



Dave Yost • Auditor of State





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

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Fayette County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 found costs for Enclave and Medicaid Administrative Claiming (MAC) with no corresponding square footage in 2013. The County Board provided the omitted square footage and we reported these variances as part of the procedure below. We found no differences in 2014.

We also compared the 2013 and 2014 square footage to the final 2012. We found variances above 10 percent in 2013 and no variances in 2014. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013. We reported the 2012 square footage in Appendix A (2013).

2. DODD asked that we compare the square footage for each room on the floor plan of one 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 DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guide) to identify any variances greater than 10 percent.

We did not perform this procedure – see procedure 1 above.

3. DODD asked that we compare the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1* to identify variances greater than 10 percent.

We did not perform this procedure – see procedure 1 above.

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

We found no differences.

### 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 unallocated program or general expenses-all program costs.

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

2. We compared the County Board's Day Services Attendance Services by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance reported on *Schedule B-1* 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 attendance reports for accuracy.

We found no variances in 2013. We reported differences in Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Day Services Attendance Services by Consumer, Location, Acuity and Month reports and *Schedule B-1*. We then compared the acuity level on the County Board's reports to the Acuity Levels reports for each individual.

We also selected three additional individuals in 2013 and five additional individuals in 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the Medicaid Billing System (MBS) data to ensure the County Board was properly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment.

4. DODD asked that we selected 30 Community Employment units from the County Board's 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*.

We did not perform this procedure as 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 Receivable Billing Reimbursable Summary by Service, Month and School Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We found no variances in 2013. We reported variances in Appendix B (2014).

2. We traced the number of trips for four adults and one child for February 2013 and October 2014 from the County Board's daily reporting documentation to *Schedule B-3* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent.

**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* to identify any variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found no variances.

**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 reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

We found no variances in 2013. We reported differences in Appendix B (2014).

2. We selected 60 Other SSA Allowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We selected 30 SSA Unallowable units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. We determined that the County Board maintained case note documentation for non-individual specific activities (general time units) in 2013 as described in *Worksheet 9, Service and Support Administration Costs of the Cost Report Guides* and these units accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We selected 60 general time units for both 2013 and 2014 from the Receivable Billing Reimbursable Summary by Consumer, Service and Date report and determined if the case note documentation described general time units to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

**Revenue Cost Reporting and Reconciliation to the County Auditor Report**

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenue Reports for the County Board of Developmental Disabilities (1006) fund 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 no differences and the Cost Report reconciled within acceptable limits in 2013. We reported differences in Appendix B (2014) and, after this adjustment, the Cost Report reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2013 and 2014.

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 to identify any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds and reimbursements in the amount of \$29,153 in 2013 and or \$28,508 in 2014;
- Title XX revenues in the amount of \$25,276 in 2013; and
- IDEA Early Education Special Education revenues in the amount of \$9,518 in 2013 and \$8,966 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$8,178 in 2013 and \$42,896 in 2014; however, we reclassified corresponding expenses to Community Employment on *Worksheet 10, Adult Program* and offset these costs and COG Bridges to Transition costs on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014).

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 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.

We found instances of non-compliance in Non-Medical Transportation - Per Trip (ATB and FTB) and Adult Day Services and Vocational Habilitation Combination - 15 minute unit (AXF) service codes and calculated recoverable findings as described in the tables below and made corresponding unit adjustments on *Schedule B-3* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation 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, DODD requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

**Paid Claims Testing (Continued)**

Additionally, DODD asked that we determine if the provision of service met the provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

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, DODD requested that we obtain documentation and identify all overpayments.

We found no other instances of contracted services in the claims selected.

