



Dave Yost • Auditor of State

PREBLE 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 Preble 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 enclave and community employment and the Medicaid Administrative Claiming (MAC) programs, but no corresponding square footage was reported. We inquired of the County Board and it stated that enclave and community employment was provided offsite and that square footage used for MAC was from rented space; therefore, no square footage was required to be reported.

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.

2. We compared the square footage for each room on the floor plan of the Adult 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.

Statistics – Square Footage (Continued)

We found no variances greater than 10 percent.

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 found no variances in 2012. We reported variances exceeding 10 percent in Appendix B (2013).

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

We reported variances exceeding 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.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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 enclave variances greater than two percent in Appendix A (2012). We found no variances in 2013.

We found the County Board provided Community Employment services, but did not track units in 2012 and 2013 as required under Ohio Admin. Code § 5123:2-9-15(E) and the Cost Report Guides. Without supporting documentation, the number of individuals served reported on *Schedule B-1* in 2012 and corresponding costs reported on *Worksheet 10, Adult Program* in 2012 and 2013 could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a). We reported these differences in Appendix A (2012) and Appendix B (2013).

Recommendation:

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion."

Statistics – Attendance (Continued)

Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer.”

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month 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 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional three individuals in each year to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences were noted in acuity or attendance days, we would compare the paid claims in the Medicaid Billing System (MBS) data to the monthly attendance documentation and acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012). We found no instances of overpayment. We found no differences in 2013.

4. DODD asked us to select 30 Supported Employment - Community Employment units from the detailed Community Employment units reports and determine 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 did not perform this procedure because the County Board did not track Community Employment services (see procedure 2).

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group and Receivable Billing Reimbursable Summary by Funding Source and Service 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) and Appendix B (2013).

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

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

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits (Detailed) reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

Statistics – Transportation (Continued)

We found no variances in 2012. We reported variances greater than two percent 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 and Service and 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* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

We also determined the County Board had Home Choice units in 2012 and 2013 which were erroneously reported as TCM and SSA Unallowable units on *Schedule B-4*. The County Board provided the Case Notes Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix A (2012) and Appendix B (2013). We also reported findings for recovery in Paid Claims for Home Choice units improperly reimbursed as TCM.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 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 § 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.

We found no variances in 2012. We found variances greater than 10 percent as reported in Appendix B (2013).

3. We haphazardly selected two samples of 30 SSA Unallowable units for both 2012 and 2013 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 § 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.

We found no variances in 2012. We found no variances greater than 10 percent in 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. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded.

We haphazardly selected a sample of 60 general time units for 2012 and 75 general time units for 2013 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 § 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.

Statistics – Service and Support Administration (Continued)

We found variances greater than 10 percent as reported in Appendix A (2012). We found no variances in 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 Reports for the Developmental Disabilities (011) fund to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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 Reports reconciled within acceptable limits.

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

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

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 miscellaneous refunds, reimbursements and other income in the amount of \$14,032 in 2012 and \$42,010 in 2013 and Title XX revenues in the amount of \$17,973 in 2012 and \$3,882 in 2013 as 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).

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$40,397 in 2012 and \$2,865 in 2013; however, corresponding expenses were passed through to another entity to administer the program.

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, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

Paid Claims Testing (Continued)

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

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

We found instances of non-compliance in Non-Medical Transportation - Mileage (FTW) and Targeted Case Management (TCM) as described below.

We determined that the County Board was over reimbursed for 71 units in 2012 and 92 in 2013 of Targeted Case Management (TCM) service in which the units were Home Choice transition coordination services. The Cost Report Guide states, in pertinent part, "Costs incurred for transition coordination activities provided to individuals as part of the Home Choice demonstration grant are allowable SSA costs. However, TCM cannot be billed for these services."

In addition, we made corresponding adjustments to *Schedule B-4* as reported in Appendix A (2012) and Appendix B (2013) and *Schedule B-3* as reported in Appendix B (2013).

Recoverable Finding – 2012

Finding \$868.32

| Service Code | Units | Review Results | Finding |
|--------------|-------|---|----------|
| TCM | 88 | Billed for coverage exclusion (group services); Home Choice units billed as TCM | \$868.32 |

Recoverable Finding – 2013

Finding \$1,046.20

| Service Code | Units | Review Results | Finding |
|--------------|-------|---|-------------------|
| TCM | 101 | Billed for coverage exclusion (group services); Home Choice units billed as TCM | \$990.94 |
| FTW | 274 | Recorded end time did not match actual service delivery | \$55.26 |
| | | Total | \$1,046.20 |

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 units. The County Board was not reimbursed for Supported Employment - Community Employment units.

