 1,558,828	\$ (13,991)	\$ 1,544,837	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 1,071,886	\$ (9,621)	\$ 1,062,265	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 2,812,810	\$ (25,246)	\$ 2,787,564	To reclassify FCRS PERS expenses
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 256,497	\$ 256,497	To reclassify FCRS PERS expenses
3. Service Contracts (M) Family Support Services	\$ 124,531	\$ 121,233	\$ 245,764	To reclassify family support expenses
4. Other Expenses (C) School Age	\$ 582,649	\$ (218,713)	\$ 363,936	To correct adjustment of capital purchases
4. Other Expenses (L) Community Residential	\$ -	\$ 403	\$ 403	To reclassify special olympic expense
Worksheet 7-B				
2. Employee Benefits (A) Early Intervention	\$ 25,429	\$ (228)	\$ 25,201	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 36,778	\$ (330)	\$ 36,448	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 64,766	\$ (581)	\$ 64,185	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 297,249	\$ (2,668)	\$ 294,581	To reclassify FCRS PERS expenses
13. No. of Individual Served (A) Early Intervention	-	484	484	To record individuals served
13. No. of Individual Served (B) Pre-School	-	700	700	To record individuals served
13. No. of Individual Served (C) School Age	8	365	373	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	133	1,890	2,023	To correct individuals served
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 223,753	\$ (2,009)	\$ 221,744	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 153,858	\$ (1,381)	\$ 152,477	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 48,741	\$ (437)	\$ 48,304	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 76,306	\$ (685)	\$ 75,621	To reclassify FCRS PERS expenses
3. Service Contracts (L) Community Residential	\$ 891,362	\$ (18,350)	\$ 873,012	To correct cell total
3. Service Contracts (X) Gen Expense All Prgm.	\$ (18,350)	\$ 18,350	\$ -	To correct cell total

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Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-D				
2. Employee Benefits (A) Early Intervention	\$ 11,828	\$ (106)	\$ 11,722	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 17,107	\$ (153)	\$ 16,954	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 97,752	\$ (877)	\$ 96,875	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 333,765	\$ (2,995)	\$ 330,770	To reclassify FCRS PERS expenses
13. No. of Individual Served (A) Early Intervention	-	35	35	To record individuals served
13. No. of Individual Served (B) Pre-School	-	18	18	To record individuals served
Worksheet 7-E				
2. Employee Benefits (A) Early Intervention	\$ 177,257	\$ (1,591)	\$ 175,666	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 121,886	\$ (1,094)	\$ 120,792	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 59,134	\$ (531)	\$ 58,603	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 112,812	\$ (1,012)	\$ 111,800	To reclassify FCRS PERS expenses
3. Service Contracts (L) Community Residential	\$ 739,904	\$ (3,902)	\$ 736,002	To correct cell total
3. Service Contracts (X) Gen Expense All Prgm.	\$ (3,903)	\$ 3,903	\$ -	To correct cell total
Worksheet 7-F				
2. Employee Benefits (A) Early Intervention	\$ 165,764	\$ (1,488)	\$ 164,276	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 113,983	\$ (1,023)	\$ 112,960	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 121,089	\$ (1,087)	\$ 120,002	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 22,334	\$ (201)	\$ 22,133	To reclassify FCRS PERS expenses
3. Service Contracts (L) Community Residential	\$ 255,573	\$ (12,991)	\$ 242,582	To correct cell total
3. Service Contracts (X) Gen Expense All Prgm.	\$ (12,991)	\$ 12,991	\$ -	To correct cell total
Worksheet 7-H				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 32,853	\$ 32,853	To reclassify FCRS portion of dietician salary
1. Salaries (X) Gen Expense All Prgm.	\$ 124,366	\$ (32,853)	\$ 91,513	To reclassify FCRS portion of dietician salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,206	\$ (513)	\$ 56,693	To reclassify FCRS PERS expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 4,310,386	\$ (38,686)	\$ 4,271,700	To reclassify FCRS PERS expenses
3. Service Contracts (E) Facility Based Services	\$ -	\$ 40,260	\$ 40,260	To reclassify facility based transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 2,944,942	\$ 2,944,942	To reclassify enclave transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 3,426,266	\$ 3,426,266	To reclassify community employment transportation expenses