**Recoverable Finding – 2013**

| Service Code | Units | Review Results   | Finding              |
|--------------|-------|--|----------------------|
| ATB          | 2     | Lack of supporting documentation; units billed in excess of service delivery | \$24.21 <sup>1</sup> |

**Recoverable Finding – 2014**

| Service Code | Units | Review Results                                    | Finding                    |
|--------------|-------|---|----------------------------|
| AXF          | 43    | Units billed in excess of actual service delivery | \$18.26                    |
| FTB          | 3     | Lack of supporting documentation                  | \$36.00                    |
|              |       | <b>Total</b>                                      | <b>\$54.26<sup>1</sup></b> |

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

3. We compared the number of reimbursed TCM units from the MBS Summary by Service Code report to the final TCM units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to determine whether Medicaid reimbursed units exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services 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 Expense Reports for the County Board of Developmental Disabilities (1006) fund.

We found no differences.

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.

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

We found the Cost Reports did not reconcile within allowable limits and we returned the 2013 and 2014 Cost Reports to the County Board to perform the reconciliation of the Cost Reports to the county auditor records and notified DODD of the issue. We received revised Cost Reports and compared the revised 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 no differences and the revised Cost Reports reconciled within acceptable limits.

2. We compared the County Board's 2013 State Expenses Detailed Report and 2014 State Expenses Without Payroll or Benefits (Detailed) Report 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 differences in Appendix A (2013). We found no variances in 2014.

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 (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 State Expenses Detailed Report and 2014 State Expenses Without Payroll or Benefits (Detailed) Report and 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, to identify 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 costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's 2013 State Expenses Detailed Report and 2014 State Expenses Without Payroll or Benefits (Detailed) Report for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2013). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014). We found no unrecorded capital purchases in 2014.

6. We determined that the County Board did not have supporting documentation for January 2013 and December 2014 showing that it reconciled its income and expenditures 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 is now required by the county board in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) (effective January 1, 2015).

### **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* to identify any variances greater than \$250.

We reported differences in Appendix A (2013) and Appendix B (2014).

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

We reported differences in Appendix A (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and 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 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the one asset tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no differences in 2013. We did not perform this procedure for 2014 as the County Board did not report first year depreciation on any fixed assets.

4. DODD asked that we select the lesser of 10 percent or 10 disposed assets from 2013 and 2014 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked that we recalculate depreciation and any gain or loss for the disposed items tested, based on the 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 did not perform this procedure as the County Board stated that no capital assets were disposed in either year.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Expense Reports for the County Board of Developmental Disabilities (1006) fund to identify variances greater than two percent.

### **Payroll Testing (Continued)**

The variance was greater than two percent in 2013. We reclassified payroll costs as reported in procedure 3 below and worker's compensation costs as reported in Appendix A (2013). After these adjustments, the variance was less than two percent. The variance was less than two percent in 2014.

2. We compared the salaries and benefit costs on the County Board's Cost Report Insurance Costs reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We calculated the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the 15 employees selected, we compared the County Board's organizational chart, Cost Report Insurance Costs 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, we would perform procedure 4.

We reported differences in Appendix A (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4. We reported differences in Appendix B (2014). The County Board did not provide the personnel description for one employee.

4. We scanned the County Board's Cost Report Insurance Costs reports for both 2013 and 2014 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 found differences as reported in Appendix A (2013) and Appendix B (2014).

### **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 Insurance Costs reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

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

We found no differences.

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 1st quarter of 2013 and 4th quarter of 2014. We selected 12 observed moments in 2013 and 11 observed moments in 2014 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

The County Board did not maintain supporting documentation for any 2013 observed moments. The County Board did not maintain supporting documentation for eight of the selected observed moments in 2014.

