



Dave Yost • Auditor of State



**MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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# Dave Yost • Auditor of State

## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Meigs County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found costs and statistics for enclave services, but no corresponding square footage was reported. We inquired of the County Board and it provided the square footage used for enclave services and corresponding adjustments to the area of facility based services. We reported these differences in Appendix A (2012) and Appendix B (2013).

We also compared the 2012 and 2013 square footage totals to final 2011 totals and found variances greater than 10 percent in the program areas of facility based services speech/audiology (adult), program supervision (adult) and non-federal reimbursable (child).

We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

### **STATISTICS – SQUARE FOOTAGE (Continued)**

2. We compared each room on the floor plan of the Carleton School building that changed from the final 2011 square footage to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides. We identified any variances greater than 10 percent.

We found no variances.

3. DODD asked us to compare the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We could not perform this procedure as the County Board did not have square footage summaries for 2012 and 2013. However, we traced the floor plans for those areas that changed to *Schedule B-1, Section A, Square Footage* in procedure 2.

4. We reviewed differences from our payroll testing procedures to identify if they resulted in additional square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances.

### **STATISTICS – ATTENDANCE**

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Attendance by Acuity and Enclave Attendance reports for the number of individuals served, and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level reported. We also footed the County Board's attendance statistics reports for accuracy.

We found no differences.

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly Attendance by Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional individual in 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We reported variances in Appendix A (2012) and Appendix B (2013). As differences were noted, we also compared the paid claims in the Medicaid Billing System (MBS) to the County Board's Attendance by Acuity report to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level. We found no overpayment.

#### **STATISTICS – ATTENDANCE (Continued)**

4. We selected 30 supported employment-community employment units from the detailed Community Employment units reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code Chapter 5123:2-9 (see Paid Claims testing) to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure because the County Board did not provide Community Employment services.

#### **STATISTICS – TRANSPORTATION**

1. We compared the number of one-way trips from the County Board's Units Delivered Transportation By Service, Month and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no differences.

However, we also noted that transportation statistics for the Enclave program for both years were not reported on *Schedule B-3*. The County Board provided an estimate based on two Enclave trips for each day of attendance as it stated that all individuals who received Enclave services also received transportation services before and after Enclave services.

The estimated statistics are reported in Appendix A (2012) and Appendix B (2013). We caution the users of this information on the reliability of these estimated units.

#### **Recommendation:**

We recommended the County Board prepare and maintain the required documentation for Enclave transportation, such as weekly route sheets and monthly summary transportation reports, for services as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. We traced the number of trips for four adults and one child for March 2012 and October 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no differences exceeding 10 percent in 2012. We found no differences in 2013.

**STATISTICS – TRANSPORTATION (Continued)**

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*. If no cost of bus tokens/cabs were reported, we reviewed the County Board's State Expenses Detailed reports for any of these costs not identified.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2012 and 2013. We reviewed the County Board's State Expenses Detailed reports for any of these costs not identified. We found no unreported costs.

**STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)**

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no variances. However, we found unreported TCM units performed by Southern Ohio Council of Government (SOCOG); see Non-Payroll Expenditures and Reconciliation to the County Auditor Report, procedure 4.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no differences in 2012. The units found to be in error did not exceed 10 percent of our sample for 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no differences.

4. We determined 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.

We then haphazardly selected a sample of 60 General Time Units for both 2012 and 2013 from the Case Notes Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides to identify any variances greater than 10 percent of total units tested in each year.

The units found to be in error did not exceed 10 percent of our sample for 2012 or 2013.



## REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

1. We compared the receipt totals from the county auditor's 2012 and 2013 Revenue Account reports for the Developmental Disabilities (B50), DD Community Residential (B52), Title VI-B Preschool Grant (B60), DD Capital (Q54), and Gift (U51) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet* to identify any variances.

We also compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final COG County Board Summary Workbooks for 2012 and 2013.

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$2,883 in 2012 and \$2,552 in 2013;
- IDEA Part B revenues in the amount of \$17,060 in 2012 and \$18,917 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$8,604 in 2012 and \$13,824 in 2013;
- Motor Vehicle Fuel Tax Refund revenues in the amount of \$537 in 2012 and \$475 in 2013;
- State Construction Reimbursement in the amount of \$25,342 in 2012;
- School Lunch Program revenues in the amount of \$15,603 in 2012 and \$21,258 in 2013; and
- Title XX revenues in the amount of \$15,978 in 2012 and \$16,350 in 2013.