Paid Claims Testing (Continued)

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 Reports for the Developmental Disabilities (011) fund. 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 no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports and county tax settlement sheets 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 exceeding \$250 in Appendix A (2012) and Appendix B (2013).

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

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

Subsequent to issuing our October 27, 2015 report, we re-performed the comparison above and identified an adjustment on *Worksheet 7-C* reported in Appendix B (2013) as \$3,971 which should have been reported as \$3,791.

4. We scanned the County Board's 2012 and 2013 State Expenses Without Payroll or Benefits (Detailed) Reports and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

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

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

We noted transportation statistics that should be reported by the County Board on *Schedule B-3* as reported in Appendix A (2012). We found no program costs that lacked corresponding statistics in 2013.

5. We scanned the County Board's 2012 and 2013 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 reported differences for purchases that were not properly capitalized in Appendix A (2012) and record the first year's depreciation in Appendix B (2013). We found no unrecorded purchases meeting the capitalization criteria for 2013.

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 February 2012 and October 2013 showing that it reconciled its income and expenditures with the county auditor.

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 by 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 found no variances.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 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 greater than \$250 in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which 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 variances in Appendix A (2012) and Appendix B (2013).

Property, Depreciation, and Asset Verification Testing (Continued)

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 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 one disposed item tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix B (2013). We did not perform this procedure for 2012 because the County Board stated that no capital assets were disposed. We also scanned the County Board's State Account Code Detailed Report and did not find any proceeds from the sale or exchange of fixed assets.

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 Reports for the Developmental Disabilities (011) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Payroll Only by SAC/Employee (Summary) Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250.

We found no variances exceeding \$250.

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 19 selected, we compared the County Board's organizational chart, State Expenses Payroll Only by SAC/Employee (Summary) 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).

4. DODD asked us to scan the County Board's State Expenses Payroll Only by SAC/Employee (Summary) 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 did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

Medicaid Administrative Claiming

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Payroll Only by SAC/Employee (Summary) 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.

Medicaid Administrative Claiming (Continued)

We found 2012 salary and benefits reported did not exceed MAC salary and benefits. We found no variance in 2013.

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 2nd quarter of 2012 and the 1st quarter of 2013 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each of the 11 observed moments in 2012 and 11 observed moments in 2013 were 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 one RMTS observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medical Services that lacked supporting documentation in 2012. We found no differences in 2013.

We reported this instance of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid to calculate a finding for recovery, if needed.

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

October 27, 2015 except for the additional adjustments in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of August 29, 2017

