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HURON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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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, 8th 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 Huron 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 for Child Nursing Services, Early Intervention, and Adult Social Work but no square footage reported in 2012. We inquired of the County Board and it stated the Adult Social Work costs were reported in error and that all Child program services were provided in a leased facility and the square footage should be removed from the Cost Report in 2012.

We noted the County Board participated in the MAC program, Enclave and Community Employment programs and square footage was not reported in 2012 or 2013. We inquired of the County Board and it provided the square footage for these programs.

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

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. We performed the remaining square footage procedures on those areas that changed by more than 10 percent.

Statistics – Square Footage (Continued)

2. We compared the square footage for each room on the floor plan of Christie Lane Support Services building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identified any variances greater than 10 percent.

We reported variances exceeding 10 percent in Appendix A (2012) and Appendix B (2013).

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

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

We reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

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. However, due to unassigned children costs added to *Worksheet 4, Dietary Services* in 2012 we also added number of meals served as reported in Appendix A (2012).

2. We compared the County Board's Day Services Attendance Summary By Consumer, Location, Acuity and Month and Services Provided Detail 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

We traced the number of total attendance days for five Adult Day Service and one Enclave individual for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance 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. If differences in acuity or attendance days were noted, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly monitoring attendance report and/or acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

Statistics – Attendance (Continued)

We reported differences in Appendix A (2012) and Appendix B (2013). We found no overpayments.

3. We selected 30 supported employment-community employment units from the Services Provided Detail 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 § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no variances or instances of non-compliance.

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 reported variances greater than two percent in Appendix A (2012). We found no variances exceeding two percent in 2013. As part of the non-payroll expenditure testing, we found unreported Supported Employment – Community Employment trips as reported in Appendix A (2012) and Appendix B (2013). See procedure 4 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

2. We traced the number of trips for five adults for January 2012 and May 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 reported variances greater than 10 percent in Appendix A (2012) and Appendix B (2013).

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detail) 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*.

We found unreported supported employment-community employment transportation costs as reported in Appendix A (2012) and Appendix B (2013). We also noted differences impacting transportation related costs reported on *Worksheet 10, Adult Program Worksheet* as reported in Appendix B (2013).

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Summary By Funding Source, Service and Biller and Case Notes Listing for TCM - 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.

Statistics – Service and Support Administration (Continued)

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Huron County Board of DD Case Note 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 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. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we would project these differences across the population.

The variances exceeded 10 percent, but were less than 25 percent in 2012. We reported these variances in Appendix A (2012). We found no variances in 2013.

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 from the Huron County Board of DD Case Note 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 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. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

The variances exceeded 10 percent, but were less than 25 percent. We reported these variances in Appendix A (2012) and Appendix B (2013).

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.

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 haphazardly selected two samples of 60 general time units for both 2012 and 2013 from the Huron County Board of DD Case Note 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. If the variance identified was greater than 25 percent, we would select an additional sample of 60 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

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

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Summary Revenue Report for the Operating (110), Residential Services (187), Help Me Grow (188), Construction (305), Early Intervention Collaborative (600) and Trust (605) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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

We then 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 differences in the receipt totals and the Cost Reports did not reconcile within acceptable limits due to the Help Me Grow (188), Construction (305), Early Intervention Collaborative (600) and Trust (605) funds not being included in the Cost Reports. We reported these differences in Appendix A (2012) and Appendix B (2013) and with these adjustments, the Cost Report reconciled within acceptable limits.

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

We found no differences.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$7,608 in 2012 and \$32,202 in 2013;
- Aide and Related Services revenues in the amount of \$72,513 in 2012 and \$85,113 in 2013;
- Special Education revenues in the amount of \$258,538 in 2012 and \$149,184 in 2013;
- Title XX revenues in the amount of \$51,911 in 2012 and \$157,083 in 2013;
- First Energy Rebate revenues in the amount of \$2,675 in 2013;
- Pre-School Special Education Grant revenues in the amount of \$57,007 in 2012 and \$81,720; and
- Help Me Grow revenues in the amount of \$288,537 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$49,564 in 2012 and \$62,310 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the 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, DODD asked that we 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, we would obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

Paid Claims Testing (Continued)

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare 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 would obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

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 Supported Employment Community - 15 minute unit (ACO); Supported Employment Enclave - 15-minute unit (ANF); Non-Medical Transportation- One-Way Trip (ATB/FTB); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Supported Employment - Enclave - 15 minute unit (ANF); Adult Day Support 15-minute Unit (ADF/FDF); Adult Day Support- Daily Unit (ADS); Target Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4*.