## PAID CLAIMS TESTING

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the Medicaid Billing System (MBS) data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

**PAID CLAIMS TESTING (Continued)**

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3 or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found no instances of contracted services for commercial transportation or other contracted services in our sample.

We found instances of non-compliance in the following service codes: Non-Medical Transportation - One-Way Trip (ATB/FTB); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF), and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3, and B-4*.

**Recoverable Finding - 2012 Finding \$48.06**

Service	Units	Review Results	Finding
ATB	2	Units billed in excess of actual service delivery	\$24.03
FTB	2	Units billed in excess of actual service delivery	\$24.03
		<b>Total</b>	<b>\$48.06</b>

**Recoverable Finding – 2013 Finding \$292.99**

Service	Units	Review Results	Finding
AXF	8	Units billed in excess of actual service delivery	\$6.22
FXF	31	Lack of supporting documentation	\$30.87
TCM	26	Units billed in excess of actual service delivery	\$255.90
		<b>Total</b>	<b>\$292.99</b>

2. We compared the number of reimbursed TCM 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* to determine whether Medicaid reimbursed units were greater than final TCM.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. We did not perform this procedure for Supported Employment - Community Employment units as the County Board was not reimbursed for those services during 2012 or 2013.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25) and was not reimbursed for these services in 2012 and 2013 per the MBS Summary by Service Code report.

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

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's appropriation report for the Developmental Disabilities (B50), DD Community Residential (B52), Title VI-B Preschool Grant (B60), DD Capital (Q54), and Gift (U51) funds.

We also compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We reported differences in Appendix A (2012) and the 2012 Cost Report reconciled within acceptable limits. We found no differences and the 2013 Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detailed reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$250.

We found no differences exceeding \$250 on any worksheet in 2012. We found no differences on worksheets 2 through 10 in 2013; however, we noted one difference on the *Reconciliation to County Auditor Worksheets* as reported in Appendix B (2013).

3. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the final COG County Board Summary Workbooks.

We found no differences in 2012 or 2013. However, we also reclassified 2013 expenses related to Quality Assessment Registered Nurse reviews, as reported in Appendix B (2013), after obtaining clarification from the COG regarding the job duties performed by this position.

4. We scanned the County Board's 2012 and 2013 State Expenses Detailed reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and misclassified costs in Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C) (3)(a) and the Cost Report Guides.

We found unreported SSA statistics on *Schedule B-4* as described in Appendix A (2012) and Appendix B (2013).

## **NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)**

5. We scanned the County Board's State Expenses Detailed reports for items purchased during 2012 and 2013 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 in 2012. However, we did report adjustments for purchases that were improperly capitalized in Appendix A (2012). We reported differences for purchases that were not properly capitalized in Appendix B (2013).

6. We determined if the County Board maintained documentation to show that it reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) by verifying that the County Board maintained documentation for at least one month in each calendar year.

The County Board had supporting documentation for the month of September 2012 and April 2013 that it reconciled its income and expenditures with the county auditor.

## **PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING**

1. We compared the depreciation costs reported in the County Board's Fixed Assets Reports to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$250.

We reported differences in Appendix A (2012) and Appendix B (2013).

2. We compared the County Board's final 2011 Fixed Assets Report and prior year depreciation adjustments to the County Board's 2012 and 2013 Fixed Assets Reports 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 to identify any cell variances greater than \$250.

We reported differences in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which met the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the assets tested, based on their cost, acquisition date and useful lives to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found differences for a 2012 purchase that was improperly capitalized in the period of acquisition and a 2013 purchase that was not properly capitalized as reported in procedure 2.

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 for the disposed item tested, 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 and identify any variances.

We found no differences as the disposal tested was under the capitalization threshold and not depreciated during the audit period or in prior years.

## **PAYROLL TESTING**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Appropriation report for the Developmental Disabilities (B50) fund to identify variances greater than two percent of the county auditor's report totals for the funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Payroll reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no differences.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 13 selected, we compared the County Board's organizational chart, Payroll reports, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We found no differences. The County Board could not provide job descriptions for two employees.