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Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8 (continued)				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 6,492,441	\$ (2,944,942)		To reclassify enclave transportation expenses
		\$ (3,426,266)		To reclassify community employment transportation expenses
		\$ (121,233)	\$ -	To reclassify family support expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 4,611,987	\$ (43,643)	\$ 4,568,344	To reclassify FCRS PERS expenses
Worksheet 10				
1. Salaries (G) Community Employment	\$ 1,324,792	\$ (1,212,837)		To reclassify salaries due to lack of statistics
		\$ 6,092		To reclassify Lifeworks portion of salary
		\$ 1,986	\$ 120,033	To reclassify Lifeworks portion of salary
2. Employee Benefits (E) Facility Based Services	\$ 5,770,984	\$ (51,796)	\$ 5,719,188	To reclassify FCRS PERS expenses
2. Employee Benefits (F) Enclave	\$ 2,010,435	\$ (18,044)	\$ 1,992,391	To reclassify FCRS PERS expenses
2. Employee Benefits (G) Community Employment	\$ 609,380	\$ (572,956)		To reclassify benefits due to lack of statistics
		\$ 2,597		To reclassify Lifeworks portion of benefits
		\$ 562		To reclassify Lifeworks portion of benefits
		\$ (5,469)	\$ 34,114	To reclassify FCRS PERS expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 541,621	\$ (4,861)	\$ 536,760	To reclassify FCRS PERS expenses
3. Service Contracts (E) Facility Based Services	\$ 10,883,148	\$ 74,070		To reclassify adult day service expenses
		\$ 107,126		To reclassify adult day service expenses
		\$ 55,397		To reclassify adult day service expenses
		\$ 365,035		To reclassify adult day service expenses
		\$ 27,148		To reclassify adult day service expenses
		\$ 72,144		To reclassify adult day service expenses
		\$ 183,441		To reclassify adult day service expenses
		\$ 81,444		To reclassify adult day service expenses
		\$ (40,260)	\$ 11,808,693	To reclassify facility based transportation expenses
4. Other Expenses (G) Community Employment	\$ 54,564	\$ (54,564)	\$ -	To reclassify unsupported community employment expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,212,837		To reclassify salaries due to lack of statistics
		\$ 572,956		To reclassify benefits due to lack of statistics
		\$ 54,564	\$ 1,840,357	To reclassify unsupported community employment expenses

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Franklin County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 1,432,480	\$ 164,728	\$ 1,597,208	To correct RSC expenses offset
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 3,057,474	\$ 9,200		To reclassify capital asset acquisition
		\$ 30,862		To reclassify capital asset acquisition
		\$ 8,126	\$ 3,105,662	To reclassify capital asset acquisition
Less: Capital Costs	\$ (2,126,272)	\$ 165		To reconcile depreciation expense
		\$ (552)	\$ (2,126,659)	To reconcile loss on disposed asset
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 59,330	\$ 59,330	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Franklin County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	-	17,100	17,100	To record square footage for FCRS building
Schedule B-1, Section B				
4. 15 Minute Units (C) Supported Emp. - Community Employment	55,323	(1,426)	53,897	To correct 15 Minute units
Schedule B-3				
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	34,796	(34,796)		- To remove commercial transportation trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	36,535	(36,535)		- To remove commercial transportation trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	38,177	(38,177)		- To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	39,934	(39,934)		- To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 2,254,123	\$ 2,254,123	To report cost of commercial transportation
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	47,817	(47,817)		- To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	50,207	(50,207)		- To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	52,464	(52,464)		- To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	54,877	(54,877)		- To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 6,987	\$ 3,097,662	\$ 3,104,649	To report cost of commercial transportation
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	14,040	17	14,057	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	2,801	(17)	2,784	To correctly report SSA units
Worksheet 1				
3. Buildings/Improve. (E) Facility Based Services	\$ -	\$ 552	\$ 552	To record depreciation for door replacement
3. Buildings/Improve. (N) Service & Support Admin	\$ 98,070	\$ 1,852	\$ 99,922	To record depreciation for replacement carpeting
3. Buildings/Improve. (U) Transportation	\$ -	\$ 488	\$ 488	To record depreciation for electric supply to gate
4. Fixtures (E) Facility Based Services	\$ 499,551	\$ (165)	\$ 499,386	To correct depreciation
5. Movable Equipment (U) Transportation	\$ 1,169,045	\$ 2,709		To record loss on disposed asset
		\$ 4,937	\$ 1,176,691	To record loss on disposed asset
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,269,750	\$ (13,466)	\$ 1,256,284	To reclassify FCRS PERS expenses
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 2,355	\$ 2,355	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,329,535	\$ (1,200)		To reclassify capital asset acquisition
		\$ (825)		To reclassify family support expense
		\$ (2,355)	\$ 2,325,155	To reclassify non-federal reimbursable expenses