Recoverable Finding - 2012 Finding \$408.36

Service Code	Units	Review Results	Finding
ACO	53	Lack of supporting documentation	\$288.14
ANF	2	Billed wrong procedure code resulting in overpayment	\$1.83
ATB	4	Units billed in excess of actual service delivery	\$49.11
AXF	5	Lack of supporting documentation	\$8.29
FTB	1	Units billed in excess of actual service delivery	\$12.28
FXF	47	Lack of supporting documentation	\$48.71
		Total	\$408.36

Recoverable Finding - 2013 Finding \$1,072.59

Service Code	Units	Review Results	Finding
ADF	16	Units billed in excess of actual service delivery	\$26.08
ADS	1	Units billed in excess of actual service delivery	\$46.16
FDF	8	Units billed in excess of actual service delivery	\$14.77
FDF	16	Lack of supporting documentation	\$29.54
TCM	98	Units billed in excess of actual service delivery	\$956.04
		Total	\$1,072.59

Paid Claims Testing (Continued)

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement with the correct number of units and supporting documentation in compliance with DODD's Medicaid Waiver Billing Instructions which states in pertinent part, "A provider can only bill for actual units of service delivered." The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

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

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.

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 Summary Expense Report for the Operating (110), Residential Services (187), Help Me Grow (188), Construction (305), Early Intervention Collaborative (600), and Trust (605) funds.

We then 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 found differences in the 2012 disbursement totals and that the 2012 Cost Report did not reconcile within acceptable limits due to the Help Me Grow (188) and Early Intervention Collaborative (600) funds and a transfer not being included in the Cost Report. We reported these differences in Appendix A (2012) and, with these adjustments, the Cost Report reconciled within acceptable limits.

We found no differences in 2013.

2. We compared County Board's State Expenses Without Payroll or Benefits (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 reported variances in Appendix A (2012) and Appendix B (2013).

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

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

4. We scanned the County Board's 2012 and 2013 Huron County Board of DD State Expenses Without Payroll or Benefits (Detailed) Report and Completed Huron SAC Detail for 2013 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 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 contract facility based service and supported employment-community employment program costs in 2012 and supported employment-community program costs in 2013 that lacked corresponding statistics. Therefore, we reclassified these costs as non-federal reimbursable as reported in Appendix A (2012) and Appendix B (2013). We found transportation statistics that should be reported on *Schedule B-3* in 2012 and 2013. See procedure 1 in the Statistics – Transportation section.

Please note the reclassification as reported in Appendix A (2012) and Appendix B (2013) of \$19,564 and \$18,214, respectively in Early Retirement Incentive Payments from the Reconciliation to County Auditor Worksheet to *Worksheet 5, Direct Services Worksheet* non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

5. We scanned the County Board's State Expenses Without Payroll or Benefits (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 depreciation schedule.

We found one unrecorded 2012 capital purchase in procedure 3 above. We found no additional unrecorded purchases meeting the capitalization criteria as a result of this scan.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board did not have supporting documentation for the months of March 2012 and July 2013 showing that it reconciled its income and expenditures on a monthly basis with the county auditor.

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

Recommendation:

Reconciliation of income and expenditures on a monthly basis is considered to be a best practice. Additionally, monthly reconciliations of income and expenditures will be required of the county board in accordance with Ohio Admin. Code § 5123:2-1-02(L)(1) (effective 01-01-15).

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules 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 final 2011 Depreciation Schedule for Huron County DD and prior year depreciation adjustments to the 2012 and 2013 Depreciation Schedule for Huron County DD 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).

Recommendation:

Although the County Board did have depreciation schedules, they did not include all capital assets purchased in prior years. Therefore, we recommend the County Board create accurate and complete depreciation schedules to meet the requirements contained in the Cost Report Guidelines which specify that "...each county dd board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation. It is essential the asset records be organized by all applicable program categories listed on Schedule A when used in all or more than one program. Further organization within each program should be by category of asset: Land, Land Improvements, Buildings, Building Fixtures and Improvements, and Major Moveable Equipment. The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using the straight-line method and accumulated depreciation amount."