**Medicaid Administrative Claiming (Continued)**

**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."

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

May 24, 2017

**Appendix A**  
**Fayette County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

|   | <u>Reported</u><br><u>Amount</u> | <u>Correction</u>                                      | <u>Corrected</u><br><u>Amount</u> | <u>Explanation of Correction</u>  |
|---|----------------------------------|--|-----------------------------------|---|
| <b>Schedule B-1, Section A</b>                                  |                                  |  |                                   |   |
| 1. Building Services (C) Child                                  | 478                              | 93   | 571                               | To match 2012 square footage  |
| 4. Nursing Services (B) Adult                                   | 225                              | (22)   | 203                               | To match 2012 square footage  |
| 4. Nursing Services (C) Child                                   | -                                | 23   | 23                                | To match 2012 square footage  |
| 5. Speech/Audiology (C) Child                                   | 225                              | (121)  | 104                               | To match 2012 square footage  |
| 7. Occupational Therapy (C) Child                               | -                                | 104  | 104                               | To match 2012 square footage  |
| 8. Physical Therapy (C) Child                                   | -                                | 107  | 107                               | To match 2012 square footage  |
| 11. Early Intervention (C) Child                                | 998                              | 70   | 1,068                             | To match 2012 square footage  |
| 14. Facility Based Services (B) Adult                           | 9,180                            | 183  | 9,363                             | To match 2012 square footage  |
| 15. Supported Emp. - Enclave (B) Adult                          | -                                | 500  | 500                               | To match 2012 square footage  |
| 17. Medicaid Administration (A) MAC                             | -                                | 15   | 15                                | To match 2012 square footage  |
| 22. Program Supervision (B) Adult                               | 634                              | (634)  | -                                 | To match 2012 square footage  |
| 22. Program Supervision (C) Child                               | 75                               | (75)   | -                                 | To match 2012 square footage  |
| 23. Administration (D) General                                  | 1,744                            | (64)   | 1,680                             | To match 2012 square footage  |
| 25. Non-Reimbursable (C) Child                                  | -                                | 4,576  | 4,576                             | To match 2012 square footage  |
| <b>Schedule B-1, Section B</b>                                  |                                  |  |                                   |   |
| 10. A (B) Supported Emp. - Enclave                              | 2,580                            | 2  | 2,582                             | To correct days of attendance   |
| <b>Schedule B-3</b>   |                                  |  |                                   |   |
| 5. Facility Based Services (G) One Way Trips-<br>Fourth Quarter | 2,789                            | (2)  | 2,787                             | To remove trips due to paid claim error   |
| <b>Worksheet 1</b>  |                                  |  |                                   |   |
| 2. Land Improvements (D) Unasgn Children<br>Programs            | \$ 737                           | \$ 6,772   | \$ 7,509                          | To match 2012 depreciation schedule   |