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Franklin County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
2. Employee Benefits (A) Early Intervention	\$ 35,278	\$ (315)	\$ 34,963	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 20,527	\$ (183)	\$ 20,344	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 130,189	\$ (1,162)	\$ 129,027	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 302,269	\$ (2,698)	\$ 299,571	To reclassify FCRS PERS expenses
2. Employee Benefits (F) Enclave	\$ 110,701	\$ (989)	\$ 109,712	To reclassify FCRS PERS expenses
2. Employee Benefits (G) Community Employment	\$ 33,748	\$ (301)	\$ 33,447	To reclassify FCRS PERS expenses
2. Employee Benefits (N) Service & Support	\$ 3,681	\$ (1,303)	\$ 2,378	To reclassify FCRS PERS expenses
2. Employee Benefits (U) Transportation	\$ 70,941	\$ (634)	\$ 70,307	To reclassify FCRS PERS expenses
Worksheet 3				
2. Employee Benefits (A) Early Intervention	\$ 8,411	\$ (75)	\$ 8,336	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 13,780	\$ (123)	\$ 13,657	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 61,689	\$ (550)	\$ 61,139	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 137,504	\$ (1,228)	\$ 136,276	To reclassify FCRS PERS expenses
2. Employee Benefits (V) Admin	\$ 74,786	\$ (668)	\$ 74,118	To reclassify FCRS PERS expenses
4. Service Contracts (A) Early Intervention	\$ 201,552	\$ (69,372)		To reclassify adult day service expenses
		\$ (3,133)	\$ 129,047	To reclassify capital asset acquisition
4. Service Contracts (B) Pre-School	\$ 336,648	\$ (113,651)		To reclassify adult day service expenses
		\$ (5,132)	\$ 217,865	To reclassify capital asset acquisition
4. Service Contracts (C) School Age	\$ 846,764	\$ (143,991)	\$ 702,773	To reclassify adult day service expenses
4. Service Contracts (E) Facility Based Services	\$ 1,986,733	\$ (30,998)		To reclassify capital asset acquisition
		\$ (472,037)	\$ 1,483,698	To reclassify adult day service expenses
4. Service Contracts (N) Service & Support Admin	\$ 418,159	\$ (70,756)	\$ 347,403	To reclassify adult day service expenses
4. Service Contracts (U) Transportation	\$ 453,835	\$ (8,440)		To reclassify capital asset acquisition
		\$ (180,317)	265,078	To reclassify adult day service expenses
4. Service Contracts (V) Admin	\$ 361,915	\$ (9,360)		To reclassify capital asset acquisition
		\$ (79,877)	\$ 272,678	To reclassify adult day service expenses
Worksheet 4				
2. Employee Benefits (C) School Age	\$ 43,998	\$ (393)	\$ 43,605	To reclassify FCRS PERS expenses