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 meet 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 two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

Property, Depreciation, and Asset Verification Testing

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 three disposed items 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.

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

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Summary Expense Report for the Operating (110) and Residential Services (187) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

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

We reported variances in Appendix A (2012). We found no variances exceeding \$250 in 2013.

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 32 selected, we compared the County Board's organizational chart, Cost Report Salary and Employee Benefits Analysis 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 reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4 below

4. We scanned the County Board's Cost Report Salary and Employee Benefits Analysis reports for 2012 and 2013 and compared 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 reported differences in Appendix A (2012). We found no differences in 2013.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Cost Report Salary and Employee Benefits Analysis reports and determined if the MAC salary and benefits were greater. 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 found County Board salaries and benefits exceeded MAC salary and benefits.

Medicaid Administrative Claiming (Continued)

2. We compared the MAC Cost by Individual reports to *Worksheet 6* for both years.

We reported differences, including payroll differences for employees participating in MAC that impacted other worksheets, in Appendix A (2012). We found no differences in 2013.

3. We selected 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. We selected 12 observed moments in 2012 and 12 observed moments in 2013 and determined if supporting documentation 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 found no differences in 2012. For 2013, we found one observed moment for Activity Code 18-General Administration and one Not Paid Time observed moment which lacked any supporting documentation. We also found one observed moment for Activity Code 8 - Referral, Coordination and Monitoring of Non-Medicaid Services that was not properly classified as Activity 12- Program Planning, Development and Interagency Coordination of Non-Medicaid Services.

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.

Recommendation:

We recommend 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."

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.



Dave Yost
Auditor of State

March 10, 2016

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Appendix A
Huron County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	600	948	1,548	To agree to square footage summary
4. Nursing Services (B) Adult	167	443		To agree to square footage summary
		203	813	To agree summary to floor plan
5. Speech/Audiology (C) Child	195	(195)	-	To removed square footage of leased facility
7. Occupational Therapy (C) Child	195	(195)	-	To removed square footage of leased facility
8. Physical Therapy (C) Child	195	(195)	-	To removed square footage of leased facility
13. School Age (C) Child	2,352	(2,352)	-	To removed square footage of leased facility
14. Facility Based Services (B) Adult	7,321	14,472		To agree to square footage summary
		2,276	24,069	To agree summary to floor plan
15. Supported Emp. - Enclave (B) Adult	-	192		To agree to square footage summary
		(96)	96	To correctly allocate CE and Enclave square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	96	96	To correctly allocate CE and Enclave square footage
17. Medicaid Administration (A) MAC	-	10	10	To reclassify MAC square footage
22. Program Supervision (B) Adult	-	1,705	-	To agree to square footage summary
		(1,705)	-	To remove program supervision as already included in with facility based services (payroll testing)
23. Administration (D) General	475	(10)	465	To reclassify MAC square footage
25. Non-Reimbursable (B) Adult	-	1,343		To agree to square footage summary
		(731)	612	To agree summary to floor plan
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	21	21	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	3,796		To correct 15 Minute units
		(53)	3,743	To remove 15 minute billed without support
10. A (A) Facility Based Services	19,457	(1)		To correct days of attendance
		(47)	19,409	To remove unsupported units billed
10. A (B) Supported Emp. - Enclave	532	(17)	515	To correct days of attendance
12. B (A) Facility Based Services	2,908	(1)	2,907	To correct days of attendance
Schedule B-3				
4 School Age (E) One Way Trips-Third Quarter	886	(396)	490	To reclassify adult trips
4 School Age (G) One Way Trips- Fourth Quarter	1,346	(1,346)	-	To reclassify adult trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,261	1,750		To reclassify adult trips
		6		To report correct number of one-way trips
		(1)		To remove unsupported trip billed
		(4)	13,012	To remove trips billed with no support
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	212	402	614	To record Senior Enrichment trips
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	-	\$ 2,134	\$ 2,134	To record Senior Enrichment per mile costs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,009	(274)		To correctly report SSA units
		5		To correctly report SSA units
		(10)	730	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	497	321		To correctly report SSA units
		(5)		To correctly report SSA units
		10	823	To correctly report SSA units
Schedule C				
IV. Federal Programs				
(Q) Other (Detail On Separate Sheet) - County Revenue				
36 Help Me Grow	\$ -	\$ 356,300	\$ 356,300	To record Help Me Grow fund
(I) Other (Detail On Separate Sheet)- County Revenue				
49 Donations	\$ -	\$ 13 11,287	\$ 11,287	To record donations from trust fund