| 3. Buildings/Improve (D) Unasgn Children<br>Programs            | \$ 3,367                         | \$ 46,213  | \$ 49,580                         | To match 2012 depreciation schedule   |
| 3. Buildings/Improve (E) Facility Based Services                | \$ -                             | \$ 10,888  | \$ 10,888                         | To match 2012 depreciation schedule   |
| 4. Fixtures (D) Unasgn Children Programs                        | \$ -                             | \$ 3,713   | \$ -                              | To match depreciation schedule  |
| 5. Movable Equipment (D) Unasgn Children<br>Programs            | \$ -                             | \$ 2,173   | \$ 5,886                          | To match 2012 depreciation schedule   |
| 5. Movable Equipment (X) Gen Expense All<br>Prgm.               | \$ 1,184                         | \$ 3,255   | \$ 4,439                          | To match 2012 depreciation schedule   |
| 6. Capital Leases (X) Gen Expense All Prgm.                     | \$ 8,247                         | \$ (8,247)   | \$ -                              | To match 2012 depreciation schedule   |
| 8. COG Expenses (G) Community Employment                        | \$ 142                           | \$ 22  | \$ 164                            | To match final COG workbook   |
| 8. COG Expenses (N) Service & Support Admin                     | \$ 15                            | \$ (5)   | \$ 10                             | To match final COG workbook   |
| 8. COG Expenses (O) Non-Federal<br>Reimbursable                 | \$ 29                            | \$ 10  | \$ 39                             | To match final COG workbook   |
| <b>Worksheet 2</b>  |                                  |  |                                   |   |
| 2. Employee Benefits (X) Gen Expense All<br>Prgm.               | \$ 84,522                        | \$ 257<br>\$ (2,455)<br>\$ (5,579)                     | \$ 76,745                         | To reclassify worker's compensation expense<br>To reclassify shared services expense<br>To reclassify shared services expense   |
| 4. Other Expenses (O) Non-Federal<br>Reimbursable               | \$ 69,127                        | \$ 2,455<br>\$ 5,579                                   | \$ 79,616                         | To reclassify shared services expense<br>To reclassify shared services expense  |
| 4. Other Expenses (X) Gen Expense All Prgm.                     | \$ 110,732                       | \$ (7,412)<br>\$ (19,154)<br>\$ (25,233)<br>\$ (4,966) | \$ 53,967                         | To match expense detail report<br>To reclassify worker's compensation expense<br>To reclassify Program Coordinator's salary<br>To reclassify Program Coordinator's benefits |
| 5. COG Expense (G) Community Employment                         | \$ 1,623                         | \$ 124   | \$ 1,747                          | To match final COG workbook   |
| 5. COG Expense (N) Service & Support Admin                      | \$ 166                           | \$ (65)  | \$ 101                            | To match final COG workbook   |
| 5. COG Expense (O) Non-Federal Reimbursable                     | \$ 22,426                        | \$ (22,009)  | \$ 417                            | To match final COG workbook   |
| <b>Worksheet 3</b>  |                                  |  |                                   |   |
| 1. Salaries (X) Gen Expense All Prgm.                           | \$ -                             | \$ 17,308  | \$ 17,308                         | To reclassify Operations Manager salary   |
| 2. Employee Benefits (X) Gen Expense All<br>Prgm.               | \$ -                             | \$ 8,685<br>\$ 243                                     | \$ 8,928                          | To reclassify Operations Manager benefits<br>To reclassify worker's compensation expense  |
| 4. Other Expenses (X) Gen Expense All Prgm.                     | \$ 169,466                       | \$ (6,704)   | \$ 162,762                        | To reclassify capital asset acquisition   |