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|--|----------------------------|-------------------|-----------------------------|--|
| Schedule A | | | | |
| 19. Room and Board/Cost to Live (L) Community Residential | \$ - | \$ 14,734 | \$ 14,734 | To match final COG workbook |
| Schedule B-1, Section A | | | | |
| 14. Facility Based Services (B) Adult | 17,065 | (135) | 16,930 | To reclassify Adult Services Director square footage |
| 22. Program Supervision (B) Adult | - | 135 | 135 | To reclassify Adult Services Director square footage |
| Schedule B-1, Section B | | | | |
| 1. Total Individuals Served By Program (C) Supported Emp. - Community Employment | 2 | (2) | - | To remove individuals served with no supporting documentation |
| 6. A (B) Supported Emp. - Enclave | 8 | 21 | 29 | To match attendance documentation |
| 8. B (B) Supported Emp. - Enclave | 2 | (2) | - | To match attendance documentation |
| 10. A (A) Facility Based Services | 11,695 | 1 | 11,696 | To correct days of attendance |
| 10. A (B) Supported Emp. - Enclave | 185 | 3,129 | 3,314 | To match attendance documentation |
| 12. B (B) Supported Emp. - Enclave | - | 225 | - | To match attendance documentation |
| | | 7 | 232 | To correct days of attendance |
| Schedule B-3 | | | | |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 5,156 | (756) | - | To match supporting documentation |
| | | 26 | 4,426 | To record Department of Aging trips |
| 6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter | - | 1,677 | 1,677 | To match supporting documentation |
| Schedule B-4 | | | | |
| 1. TCM Units (D) 4th Quarter | 4,469 | (17) | - | To reclassify units as a result of paid claims testing |
| | | (255) | 4,197 | To reclassify Home Choice units |
| 2. Other SSA Allowable Units (A) 1st Quarter | 3,061 | (2,038) | 1,023 | To agree to detailed report |
| 2. Other SSA Allowable Units (B) 2nd Quarter | 4,095 | (4,095) | - | To agree to detailed report |
| 2. Other SSA Allowable Units (C) 3rd Quarter | 4,983 | (4,983) | - | To agree to detailed report |
| 2. Other SSA Allowable Units (D) 4th Quarter | 6,384 | (6,384) | - | To agree to detailed report |
| | | 7 | 7 | To record Other SSA Allowable units found during testing |
| 3. Home Choice Units (D) 4th Quarter | - | 269 | 269 | To reclassify Home Choice units |
| 5. SSA Unallowable Units (D) 4th Quarter | 284 | 17 | - | To reclassify units as a result of paid claims testing |
| | | (46) | - | To agree to detailed report |
| | | (14) | 241 | To reclassify Home Choice units |
| Schedule C | | | | |
| I. County | | | | |
| (B) Interest- COG Revenue | \$ - | \$ 64,692 | \$ 64,692 | To match final COG workbook |
| II. Department of MR/DD | | | | |
| (A) Family Support Services- COG Revenue | \$ - | \$ 10,398 | \$ 10,398 | To match final COG workbook |
| (C) Residential Facility- Non Waiver Services- COG Revenue | \$ - | \$ 36,766 | \$ 36,766 | To match final COG workbook |
| (I) State-Funded DODD Waiver- COG Revenue | \$ - | \$ 48,324 | \$ 48,324 | To match final COG workbook |
| V. Other Revenues | | | | |
| (H) Refunds- COG Revenue | \$ - | \$ 5,394 | \$ 5,394 | To match final COG workbook |
| (I) Other (Detail On Separate Sheet)- COG Revenue | \$ - | \$ - | \$ - | |
| 44 Waiver Reconciliation | \$ - | \$ (35,875) | \$ (35,875) | To match final COG workbook |
| Worksheet 1 | | | | |
| 3. Buildings/Improve (E) Facility Based Services | \$ - | \$ 406 | \$ 406 | To record depreciation for the concrete sidewalks project |
| 3. Buildings/Improve (X) Gen Expense All Prgm. | \$ 43,187 | \$ (381) | \$ - | To remove depreciation for an asset that should not be capitalized |
| | | \$ (1,065) | \$ 41,741 | To remove depreciation for fully depreciated asset |

Appendix A (Page 2)
Preble County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