Appendix A (Page2)
Huron County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

		Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1							
2.	Land Improvements (X) Gen Expense All Prgm.	\$ -	\$	2,741	\$		To record depreciation for playground equipment, fence around playground, walking path
			\$	2,644	\$	5,385	To record depreciation left off the cost report
3.	Buildings/Improve (C) School Age	\$ -	\$	1,618	\$		To record depreciation left off the cost report
			\$	1,894	\$	3,512	To record depreciation left off the cost report
3.	Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$	1,721	\$	1,721	To record depreciation left off the cost report
3.	Buildings/Improve (N) Service & Support Admin	\$ -	\$	5,780	\$	5,780	To record depreciation left off the cost report
3.	Buildings/Improve (U) Transportation	\$ -	\$	6,837	\$	6,837	To record depreciation for bus garage
3.	Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$	2,049	\$	2,049	To record depreciation left off the cost report
4.	Fixtures (D) Unasgn Children Programs	\$ -	\$	2,714	\$	2,714	To record depreciation for fixtures
4.	Fixtures (E) Facility Based Services	\$ -	\$	928	\$	928	To record depreciation for door security
4.	Fixtures (X) Gen Expense All Prgm.	\$ -	\$	2,351	\$		To record depreciation for cabinets and phone system
			\$	3,982	\$	6,333	To record depreciation left off the cost report
5.	Movable Equipment (A) Early Intervention	\$ -	\$	723	\$	723	To record depreciation for HMG server
5.	Movable Equipment (C) School Age	\$ -	\$	514	\$		To record depreciation for bubble tube, school file cabinets, stainless steel kit table
			\$	4,709	\$		To record depreciation left off the cost report
			\$	524	\$	5,747	To record depreciation left off the cost report
5.	Movable Equipment (E) Facility Based Services	\$ -	\$	16,509	\$	16,509	To record depreciation for moveable equipment
5.	Movable Equipment (H) Unasgn Adult Programs	\$ -	\$	16,408	\$	16,408	To record depreciation left off the cost report
5.	Movable Equipment (N) Service & Support	\$ -	\$	1,891	\$	1,891	To record depreciation left off the cost report
5.	Movable Equipment (U) Transportation	\$ -	\$	121,560	\$		To record depreciation for vehicles
			\$	12,066	\$		To record depreciation left off the cost report
			\$	8,878	\$	142,504	To record a loss on sale
5.	Movable Equipment (V) Admin	\$ -	\$	2,083	\$	2,083	To record depreciation left off the cost report
5.	Movable Equipment (X) Gen Expense All Prgm.	\$ 142,635	\$	(142,270)	\$		To match depreciation schedule
			\$	1,129	\$	1,494	To record depreciation left off the cost report
8.	COG Expenses (L) Community Residential	\$ 136	\$	(13)	\$	123	To match final COG workbook
8.	COG Expenses (N) Service & Support Admin	\$ 169	\$	(2)	\$	167	To match final COG workbook
8.	COG Expenses (O) Non-Federal Reimbursable	\$ 20	\$	(4)	\$	16	To match final COG workbook
Worksheet 2							
1.	Salaries (X) Gen Expense All Prgm.	\$ 198,496	\$	(173,817)	\$	24,679	To reclassify MAC salaries
3.	Service Contracts (X) Gen Expense All Prgm.	\$ 2,039	\$	1,064	\$	3,103	To agree to supporting documentation
4.	Other Expenses (O) Non-Federal Reimbursable	\$ 120,321	\$	3,485	\$	123,806	To reclassify PR retainer fee and Donation reimbursement
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 282,317	\$	(3,485)	\$	278,832	To reclassify PR retainer fee and Donation
5.	COG Expenses (L) Community Residential	\$ 4,909	\$	(1,073)	\$	3,836	To match final COG workbook
5.	COG Expense (N) Service & Support Admin	\$ 6,105	\$	(904)	\$	5,201	To match final COG workbook
5.	COG Expense (O) Non-Federal Reimbursable	\$ 723	\$	(232)	\$	491	To match final COG workbook
Worksheet 2A							
1.	Salaries (E) Facility Based Services	\$ 66,791	\$	(66,791)	\$	-	To reclassify Adult Program Director salary
2.	Employee Benefits (E) Facility Based Services	\$ 35,153	\$	(35,153)	\$	-	To reclassify Adult Program Director benefits
Worksheet 3							
2.	Employee Benefits (X) Gen Expense All Prgm.	\$ 34,114	\$	(3,313)	\$	30,801	To match payroll journal
4.	Other Expenses (X) Gen Expense All Prgm.	\$ 205,515	\$	(6,293)	\$		To remove manual adjustment to Cost
			\$	(7,039)	\$	192,183	To reclassify new Server expense
5.	COG Expenses (L) Community Residential	\$ 333	\$	(19)	\$	314	To match final COG workbook
5.	COG Expenses (N) Service & Support Admin	\$ 414	\$	12	\$	426	To match final COG workbook
5.	COG Expenses (O) Non-Federal Reimbursable	\$ 49	\$	(9)	\$	40	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 6,294	\$ 6,294	To reclassify Food Service Work salary
1. Salaries (X) Gen Expense All Prgm.	\$ -	\$ 6,294	\$ -	To match Payroll Journal
		\$ (6,294)	\$ -	To reclassify Food Service Work salary
2. Employee Benefits (D) Unasgn Children	\$ -	\$ 3,313	\$ 3,313	To reclassify Food Service Work salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ -	\$ 3,313	\$ -	To match Payroll Journal
		(3,313)	-	To reclassify Food Service Work benefits
14. Number of Meals Served (D) Unasgn Children	-	1	1	To add statistics to allocate unassigned children costs
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 198,038	\$ 58,983	\$ 257,021	To reclassify Early Intervention Specialists salary
1. Salaries (C) School Age	\$ 217,344	\$ (15,510)	\$ 201,834	To reclassify RSC/Bridges Coordinator salary