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

|  | <u>Reported</u><br><u>Amount</u> | <u>Correction</u> | <u>Corrected</u><br><u>Amount</u> | <u>Explanation of Correction</u>                    |
|--|----------------------------------|-------------------|-----------------------------------|---|
| <b>Worksheet 5</b>   |                                  |                   |                                   |   |
| 2. Employee Benefits (A) Early Intervention                | \$ 15,479                        | \$ 1,211          | \$ 16,690                         | To reclassify worker's compensation expense         |
| 2. Employee Benefits (B) Pre-School                        | \$ 144,078                       | \$ 6,399          |                                   | To match payroll detail report                      |
|  |                                  | \$ 5,291          | \$ 155,768                        | To reclassify worker's compensation benefits        |
| 4. Other Expenses (L) Community Residential                | \$ 15,932                        | \$ (4,481)        | \$ 11,451                         | To reclassify developmental center fee              |
| 5. COG Expenses (O) Non-Federal Reimbursable               | \$ 2,550                         | \$ 881            | \$ 3,431                          | To match final COG workbook                         |
| <b>Worksheet 7-B</b>                                       |                                  |                   |                                   |   |
| 2. Employee Benefits (X) Gen Expense All Prgm.             | \$ 5,610                         | \$ 509            | \$ 6,119                          | To reclassify worker's compensation benefits        |
| <b>Worksheet 8</b>   |                                  |                   |                                   |   |
| 1. Salaries (X) Gen Expense All Prgm.                      | \$ 162,490                       | \$ (17,308)       | \$ 145,182                        | To reclassify Operations Manager salary             |
| 2. Employee Benefits (X) Gen Expense All Prgm.             | \$ 58,067                        | \$ 2,036          |                                   | To reclassify worker's compensation benefits        |
|  |                                  | \$ (8,685)        | \$ 51,418                         | To reclassify Operations Manager benefits           |
| <b>Worksheet 9</b>   |                                  |                   |                                   |   |
| 2. Employee Benefits (N) Service & Support Admin. Costs    | \$ 113,839                       | \$ 2,847          |                                   | To reclassify worker's compensation benefits        |
|  |                                  | \$ (2,455)        | \$ 114,231                        | To reclassify shared services expense               |
| 4. Other Expenses (N) Service & Support Admin. Costs       | \$ 52,175                        | \$ (18,619)       | \$ 33,556                         | To reclassify waiver match                          |
| 5. COG Expenses (N) Service & Support Admin. Costs         | \$ 1,268                         | \$ (434)          | \$ 834                            | To match final COG workbook                         |
| <b>Worksheet 10</b>  |                                  |                   |                                   |   |
| 1. Salaries (G) Community Employment                       | \$ -                             | \$ 26,701         | \$ 26,701                         | To reclassify Community Service Specialist salary   |
| 1. Salaries (H) Unasgn Adult Program                       | \$ 456,873                       | \$ 25,233         |                                   | To reclassify Program Coordinator salary            |
|  |                                  | \$ (26,701)       | \$ 455,405                        | To reclassify Community Service Specialist salary   |
| 2. Employee Benefits (G) Community Employment              | \$ -                             | \$ 22,037         | \$ 22,037                         | To reclassify Community Service Specialist salary   |
| 2. Employee Benefits (H) Unasgn Adult Program              | \$ 219,032                       | \$ 6,761          |                                   | To reclassify worker's compensation benefits        |
|  |                                  | \$ 4,966          |                                   | To reclassify Program Coordinator benefits          |
|  |                                  | \$ (22,037)       | \$ 208,722                        | To reclassify Community Service Specialist benefits |
| 3. Service Contracts (E) Facility Based Services           | \$ 41,054                        | \$ 2,675          |                                   | To reclassify facility based expense                |
|  |                                  | \$ 3,594          | \$ 47,323                         | To reclassify facility based expense                |
| 3. Service Contracts (F) Enclave                           | \$ 4,393                         | \$ (2,675)        | \$ 1,718                          | To reclassify facility based expense                |
| 3. Service Contracts (G) Community Employment              | \$ 3,594                         | \$ (3,594)        | \$ -                              | To reclassify facility based expense                |
| 4. Other Expenses (E) Facility Based Services              | \$ 14,245                        | \$ 240            |                                   | To reclassify facility based expense                |
|  |                                  | \$ 934            | \$ 15,419                         | To reclassify hab trip reimbursement expenses       |
| 4. Other Expenses (G) Community Employment                 | \$ 240                           | \$ (240)          | \$ -                              | To reclassify facility based expense                |
| 4. Other Expenses (H) Unasgn Adult Program                 | \$ 18,359                        | \$ (370)          |                                   | To reclassify unallowable fair booth expense        |
|  |                                  | \$ (934)          | \$ 17,055                         | To reclassify hab trip reimbursement expenses       |
| 4. Other Expenses (O) Non-Federal Reimbursable             | \$ -                             | \$ 370            | \$ 370                            | To reclassify unallowable fair booth expense        |
| 5. COG Expenses (G) Community Employment                   | \$ -                             | \$ 14,384         | \$ 14,384                         | To match final COG workbook                         |
| <b>a1 Adult</b>  |                                  |                   |                                   |   |
| 10. Community Employment (B) Less Revenue                  | \$ -                             | \$ 14,384         |                                   | To record RSC expenses                              |
|  |                                  | \$ 48,738         | \$ 63,122                         | To record RSC expenses                              |
| <b>Reconciliation to County Auditor Worksheet Expense:</b> |                                  |                   |                                   |   |
| Plus: Purchases Greater Than \$5,000                       | \$ -                             | \$ 6,704          | \$ 6,704                          | To reclassify capital asset acquisition             |
| Plus: Match Paid To DODD For IO & LVI Waivers              | \$ 391,733                       | \$ 18,619         | \$ 410,352                        | To reclassify waiver match                          |
| Less: Plus Developmental Center Fees                       | \$ -                             | \$ 4,481          | \$ 4,481                          | To reclassify developmental center fee              |