Appendix B (Page 3)
Franklin County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
2. Employee Benefits (A) Early Intervention	\$ 1,678,244	\$ (14,984)	\$ 1,663,260	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 976,510	\$ (8,719)	\$ 967,791	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 2,584,843	\$ (23,077)	\$ 2,561,766	To reclassify FCRS PERS expenses
2. Employee Benefits (O) Non-Federal Reimbursable	-	\$ 253,894	\$ 253,894	To reclassify FCRS PERS expenses
3. Service Contracts (M) Family Support Services	\$ 64,988	\$ 101,835	\$ 166,823	To reclassify family support expenses
4. Other Expenses (M) Family Support Services	\$ 185,180	\$ 180		To reclassify family support expense
		\$ 825	\$ 186,185	To reclassify family support expense
Worksheet 7-B				
2. Employee Benefits (A) Early Intervention	\$ 24,680	\$ (220)	\$ 24,460	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 40,433	\$ (360)	\$ 40,073	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 75,829	\$ (677)	\$ 75,152	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 300,490	\$ (2,683)	\$ 297,807	To reclassify FCRS PERS expenses
Worksheet 7-C				
2. Employee Benefits (A) Early Intervention	\$ 243,891	\$ (2,178)	\$ 241,713	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 141,911	\$ (1,266)	\$ 140,645	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 50,997	\$ (455)	\$ 50,542	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 78,785	\$ (703)	\$ 78,082	To reclassify FCRS PERS expenses
Worksheet 7-D				
2. Employee Benefits (A) Early Intervention	\$ 11,560	\$ (104)	\$ 11,456	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 18,938	\$ (169)	\$ 18,769	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 143,590	\$ (1,282)	\$ 142,308	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 299,275	\$ (2,672)	\$ 296,603	To reclassify FCRS PERS expenses
13. No. of Individual Served (A) Early Intervention	-	43	43	To record individuals served
13. No. of Individual Served (B) Pre-School	-	23	23	To record individuals served
Worksheet 7-E				
2. Employee Benefits (A) Early Intervention	\$ 196,455	\$ (1,754)	\$ 194,701	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 114,310	\$ (1,021)	\$ 113,289	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 61,669	\$ (551)	\$ 61,118	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 118,535	\$ (1,058)	\$ 117,477	To reclassify FCRS PERS expenses

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Franklin County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-F				
2. Employee Benefits (A) Early Intervention	\$ 184,187	\$ (1,644)	\$ 182,543	To reclassify FCRS PERS expenses
2. Employee Benefits (B) Pre-School	\$ 107,172	\$ (957)	\$ 106,215	To reclassify FCRS PERS expenses
2. Employee Benefits (C) School Age	\$ 125,243	\$ (1,118)	\$ 124,125	To reclassify FCRS PERS expenses
2. Employee Benefits (E) Facility Based Services	\$ 27,330	\$ (245)	\$ 27,085	To reclassify FCRS PERS expenses
Worksheet 7-H				
1. Salaries (O) Non-Federal Reimbursable	-	\$ 32,853	\$ 32,853	To reclassify FCRS portion of dietician salary
1. Salaries (X) Gen Expense All Prgm.	\$ 120,460	\$ (32,853)	\$ 87,607	To reclassify FCRS portion of dietician salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 57,129	\$ (510)	\$ 56,619	To reclassify FCRS PERS expenses
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 3,621,673	\$ (32,334)	\$ 3,589,339	To reclassify FCRS PERS expenses
3. Service Contracts (E) Facility Based Services	\$ 8,539	\$ 31,770	\$ 40,309	To reclassify facility based transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 2,254,123	\$ 2,254,123	To reclassify enclave transportation expenses
3. Service Contracts (G) Community Employment	\$ 7,739	\$ 3,097,662	\$ 3,105,401	To reclassify community employment transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 5,804,178	\$ (2,254,123)		To reclassify enclave transportation expenses
		\$ (3,097,662)		To reclassify community employment transportation expenses
		\$ (101,835)	\$ 350,558	To reclassify family support expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 4,652,138	\$ (47,347)	\$ 4,604,791	To reclassify FCRS PERS expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 921,450	\$ (180)	\$ 921,270	To reclassify family support expense
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	\$ 6,245,994	\$ (55,763)	\$ 6,190,231	To reclassify FCRS PERS expenses
2. Employee Benefits (F) Enclave	\$ 2,056,908	\$ (18,363)	\$ 2,038,545	To reclassify FCRS PERS expenses
2. Employee Benefits (G) Community Employment	\$ 750,958	\$ (6,705)	\$ 744,253	To reclassify FCRS PERS expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 99,599	\$ (889)	\$ 98,710	To reclassify FCRS PERS expenses