1. Salaries (L) Community Residential	\$ 30,295	\$ (30,295)	\$ -	To reclassify MAC salaries
1. Salaries (M) Family Support Services	\$ 15,102	\$ (15,102)	\$ -	To reclassify MAC salaries
2. Employee Benefits (A) Early Intervention	\$ 123,094	\$ 31,043	\$ 154,137	To reclassify Early Intervention Specialists benefits
2. Employee Benefits (C) School Age	\$ 114,390	\$ (8,163)	\$ 106,227	To reclassify RSC/ Bridges Coordinator benefits
2. Employee Benefits (L) Community Residential	\$ 15,944	\$ (5,718)	\$ 10,226	To reclassify MAC salaries
2. Employee Benefits (M) Family Support Services	\$ 7,948	\$ (3,877)	\$ 4,071	To reclassify MAC salaries
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 19,564	\$ 19,564	To reclassify ERIP Payments
4. Other Expenses (A) Early Intervention	\$ 2,731	\$ 55,152	\$ 57,883	To record Help Me Grow non-payroll costs
4. Other Expenses (L) Community Residential	\$ 227,062	\$ 2,136	\$ -	To reclassify Adult Program computer purchase
		(54,943)	174,255	To reclassify RSC reimb to CE
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,463	\$ (321)	\$ 2,142	To match final COG workbook
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 352,352	\$ 352,352	To record MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 121,660	\$ 121,660	To record MAC salaries
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ 58,984	\$ (58,984)	\$ -	To reclassify Early Intervention Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 31,044	\$ (31,044)	\$ -	To reclassify Early Intervention Specialist benefits
3. Service Contracts (A) Early Intervention	\$ 35,901	\$ 12,613	\$ 48,514	To agree to supporting documentation
3. Service Contracts (C) School Age	\$ 25,068	\$ 14,985	\$ 40,053	To agree to supporting documentation
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ 26,874	\$ 9,922	\$ 36,796	To agree to supporting documentation
3. Service Contracts (C) School Age	\$ 18,208	\$ 11,198	\$ 29,406	To agree to supporting documentation
Worksheet 7-F				
3. Service Contracts (A) Early Intervention	\$ 23,029	\$ 8,863	\$ 31,892	To agree to supporting documentation
3. Service Contracts (C) School Age	\$ 6,852	\$ 4,329	\$ 11,181	To agree to supporting documentation
Worksheet 7-G				
3. Service Contracts (E) Facility Based Services	\$ 63,338	\$ (63,338)	\$ -	To agree to supporting documentation
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 269,141	\$ (16,972)	\$ 252,169	To reclassify MAC salaries
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 480,731	\$ (144,251)	\$ 336,480	To reclassify MAC salaries
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,794	\$ 1,878	\$ 22,672	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 917,698	\$ (83,980)	\$	To reclassify MAC salaries
		\$ 66,791	\$	To reclassify Adult Program Director salary
		\$ (15,510)	\$	To reclassify RSC/ Bridges Coordinator salary
		\$ (686)	\$	To reclassify Enclave Salary
1. Salaries (F) Enclave	\$ -	\$ (8,272)	\$ 876,041	To reclassify Enclave Salary
		\$ 686	\$	To reclassify Enclave Salary
		\$ 400	\$	To reclassify Enclave Salary
		\$ 8,272	\$ 9,358	To reclassify Enclave Salary
1. Salaries (G) Community Employment	\$ 93,995	\$ 15,510	\$	To reclassify RSC/ Bridges Coordinator salary
		\$ 15,510	\$	To reclassify RSC/ Bridges Coordinator salary
		\$ (400)	\$ 124,615	To reclassify Enclave Salary
		\$	\$	
2. Employee Benefits (E) Facility Based Services	\$ 482,993	\$ 35,153	\$	To reclassify Adult Program Director benefits
		\$ (8,163)	\$	To reclassify RSC/ Bridges Coordinator salary
		\$ (361)	\$	To reclassify Enclave Benefits
		\$ (4,354)	\$ 505,268	To reclassify Enclave Benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 4,354	\$	To reclassify Enclave Benefits
		\$ 211	\$	To reclassify Enclave Benefits
		\$ 361	\$ 4,926	To reclassify Enclave Benefits
2. Employee Benefits (G) Community Employment	\$ 49,471	\$ 8,163	\$	To reclassify RSC/Bridges Coordinator benefits
		\$ 8,163	\$	To reclassify RSC/Bridges Coordinator
		\$ (211)	\$ 65,586	To reclassify Enclave Benefits
4. Other Expenses (E) Facility Based Services	\$ 72,376	\$ (2,470)	\$ 69,906	To reclassify Goodwill Industries expenses
4. Other Expenses (G) Community Employment	\$ 3,251	\$ (2,115)	\$	To reclassify Goodwill Industries expenses
		\$ 2,136	\$	To reclassify Adult Program computer purchase
		\$ 54,943	\$ 58,215	To record RSC expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,470	\$ 4,585	To reclassify Goodwill Industries expenses
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 54,943	\$	To record RSC expenses
		\$ 47,346	\$ 102,289	To offset RSC Coordinator Salary and Benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Transfers Out-General	\$ -	\$ 50,000	\$ 50,000	To record transfer out
Plus: Purchases Greater Than \$5,000	\$ 10,358	\$ 7,039	\$ 17,397	To record new server purchase
Plus: Prior Year Retirement Payment	\$ 32,314	\$ (19,564)	\$ 12,750	To reclassify ERIP Payments
Plus: Other	\$	\$ 22,813	\$ 22,813	To record early childhood collaborative pass thru
Total from 12/31 County Auditor's Report	\$ 6,196,632	\$ 122,684	\$ 6,319,316	To agree to county auditor reports
Revenue:				
Plus:	\$ -	\$ 33,110	\$ 33,110	To record early childhood collaborative pass thru
Total from 12/31 County Auditor's Report	\$ 6,653,039	\$ 416,658	\$ 7,069,697	To agree to county auditor reports