**Appendix B**  
**Fayette County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

|  | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>  |
|--|----------------------------|-------------------|-----------------------------|---|
| <b>Schedule B-1, Section B</b>                               |                            |                   |                             |   |
| 6. A (C) Facility Based Services (Non-Title XX Only)         | 38                         | (1)               | 37                          | To match attendance report  |
| 6. A (E) Facility Based Services (Title XX Only)             | -                          | 1                 | 1                           | To match attendance report  |
| 7. A-1 (C) Facility Based Services (Non-Title XX Only)       | 19                         | (3)               | 16                          | To match attendance report  |
| 7. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)      | 14                         | (2)               | 12                          | To match attendance report  |
| 7. A-1 (E) Facility Based Services (Title XX Only)           | -                          | 3                 | 3                           | To match attendance report  |
| 7. A-1 (F) Supported Emp. - Enclave (Title XX Only)          | -                          | 2                 | 2                           | To match attendance report  |
| 10. A (C) Facility Based Services (Non-Title XX Only)        | 4,331                      | (1)               | 4,330                       | To correct days of attendance   |
| 10. A (E) Facility Based Services (Title XX Only)            | -                          | 37                | 37                          | To match attendance report  |
| 10. A (F) Supported Emp. - Enclave (Title XX Only)           | -                          | 24                | 24                          | To match attendance report  |
| 11. A-1 (C) Facility Based Services (Non-Title XX Only)      | 1,672                      | (273)             | 1,399                       | To match attendance report  |
| 11. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)     | 1,051                      | (270)             | 781                         | To match attendance report  |
| 11. A-1 (E) Facility Based Services (Title XX Only)          | -                          | 273               | 273                         | To match attendance report  |
| 11. A-1 (F) Supported Emp. - Enclave (Title XX Only)         | -                          | 270               | 270                         | To match attendance report  |
| 12. B (C) Facility Based Services (Non-Title XX Only)        | 3,342                      | (3)               | 3,339                       | To correct days of attendance   |
| <b>Schedule B-3</b>  |                            |                   |                             |   |
| 1. Early Intervention (G) One Way Trips- Fourth Quarter      | -                          | 740               | 740                         | To match transportation report  |
| 2. Pre-School (G) One Way Trips- Fourth Quarter              | -                          | 5,505             | 5,505                       | To match transportation report  |
| 3. School Age (A) One Way Trips- First Quarter               | 195                        | (195)             | -                           | To match transportation report  |
| 3. School Age (C) One Way Trips- Second Quarter              | 163                        | (163)             | -                           | To match transportation report  |
| 3. School Age (E) One Way Trips- Third Quarter               | 363                        | (363)             | -                           | To match transportation report  |
| 3. School Age (G) One Way Trips- Fourth Quarter              | 319                        | (319)             | -                           | To match transportation report  |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 2,692                      | 5,235             | 7,924                       | To match transportation report<br>To remove trips due to paid claim error     |
| 9. Facility Based Services (G) One Way Trips- Fourth Quarter | -                          | 531               | 531                         | To match transportation report  |
| <b>Schedule B-4</b>  |                            |                   |                             |   |
| 2. Other SSA Allowable Units (D) 4th Quarter                 | -                          | 305               | 305                         | To match SSA report   |
| 5. SSA Unallowable Units (C) 3rd Quarter                     | 177                        | (108)             | 69                          | To match SSA report   |
| 5. SSA Unallowable Units (D) 4th Quarter                     | 197                        | (197)             | -                           | To match SSA report   |
| <b>Worksheet 1</b>   |                            |                   |                             |   |
| 2. Land Improvements (D) Unasgn Children Programs            | \$ 35,316                  | \$ (27,807)       | \$ 7,509                    | To match depreciation schedule  |
| 3. Buildings/Improve (D) Unasgn Children Programs            | \$ 6,044                   | \$ 41,452         | \$ 48,815                   | To match depreciation schedule<br>To match 2012 depreciation schedule         |
| 3. Buildings/Improve (E) Facility Based Services             | \$ -                       | \$ 10,888         | \$ 11,491                   | To match depreciation schedule<br>To record depreciation for 2013 acquisition |
| 4. Fixtures (D) Unasgn Children Programs                     | \$ -                       | \$ 3,713          | \$ 5,886                    | To match depreciation schedule<br>To match 2012 depreciation schedule         |
| 5. Movable Equipment (D) Unasgn Children Programs            | \$ -                       | \$ 1,126          | \$ 1,126                    | To match depreciation schedule  |
| 5. Movable Equipment (U) Transportation                      | \$ -                       | \$ 42,130         | \$ 42,130                   | To match depreciation schedule  |
| 5. Movable Equipment (X) Gen Expense All Prgm.               | \$ -                       | \$ 4,439          | \$ 4,439                    | To match depreciation schedule  |