| | <u>Reported</u> <u>Amount</u> | <u>Correction</u> | <u>Corrected</u> <u>Amount</u> | <u>Explanation of Correction</u> |
|--|----------------------------------|-------------------|-----------------------------------|---|
| Worksheet 1 (Continued) | | | | |
| 5. Movable Equipment (N) Service & Support | \$ 336 | \$ (336) | \$ - | To reclassify depreciation to the appropriate |
| 5. Movable Equipment (U) Transportation | \$ 3,208 | \$ 17,169 | \$ 20,377 | To record depreciation for two buses |
| 5. Movable Equipment (V) Admin | \$ - | \$ 336 | | To reclassify depreciation to the appropriate program |
| | | 672 | 1,008 | To correct depreciation for asset tested |
| 8. COG Expenses (A) Early Intervention | \$ - | \$ 10 | \$ 10 | To match final COG workbook |
| 8. COG Expenses (B) Pre-School | \$ - | \$ 30 | \$ 30 | To match final COG workbook |
| 8. COG Expenses (C) School Age | \$ - | \$ 10 | \$ 10 | To match final COG workbook |
| 8. COG Expenses (F) Enclave | \$ - | \$ 1 | \$ 1 | To match final COG workbook |
| 8. COG Expenses (G) Community Employment | \$ - | \$ 1 | \$ 1 | To match final COG workbook |
| 8. COG Expenses (L) Community Residential | \$ - | \$ 400 | \$ 400 | To match final COG workbook |
| 8. COG Expenses (M) Family Support Services | \$ - | \$ 16 | \$ 16 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ - | \$ 31 | \$ 31 | To match final COG workbook |
| Worksheet 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ 1,336 | \$ 464 | \$ 1,800 | To reclassify unallowable advertising, materials and supplies and general government expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 183,758 | \$ (1,335) | | To match detailed expense report |
| | | \$ (2,439) | | To reclassify fees paid to COG |
| | | \$ (464) | \$ 179,520 | To reclassify unallowable advertising, materials and supplies and general government expenses |
| 5. COG Expenses (A) Early Intervention | \$ - | \$ 400 | \$ 400 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ - | \$ 1,203 | \$ 1,203 | To match final COG workbook |
| 5. COG Expense (C) School Age | \$ - | \$ 420 | \$ 420 | To match final COG workbook |
| 5. COG Expense (E) Facility Based Services | \$ - | \$ 4 | \$ 4 | To match final COG workbook |
| 5. COG Expense (F) Enclave | \$ - | \$ 28 | \$ 28 | To match final COG workbook |
| 5. COG Expense (G) Community Employment | \$ - | \$ 24 | \$ 24 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 16,007 | \$ 16,007 | To match final COG workbook |
| 5. COG Expense (M) Family Support Services | \$ - | \$ 635 | \$ 635 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ - | \$ 1,241 | \$ 1,241 | To match final COG workbook |
| 5. COG Expense (O) Non-Federal Reimbursable | \$ - | \$ 194,500 | \$ 194,500 | To match final COG workbook |
| 10. Unallowable Fees (O) Non-Federal | \$ 43,865 | \$ 3,647 | \$ 47,512 | To match tax settlement sheets |
| Worksheet 2A | | | | |
| 1. Salaries (E) Facility Based Services | \$ - | \$ 47,437 | \$ 47,437 | To reclassify Adult Services Director salary |
| 2. Employee Benefits (E) Facility Based Services | \$ - | \$ 18,780 | \$ 18,780 | To reclassify Adult Services Director benefits |
| Worksheet 3 | | | | |
| 5. COG Expenses (A) Early Intervention | \$ - | \$ 48 | \$ 48 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ - | \$ 144 | \$ 144 | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ - | \$ 50 | \$ 50 | To match final COG workbook |
| 5. COG Expenses (F) Enclave | \$ - | \$ 3 | \$ 3 | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ - | \$ 3 | \$ 3 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 1,921 | \$ 1,921 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ - | \$ 76 | \$ 76 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ - | \$ 149 | \$ 149 | To match final COG workbook |
| Worksheet 5 | | | | |
| 5. COG Expenses (A) Early Intervention | \$ - | \$ 5,367 | \$ 5,367 | To match final COG workbook |
| 5. COG Expenses (B) Pre-School | \$ - | \$ 16,153 | \$ 16,153 | To match final COG workbook |
| 5. COG Expenses (C) School Age | \$ - | \$ 5,637 | \$ 5,637 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 214,978 | \$ 214,978 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ - | \$ 8,529 | \$ 8,529 | To match final COG workbook |
| Worksheet 8 | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 108,099 | \$ (5,000) | \$ 103,099 | To reclassify capital asset acquisition |
| Worksheet 9 | | | | |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ - | \$ 16,661 | \$ 16,661 | To match final COG workbook |

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

| | <u>Reported Amount</u> | <u>Correction</u> | <u>Corrected Amount</u> | <u>Explanation of Correction</u> |
|---|----------------------------|-------------------|-----------------------------|---|
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$ 681,321 | \$ (47,437) | \$ 633,884 | To reclassify Adult Services Director salary |
| 1. Salaries (G) Community Employment | \$ 19,643 | \$ (19,643) | \$ - | To reclassify expenses with no corresponding statistics |
| 1. Salaries (O) Non-Federal Reimbursable | \$ - | \$ 19,643 | \$ 19,643 | To reclassify expenses with no corresponding statistics |
| 2. Employee Benefits (E) Facility Based Services | \$ 331,759 | \$ (18,780) | \$ 312,979 | To reclassify Adult Services Director benefits |
| 2. Employee Benefits (G) Community Employment | \$ 10,216 | \$ (10,216) | \$ - | To reclassify expenses with no corresponding statistics |
| 2. Employee Benefits (O) Non-Federal Reimbursable | \$ - | \$ 10,216 | \$ 10,216 | To reclassify expenses with no corresponding statistics |
| 5. COG Expenses (E) Facility Based Services | \$ - | \$ 54 | \$ 54 | To match final COG workbook |
| 5. COG Expenses (F) Enclave | \$ - | \$ 378 | \$ 378 | To match final COG workbook |
| 5. COG Expenses (G) Community Employment | \$ - | \$ 324 | \$ 324 | To match final COG workbook |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Real Estate Fees | \$ (42,341) | \$ (5,171) | \$ (47,512) | To match tax settlement sheets |
| Plus: Purchases Greater Than \$5,000 | \$ 41,184 | \$ 5,000 | \$ 46,184 | To reclassify capital asset acquisition |
| Plus: Fees Paid To COG, Or Payments And Transfers made To COG | \$ 200,000 | \$ 2,439 | \$ 202,439 | To reclassify fees paid to COG |
| Less: COG Expenses Posted on Schedule A | \$ - | \$ (14,734) | \$ (14,734) | To reconcile Schedule A COG costs |