Appendix B
Huron 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>
Schedule B-1, Section A				
1. Building Services (B) Adult	600	948	1,548	To agree to square footage summary
4. Nursing Services (B) Adult	167	443		To agree to square footage summary
		203	813	To agree summary to floor plan
14. Facility Based Services (B) Adult	7,321	14,472		To agree to square footage summary
		2,276	24,069	To agree summary to floor plan
15. Supported Emp. - Enclave (B) Adult	-	192		To agree to square footage summary
		(185)	7	To correctly allocate CE and Enclave square footage
16. Supported Emp. - Comm Emp. (B) Adult		185	185	To correctly allocate CE and Enclave square footage
17. Medicaid Administration (A) MAC	-	10	10	To reclassify MAC square footage
22. Program Supervision (B) Adult	-	1,705		To agree to square footage summary
		(1,705)	-	To remove program supervision as already included in with facility based services (payroll testing)
23. Administration (D) General	475	(10)	465	To reclassify MAC square footage
25. Non-Reimbursable (B) Adult	-	1,343		To agree to square footage summary
		(731)	612	To agree summary to floor plan
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	21	21	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	-	4,217	4,217	To correct 15 Minute units
6. A (B) Supported Emp. - Enclave	-	18	18	To correct individuals served
10. A (A) Facility Based Services	19,334	(1)		To correct days of attendance
		(1)	19,332	To correct days of attendance
10. A (B) Supported Emp. - Enclave	-	421		To correct days of attendance
		(116)		To correct days of attendance
		(2)	303	To correct days of attendance
12. B (A) Facility Based Services	2,497	(1)		To correct days of attendance
		(1)		To remove units billed with no support
		(16)	2,479	To remove units for individual billed when absent
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,806	5	10,811	To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	269	338	607	To report Senior Enrichment one- way trips
7. Supported Emp. - Comm. Emp. (H) Cost of \$ Bus, Tokens, Cabs- Fourth Quarter	-	\$ 1,226	\$ 1,226	To report Senior Enrichment per mile costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,696	(98)	5,598	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	481	249		To correctly report SSA units
		6	736	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	642	103		To correctly report SSA units
		(6)		To correctly report SSA units
		(1)	738	To correctly report SSA units
Schedule C				
IV. Federal Programs				
(Q) Other (Detail On Separate Sheet) - County Revenue				
36 Help Me Grow	\$ -	\$ 479,308	\$ 479,308	To record revenues
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- County Revenue				
47 Donations	\$ -	\$ 5,770	\$ 5,770	To record trust donations