**Appendix B (Page 2)**  
**Fayette County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

|   | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>                                      |
|---|----------------------------|-------------------|-----------------------------|---|
| <b>Worksheet 1 (Continued)</b>                          |                            |                   |                             |   |
| 8. COG Expenses (L) Community Residential               | \$ -                       | \$ 2              | \$ 2                        | To match final COG workbook   |
| 8. COG Expenses (N) Service & Support Admin             | \$ 2                       | \$ (2)            | \$ -                        | To match final COG workbook   |
| <b>Worksheet 2</b>                                      |                            |                   |                             |   |
| 2. Employee Benefits (X) Gen Expense All Prgm.          | \$ 67,280                  | \$ (4,917)        |                             | To match payroll detail report  |
|   |                            | \$ (2,449)        |                             | To reclassify shared services expense                                 |
|   |                            | \$ (3,344)        | \$ 56,570                   | To reclassify shared services expense                                 |
| 4. Other Expenses (O) Non-Federal Reimbursable          | \$ -                       | \$ 2,857          |                             | To reclassify unallowable employee recognition and awareness expenses |
|   |                            | \$ 2,449          |                             | To reclassify shared services expense                                 |
|   |                            | \$ 3,344          |                             | To reclassify shared services expense                                 |
|   |                            | \$ 2,524          | \$ 11,174                   | To reclassify shared services expense                                 |
| 4. Other Expenses (X) Gen Expense All Prgm.             | \$ 129,065                 | \$ (2,857)        |                             | To reclassify unallowable employee recognition and awareness expenses |
|   |                            | \$ (22,174)       |                             | To reclassify building insurance expense                              |
|   |                            | \$ (41,786)       | \$ 62,248                   | To reclassify administrative fees                                     |
| 5. COG Expense (G) Community Employment                 | \$ 2,468                   | \$ (23)           | \$ 2,445                    | To match final COG workbook   |
| 5. COG Expenses (L) Community Residential               | \$ -                       | \$ 67             | \$ 67                       | To match final COG workbook   |
| 5. COG Expense (N) Service & Support Admin              | \$ 68                      | \$ (68)           | \$ -                        | To match final COG workbook   |
| 5. COG Expense (O) Non-Federal Reimbursable             | \$ 636                     | \$ (6)            | \$ 630                      | To match final COG workbook   |
| 10. Unallowable Fees (O) Non-Federal Reimbursable       | \$ -                       | \$ 41,786         | \$ 41,786                   | To reclassify administrative fees                                     |
| <b>Worksheet 3</b>                                      |                            |                   |                             |   |
| 1. Salaries (X) Gen Expense All Prgm.                   | \$ -                       | \$ 17,608         | \$ 17,608                   | To reclassify Operations Manager salary                               |
| 2. Employee Benefits (X) Gen Expense All Prgm.          | \$ -                       | \$ 2,720          | \$ 2,720                    | To reclassify Operations Manager benefits                             |
| 4. Other Expenses (X) Gen Expense All Prgm.             | \$ 136,205                 | \$ 22,174         | \$ 158,379                  | To reclassify building insurance expense                              |
| <b>Worksheet 5</b>                                      |                            |                   |                             |   |
| 2. Employee Benefits (A) Early Intervention             | \$ 19,386                  | \$ 808            | \$ 20,194                   | To match payroll detail report  |
| 2. Employee Benefits (B) Pre-School                     | \$ 109,250                 | \$ 5,300          | \$ 114,550                  | To match payroll detail report  |
| 2. Employee Benefits (D) Unasgn Children Program        | \$ 15,861                  | \$ (15,861)       | \$ -                        | To match payroll detail report  |
| 5. COG Expenses (L) Community Residential               | \$ -                       | \$ 442            | \$ 442                      | To match final COG workbook   |
| <b>Worksheet 7-B</b>                                    |                            |                   |                             |   |
| 2. Employee Benefits (X) Gen Expense All Prgm.          | \$ 6,687                   | \$ 354            | \$ 7,041                    | To match payroll detail report  |
| <b>Worksheet 8</b>                                      |                            |                   |                             |   |
| 1. Salaries (X) Gen Expense All Prgm.                   | \$ 132,589                 | \$ (17,608)       | \$ 114,981                  | To reclassify Operations Manager salary                               |
| 2. Employee Benefits (X) Gen Expense All Prgm.          | \$ 43,714                  | \$ 915            |                             | To match payroll detail report  |
|   |                            | \$ (2,720)        | \$ 41,909                   | To reclassify Operations Manager benefits                             |
| <b>Worksheet 9</b>                                      |                            |                   |                             |   |
| 2. Employee Benefits (N) Service & Support Admin. Costs | \$ 126,516                 | \$ 2,789          |                             | To match payroll detail report  |
|   |                            | \$ (2,524)        | \$ 126,781                  | To reclassify shared services expense                                 |
| 5. COG Expenses (N) Service & Support Admin. Costs      | \$ 442                     | \$ (442)          | \$ -                        | To match final COG workbook   |
| <b>Worksheet 10</b>                                     |                            |                   |                             |   |
| 1. Salaries (G) Community Employment                    | \$ -                       | \$ 31,305         | \$ 31,305                   | To reclassify Community Service Specialist salary                     |
| 1. Salaries (H) Unasgn Adult Program                    | \$ 472,719                 | \$ (31,305)       | \$ 441,414                  | To reclassify Community Service Specialist salary                     |
| 2. Employee Benefits (G) Community Employment           | \$ -                       | \$ 17,951         | \$ 17,951                   | To reclassify Community Service Specialist benefits                   |
| 2. Employee Benefits (H) Unasgn Adult Program           | \$ 192,760                 | \$ 3,057          |                             | To match payroll detail report  |
|   |                            | \$ (17,951)       | \$ 177,866                  | To reclassify Community Service Specialist benefits                   |