Appendix B
Preble 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 | | | | |
| 11. Early Intervention (C) Child | 100 | (100) | - | To match square footage summary |
| 14. Facility Based Services (B) Adult | 16,825 | (135) | 16,690 | To reclassify Adult Services Director square footage |
| 21. Service And Support Admin (D) General | 140 | (140) | - | To match square footage summary |
| 22. Program Supervision (B) Adult | - | 135 | 135 | To reclassify Adult Services Director square footage |
| Schedule B-3 | | | | |
| 5. Facility Based Services (G) One Way Trips- Fourth Quarter | 6,370 | (3,127) | 3,243 | To match supporting documentation |
| 5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter | \$ - | \$ 89,090 | | To record cost of per mile transportation |
| | | \$ (55) | \$ 89,035 | To remove costs as a result of paid claims testing |
| Schedule B-4 | | | | |
| 1. TCM Units (C) 3rd Quarter | 9,243 | (698) (9) | | To match supporting documentation To reclassify units as a result of paid claims testing |
| 1. TCM Units (D) 4th Quarter | 4,208 | (196) (4,208) | 8,340 | To reclassify Home Choice units To match supporting documentation |
| 2. Other SSA Allowable Units (B) 2nd Quarter | 440 | (52) (1) | - | To match supporting documentation To reclassify SSA Unallowable units found during testing |
| 2. Other SSA Allowable Units (C) 3rd Quarter | 739 | (739) | 387 | To match supporting documentation |
| 2. Other SSA Allowable Units (D) 4th Quarter | 135 | (135) | - | To match supporting documentation |
| 3. Home Choice Units (D) 4th Quarter | - | 200 | 200 | To reclassify Home Choice units |
| 5. SSA Unallowable Units (D) 4th Quarter | - | 1,192 9 | | To match supporting documentation To reclassify units as a result of paid claims testing |
| | | (259) 1 | | To reclassify Home Choice units To reclassify SSA Unallowable units found during testing |
| | | (4) | 939 | To reclassify Home Choice units |
| Schedule C | | | | |
| I. County | | | | |
| (B) Interest- COG Revenue | \$ - | \$ 53,593 | \$ 53,593 | To match final COG workbook |
| V. Other Revenues | | | | |
| (H) Refunds- COG Revenue | \$ - | \$ 7,965 | \$ 7,965 | To match final COG workbook |
| Worksheet 1 | | | | |
| 3. Buildings/Improve (E) Facility Based Services | \$ - | \$ 406 | \$ 406 | To record depreciation for the concrete sidewalks project |
| 4. Fixtures (X) Gen Expense All Prgm. | \$ 42,122 | \$ (381) | | To remove depreciation for an asset that should not be capitalized |
| | | \$ (999) | \$ 40,742 | To remove depreciation for fully depreciated asset |
| 5. Movable Equipment (U) Transportation | \$ 5,068 | \$ 17,169 \$ (1,619) \$ 1,125 \$ 1,740 | \$ 23,483 | To record depreciation for two buses To record gain on sale of asset To correct depreciation for asset tested To correct depreciation for 2005 Chevy Van |
| 5. Movable Equipment (V) Admin | \$ 336 | \$ 672 | \$ 1,008 | To correct depreciation for asset tested |
| 8. COG Expenses (B) Pre-School | \$ - | \$ 45 | \$ 45 | To match final COG workbook |
| 8. COG Expenses (L) Community Residential | \$ - | \$ 31 | \$ 31 | To match final COG workbook |
| 8. COG Expenses (M) Family Support Services | \$ - | \$ 106 | \$ 106 | To match final COG workbook |
| 8. COG Expenses (N) Service & Support Admin | \$ - | \$ 37 | \$ 37 | To match final COG workbook |
| 8. COG Expenses (O) Non-Federal Reimbursable | \$ - | \$ 18 | \$ 18 | To match final COG workbook |