4. DODD asked us to scan the County Board' Payroll reports for 2012 and 2013 and compare the 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.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

## **MEDICAID ADMINISTRATIVE CLAIMING (MAC)**

1. DODD asked us to compare the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll reports and determine if the MAC salary and benefits were greater by more than one percent. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We did not perform this procedure as the County Board did not participate in MAC.

2. DODD asked us to compare the MAC Cost by Individual report(s) to *Worksheet 6* for both years to identify any variances.

We did not perform this procedure as the County Board did not participate in MAC.

3. DODD asked us to select 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013 in which they documented their time spent on administering Medicaid-funded programs and determine if supporting documentation of the County Board employees' activity for each of the 2012 and 2013 observed moments tested was maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We did not perform this procedure as the County Board did not participate in MAC.

Meigs County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

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, flowing style.

**Dave Yost**  
Auditor of State

October 6, 2015

**Appendix A**  
**Meigs 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>
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	6,449	(30)	6,419	To reclassify enclave square footage
15. Supported Emp. - Enclave (B) Adult	-	30	30	To reclassify enclave square footage
<b>Schedule B-1, Section B</b>				
8. B (A) Facility Based Services	9	(1)	8	To reclassify individuals served
9. C (A) Facility Based Services	6	1	7	To reclassify individuals served
10. A (A) Facility Based Services	6,373	1	6,374	To correct days of attendance
12. B (A) Facility Based Services	1,371	(236)	1,135	To reclassify days of attendance
13. C (A) Facility Based Services	887	236	1,123	To reclassify days of attendance
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3,422	(4)	3,418	To report correct number of one-way trips due to Paid Claims testing
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	-	666	666	To report Enclave program trips
<b>Schedule B-4</b>				
1. TCM Units (E) COG Activity	365	94	459	To correctly report COG SSA units
<b>Worksheet 1</b>				
2. Land Improvements (V) Admin	\$ 2,590	\$ (2,590)	\$ -	To match audited depreciation schedule
3. Buildings/Improve (D) Unasgn Children	\$ -	\$ 7,036	\$ 7,036	To record depreciation for assets from prior
3. Buildings/Improve (V) Admin	\$ -	\$ 2,590	\$ 2,590	To match audited depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,222	\$ 22,193		To match audited depreciation schedule
		\$ (27,415)		To correct general depreciation
		\$ 18,437	\$ 18,437	To record depreciation for assets from prior
4. Fixtures (X) Gen Expense All Prgm.	\$ 11,731	\$ (11,731)	\$ -	To match audited depreciation schedule
5. Movable Equipment (D) Unasgn Children	\$ 1,067	\$ (1,067)	\$ -	To match audited depreciation schedule
5. Movable Equipment (E) Facility Based	\$ -	\$ 1,067	\$ 1,067	To match audited depreciation schedule
5. Movable Equipment (U) Transportation	\$ 9,166	\$ 5,410		To match audited depreciation schedule
		\$ (11,786)		To correct transportation depreciation
		\$ 676	\$ 3,466	To record depreciation for assets from prior
5. Movable Equipment (V) Admin	\$ 1,257	\$ (37)	\$ 1,220	To adjust depreciation for asset from prior
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal	\$ -	\$ 1,401		To reclassify advertising expenses
		\$ 265	\$ 1,666	To reclassify food expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 23,126	\$ (1,401)		To reclassify advertising expenses
		\$ 4,500		To reclassify audit expenses
		\$ 48,270		To reclassify bookkeeping and payroll
		\$ (265)	\$ 74,230	To reclassify food expenses
<b>Worksheet 8</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17,174	\$ 17,174	To reclassify vehicles where Meigs Industries holds title
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,970	\$ 25,792	\$ 106,762	To reclassify transportation expense
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 188,052	\$ (8,410)	\$ 179,642	To reclassify Adult Service Director salary
1. Salaries (F) Enclave	\$ -	\$ 8,410	\$ 8,410	To reclassify Adult Service Director salary
2. Employee Benefits (E) Facility Based Services	\$ 100,902	\$ (6,008)	\$ 94,894	To reclassify Adult Service Director benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 6,008	\$ 6,008	To reclassify Adult Service Director benefits
4. Other Expenses (E) Facility Based Services	\$ 62,908	\$ (4,500)		To reclassify audit expenses
		\$ (48,270)	\$ 10,138	To reclassify bookkeeping and payroll expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 90,666	\$ (25,792)		To reclassify transportation expense
		\$ (17,174)	\$ 47,700	To reclassify vehicles where Meigs Industries holds title
Total from 12/31 County Auditor's Report	\$ 2,340,106	\$ (1,522)	\$ 2,338,584	To reconcile to the County Auditor