Appendix B (Page 3)  
 Fayette County Board of Developmental Disabilities  
 2014 Income and Expenditure Report Adjustments

|   | Reported<br>Amount | Correction  | Corrected<br>Amount | Explanation of Correction                              |
|---|--------------------|-------------|---------------------|--|
| <b>Worksheet 10 (Continued)</b>                   |                    |             |                     |  |
| 4. Other Expenses (E) Facility Based Services     | \$ 3,656           | \$ 38,423   |                     | To reclassify facility based expenses                  |
|   |                    | \$ 13,405   | \$ 55,484           | To reclassify facility based expenses                  |
| 4. Other Expenses (F) Enclave                     | \$ 59,564          | \$ (38,423) | \$ 21,141           | To reclassify facility based expenses                  |
| 4. Other Expenses (G) Community Employment        | \$ 13,405          | \$ (13,405) | \$ -                | To reclassify facility based expenses                  |
| <b>a1 Adult</b>                                   |                    |             |                     |  |
| 10. Community Employment (B) Less Revenue         | \$ -               | \$ 16,043   |                     | To record RSC expenses                                 |
|   |                    | \$ 49,256   | \$ 65,299           | To record RSC expenses                                 |
| <b>Reconciliation to County Auditor Worksheet</b> |                    |             |                     |  |
| <b>Revenue:</b>                                   |                    |             |                     |  |
| Total from 12/31 County Auditor's Report          | \$ 4,070,396       | \$ 1,937    | \$ 4,072,333        | To match County Board revenue to County Auditor report |





# Dave Yost • Auditor of State

**FAYETTE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**FAYETTE COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 13, 2017**