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 5,386	\$ (2,645)	\$	To match depreciation schedule
		\$ 2,644	\$ 5,385	To record depreciation left off the cost report
3. Buildings/Improve (C) School Age	\$ 2,881	\$ 1,618	\$	To record depreciation left off the cost report
		\$ 1,895	\$ 6,394	To record depreciation left off the cost report
3. Buildings/Improve (H) Unasgn Adult Programs	\$ -	\$ 1,721	\$ 1,721	To record depreciation left off the cost report
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 5,780	\$ 5,780	To record depreciation left off the cost report
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 2,049	\$ 2,049	To record depreciation left off the cost report
4. Fixtures (C) School Age	\$ 2,714	\$ 2,348	\$ 5,062	To record depreciation for fixtures
4. Fixtures (X) Gen Expense All Prgm.	\$ 2,350	\$ 8,514	\$	To match depreciation schedule
		\$ 3,982	\$	To record depreciation left off the cost report
		(317)	14,529	To record correct depreciation
5. Movable Equipment (C) School Age	\$ 1,213	\$ 432	\$	To record depreciation for file cabinets, stainless steel cabinets
		\$ 4,709	\$	To record depreciation left off the cost report
		\$ 524	\$ 6,878	To record depreciation left off the cost report
5. Movable Equipment (H) Unasgn Adult Programs	\$ -	\$ 257	\$	To record depreciation left off the cost report
		\$ 16,408	\$ 16,665	To record depreciation left off the cost report
5. Movable Equipment (N) Service & Support	\$ -	\$ 1,891	\$ 1,891	To record depreciation left off the cost report
5. Movable Equipment (U) Transportation	\$ 105,681	\$ (5,871)	\$	To match depreciation schedule
		\$ 12,066	\$	To record depreciation left off the cost report
		\$ 564	\$ 112,440	To record gain on disposal
5. Movable Equipment (V) Admin	\$ -	\$ 2,083	\$ 2,083	To record depreciation left off the cost report
5. Movable Equipment (X) Gen Expense All	\$ 5,265	\$ (5,082)	\$	To match depreciation schedule
		\$ 1,129	\$ 1,312	To record depreciation left off the cost report
8. COG Expenses (L) Community Residential	\$ 328	\$ 176	\$ 504	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 228	\$ 87	\$ 315	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 34	\$ 30	\$ 64	To match final COG workbook
Worksheet 2				
5. COG Expenses (L) Community Residential	\$ 10,401	\$ 11,092	\$ 21,493	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 7,223	\$ 6,242	\$ 13,465	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,079	\$ 2,870	\$ 3,949	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 311,112	\$ (19,384)	\$ 291,728	To remove Auditor and Treasurer Fees
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 394	\$ 140	\$ 534	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 274	\$ 61	\$ 335	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 41	\$ 27	\$ 68	To match final COG workbook
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 196,980	\$ 31,474	\$ 228,454	To reclassify Early Intervention Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 114,780	\$ 18,340	\$ 133,120	To reclassify Early Intervention benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 18,214	\$ 18,214	To record ERIP Payments
4. Other Expenses (A) Early Intervention	\$ 86,196	\$ (1,730)	\$ 84,466	To reclassify advertising
4. Other Expenses (L) Community Residential	\$ 45,570	\$ (520)	\$ 45,050	To reclassify Fees Paid to COG
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,730	\$ 1,730	To reclassify advertising expense
5. COG Expenses (L) Community Residential	\$ 28,476	\$ 10,166	\$ 38,642	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 3,309	\$ 1,945	\$ 5,254	To match final COG workbook