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**Appendix B**  
**Meigs County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
14. Facility Based Services (B) Adult	6,449	(30)	6,419	To reclassify enclave square footage
15. Supported Emp. - Enclave (B) Adult	-	30	30	To reclassify enclave square footage
<b>Schedule B-1, Section B</b>				
10. A (A) Facility Based Services	5,623	(4)		To correct days of attendance
		(1)	5,618	To correct days of attendance resulting from Paid Claims testing
12. B (A) Facility Based Services	1,128	(1)	1,127	To correct days of attendance
13. C (A) Facility Based Services	1,003	1	1,004	To correct days of attendance
<b>Schedule B-3</b>				
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	-	2,026	2,026	To report Enclave program trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	1,278	(26)	1,252	To correctly report SSA units resulting from Paid Claims testing
1. TCM Units (E) COG Activity	-	33	33	To add COG SSA units
<b>Worksheet 1</b>				
2. Land Improvements (V) Admin	\$ 2,590	\$ (2,590)	\$ -	To match audited depreciation schedule
3. Buildings/Improve (D) Unasgn Children Programs	\$ -	\$ 7,036	\$ 7,036	To record depreciation for assets from prior audit
3. Buildings/Improve (V) Admin	\$ -	\$ 2,590	\$ 2,590	To match audited depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 5,222	\$ 24,311		To match audited depreciation schedule
		\$ (20,032)		To correct general depreciation
		\$ 18,437		To record depreciation for assets from prior audit
		\$ 29	\$ 27,967	To record depreciation for HVAC project
4. Fixtures (X) Gen Expense All Prgm.	\$ 11,960	\$ (11,960)	\$ -	To match audited depreciation schedule
5. Movable Equipment (U) Transportation	\$ 16,913	\$ 36,989		To match audited depreciation schedule
		\$ (51,112)		To correct transportation depreciation
		\$ 676		To record depreciation for assets from prior audit
		\$ 1,126	\$ 4,592	To record depreciation for assets from prior audit
5. Movable Equipment (V) Admin	\$ 2,103	\$ (846)		To match audited depreciation schedule
		\$ (37)	\$ 1,220	To adjust depreciation for asset from prior audit
<b>Worksheet 2</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 43,642	\$ 20,113		To reclassify bookkeeping and payroll expenses
		\$ 4,500		To reclassify audit expenses
		\$ 28,157	\$ 96,412	To reclassify bookkeeping and payroll expenses
10. Unallowable Fees (O) Non-Federal	\$ 154,032	\$ (1,025)	\$ 153,007	To reclassify special Olympics expenses
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 123,677	\$ (28,146)	\$ 95,531	To reclassify purchases > \$5,000
<b>Worksheet 5</b>				
4. Other Expenses (L) Community Residential	\$ 98,985	\$ 1,025	\$ 100,010	To reclassify special Olympics expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 1,595	\$ 1,595	To reclassify QARN COG expenses
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ 1,595	\$ (1,595)	\$ -	To reclassify QARN COG expenses

**Appendix B (Page 2)**  
**Meigs County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 190,046	\$ (8,641)	\$ 181,405	To reclassify Adult Service Director salary
1. Salaries (F) Enclave	\$ -	\$ 8,641	\$ 8,641	To reclassify Adult Service Director salary
2. Employee Benefits (E) Facility Based Services	\$ 108,871	\$ (6,477)	\$ 102,394	To reclassify Adult Service Director benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 6,477	\$ 6,477	To reclassify Adult Service Director benefits
3. Service Contracts (E) Facility Based Services	\$ 48,270	\$ (20,113)		To reclassify bookkeeping and payroll expenses
		\$ (28,157)	\$ -	To reclassify bookkeeping and payroll expenses
4. Other Expenses (E) Facility Based Services	\$ 13,282	\$ (4,500)	\$ 8,782	To reclassify audit expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 92,498	\$ 28,146	\$ 120,644	To reclassify purchases > \$5,000
Plus: Match Paid To DODD For TCM	\$ 34,090	\$ (5,892)	\$ 28,198	To reconcile TCM match



# Dave Yost • Auditor of State

**MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MEIGS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 1, 2015**