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Franklin County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (continued)				
3. Service Contracts (E) Facility Based Services	\$ 11,896,604	\$ 69,372		To reclassify adult day service expenses
		\$ 113,651		To reclassify adult day service expenses
		\$ 143,991		To reclassify adult day service expenses
		\$ 472,037		To reclassify adult day service expenses
		\$ 70,756		To reclassify adult day service expenses
		\$ 180,317		To reclassify adult day service expenses
		\$ 79,877		To reclassify adult day service expenses
		\$ (31,770)	\$ 12,994,835	To reclassify facility based transportation expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 1,344,510	\$ 202,867	\$ 1,547,377	To correct RSC expenses offset
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 2,043,931	\$ 1,200		To reclassify capital asset acquisition
		\$ 3,133		To reclassify capital asset acquisition
		\$ 5,132		To reclassify capital asset acquisition
		\$ 30,998		To reclassify capital asset acquisition
		\$ 8,440		To reclassify capital asset acquisition
		\$ 9,360	\$ 2,102,194	To reclassify capital asset acquisition
Less: Capital Costs	\$ (2,291,427)	\$ (2,709)		To reconcile loss on disposed asset
		\$ (4,937)		To reconcile loss on disposed asset
		\$ (552)		To reconcile depreciation on asset
		\$ (1,852)		To reconcile depreciation on asset
		\$ 165		To reconcile depreciation expense
		\$ (488)	\$ (2,301,800)	To reconcile depreciation on asset
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	-	\$ 121,986	\$ 121,986	To record ancillary costs
10. Requested Through Calendar Year				

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Appendix C

The letter that follows is the County Board's official response to the agreed-upon procedures.



Franklin County Board of Developmental Disabilities

Helping people to live, learn and work in our community

2879 Johnstown Road • Columbus, Ohio 43219 • 614-475-6440 • www.fcbdd.org

Jed W. Morison
Superintendent

May 28, 2015

Sam Long, CFE, CPA
Assistant Chief Auditor
Ohio Auditor's Office
Medicaid/ Contract Audit Section
88 East Broad Street, Ninth Floor
Columbus, OH 43215

Dear Mr. Long:

The following is FCBDD's response to the 2011 2012 Cost Report Agreed upon Procedures Report.

In late 2011, to ensure individuals we serve have transportation resources necessary to access community employment, the Franklin County Board of Developmental Disabilities (FCBDD) conducted a request for proposal (RFP) process with third party providers for non-medical transportation services. FCBDD imposed certain requirements on the providers, including registration with the Public Utilities Commission and specific safety requirements and related training, including, but not limited to, Major Unusual Incident reporting.

In March 2012, the RFP proposal process was concluded and FCBDD entered into contracts with 12 transportation providers, who met evaluation criteria. Because of multiple vendors and various services provided, a total of eighteen or more contract rates, ranging from \$12 per trip to \$37.50 per trip, were authorized. These rates varied due to differences in distance transported, time of day, day of week, and whether or not an adapted vehicle was used.

As FCBDD created new processes for the submission of claims for thousands of trips of non-medical transportation for these services, a streamlined approach was used. The claims submitted by FCBDD used a single usual and customary rate, which reflected the weighted average of all the specific trip costs paid for that month.

In April 2015, through the 2012 cost report agreed upon procedures process, guidance was relayed to FCBDD that the per-person actual cost must be submitted at the time of billing. Unfortunately, the Medicaid billing system does not allow for claims to be re-processed when that much time has passed since the claim was paid, or FCBDD would re-bill to comply with the clarified interpretation.

The finding of recovery exclusively focused on the sub-contractor payments which were less than the billed rate (\$19.72 for the month of September 2012) and did not take into account the trips where the sub-contractor payments were more than the weighted average rate paid for that month. Because the re-billing remedy is not available, FCBDD would respectfully request a more balanced approach would be to take into account the trips whose actual costs were over the billed rate. FCBDD would appreciate any consideration on the part of DODD to take into account both overpayments and underpayments in this matter.

Sincerely,

Dorothy V. Yeager
Chief Business Officer

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Dave Yost • Auditor of State

FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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
JUNE 16, 2015**