Appendix B (Page 3)
Huron 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>
Worksheet 7-B				
5. COG Expenses (L) Community Residential	\$ 3,429	\$ (741)	\$ 2,688	To match final COG workbook
Worksheet 7-C				
1. Salaries (A) Early Intervention	\$ 62,630	\$ (31,474)	\$ 31,156	To reclassify Early Intervention Specialist Salary
2. Employee Benefits (A) Early Intervention	\$ 36,495	\$ (18,340)	\$ 18,155	To reclassify Early Intervention Specialist benefits
Worksheet 7-F				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 298	\$ 298	To reclassify Psychology expenses
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 5,695	\$ 5,695	To reclassify Community Employment Transportation expense
		601	6,296	To reclassify Community Employment Transportation expense
4. Other Expenses (X) Gen Expense All Prgm.	235,748	(601)	235,147	To reclassify Community Employment Transportation expense
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 9,923	\$ (298)	\$ 9,625	To reclassify Psychology expense
		(145)	9,480	To reclassify Fees Paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 22,157	\$ 3,736	\$ 25,893	To match final COG workbook
Worksheet 10				
1. Salaries (F) Enclave	\$ -	\$ 783	\$ 783	To reclassify Enclave salary for workshop specialist (Green)
1. Salaries (G) Community Employment	\$ 178,186	\$ (783)	\$ 177,403	To reclassify Enclave salary for workshop specialist (Green)
2. Employee Benefits (F) Enclave	\$ -	\$ 457	\$ 457	To reclassify Enclave benefits for workshop specialist (Green)
2. Employee Benefits (G) Community Employment	\$ 103,829	\$ (457)	\$ 103,372	To reclassify Enclave benefits for workshop specialist (Green)
4. Other Expenses (E) Facility Based Services	\$ 136,941	\$ (5,695)	\$ 131,246	To reclassify Community Employment Transportation expense
4. Other Expenses (G) Community Employment	\$ 2,092	\$ (1,852)	\$ 240	To reclassify Goodwill Industries Expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,852	\$ 1,852	To reclassify Goodwill Industries Expense
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 51,431	\$ 51,431	To offset RSC Coordinator Salary and Benefits
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ (158,158)	\$ 19,384	\$ (138,774)	To remove Auditor and Treasurer fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 117,154	\$ 145	\$ 117,299	To reclassify Fees Paid to COG
		520	117,819	To reclassify Fees Paid to COG
Plus: Other	\$ 94,950	\$ (18,214)	\$ 76,736	To remove ERIP Payment
Revenue:				
Plus: Early Childhood Collaborative	\$ -	\$ 30,346	\$ 30,346	To record pass thru revenue
Total from 12/31 County Auditor's Report	\$ 6,106,701	\$ 531,111	\$ 6,637,812	To agree to county auditor totals

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Dave Yost • Auditor of State

HURON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HURON 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
APRIL 14, 2016**