Appendix B (Page 2)
Preble 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 2 | | | | |
| 4. Other Expenses (O) Non-Federal Reimbursable | \$ - | \$ 350 | \$ 350 | To reclassify unallowable general government, advertising, and materials and supplies expenses |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 146,990 | \$ (761) \$ (9,238) \$ (2,333) \$ (1,521) \$ (350) | \$ 132,787 | To match detailed expense report To reclassify building expenses To reclassify transportation expenses To reclassify family support expense To reclassify unallowable general government, advertising, and materials and supplies expenses |
| 5. COG Expenses (B) Pre-School | \$ - | \$ 1,622 | \$ 1,622 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 1,111 | \$ 1,111 | To match final COG workbook |
| 5. COG Expense (M) Family Support Services | \$ - | \$ 3,782 | \$ 3,782 | To match final COG workbook |
| 5. COG Expense (N) Service & Support Admin | \$ - | \$ 1,335 | \$ 1,335 | To match final COG workbook |
| 5. COG Expense (O) Non-Federal Reimbursable | \$ - | \$ 72,661 | \$ 72,661 | To match final COG workbook |
| 10. Unallowable Fees (O) Non-Federal Reimbursable | \$ 51,316 | \$ 3,316 | \$ 54,632 | To match tax settlement sheets |
| Worksheet 2A | | | | |
| 1. Salaries (E) Facility Based Services | \$ - | \$ 51,701 | \$ 51,701 | To reclassify Adult Services Director salary |
| 2. Employee Benefits (E) Facility Based Services | \$ - | \$ 15,525 | \$ 15,525 | To reclassify Adult Services Director benefits |
| Worksheet 3 | | | | |
| 4. Other Expenses (X) Gen Expense All Prgm. | \$ 21,764 | \$ 9,238 | \$ 31,002 | To reclassify building expenses |
| 5. COG Expenses (B) Pre-School | \$ - | \$ 119 | \$ 119 | To match final COG workbook |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 81 | \$ 81 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ - | \$ 277 | \$ 277 | To match final COG workbook |
| 5. COG Expenses (N) Service & Support Admin | \$ - | \$ 98 | \$ 98 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ - | \$ 47 | \$ 47 | To match final COG workbook |
| Worksheet 5 | | | | |
| 4. Other Expenses (M) Family Support Services | \$ - | \$ 1,521 | \$ 1,521 | To reclassify family support expense |
| 5. COG Expenses (L) Community Residential | \$ 4,641 | \$ 4,491 | \$ 9,132 | To match final COG workbook |
| 5. COG Expenses (M) Family Support Services | \$ 74,558 | \$ (39,618) | \$ 34,940 | To match final COG workbook |
| 5. COG Expenses (O) Non-Federal Reimbursable | \$ 69,195 | \$ (62,237) | \$ 6,958 | To match final COG workbook |
| Worksheet 7-B | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 27,707 | \$ 2,793 | \$ 30,500 | To reclassify nursing expense |
| Worksheet 7-C | | | | |
| 5. COG Expenses (M) Family Support Services | \$ - | \$ 3,791 | \$ 3,791 | To match final COG workbook |
| Worksheet 7-D | | | | |
| 5. COG Expenses (L) Community Residential | \$ - | \$ 2,815 | \$ 2,815 | To match final COG workbook |
| Worksheet 7-E | | | | |
| 5. COG Expenses (M) Family Support Services | \$ - | \$ 1,949 | \$ 1,949 | To match final COG workbook |
| Worksheet 8 | | | | |
| 4. Other Expenses (E) Facility Based Services | \$ 87,156 | \$ 2,333 | \$ 89,489 | To reclassify transportation expenses |
| Worksheet 9 | | | | |
| 5. COG Expenses (N) Service & Support Admin. Costs | \$ 13,155 | \$ 1,209 | \$ 14,364 | To match final COG workbook |
| Worksheet 10 | | | | |
| 1. Salaries (E) Facility Based Services | \$ 681,536 | \$ (51,701) | \$ 629,835 | To reclassify Adult Services Director salary |
| 1. Salaries (G) Community Employment | \$ 14,025 | \$ (14,025) | - | To reclassify expenses with no corresponding statistics |
| 1. Salaries (O) Non-Federal Reimbursable | \$ - | \$ 14,025 | \$ 14,025 | To reclassify expenses with no corresponding statistics |

Appendix B (Page 3)
Preble 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 10 (Continued) | | | | |
| 2. Employee Benefits (E) Facility Based Services | \$ 347,895 | \$ (15,525) | \$ 332,370 | To reclassify Adult Services Director benefits |
| 2. Employee Benefits (G) Community Employment | \$ 14,500 | \$ (14,500) | \$ - | To reclassify expenses with no corresponding statistics |
| 2. Employee Benefits (O) Non-Federal Reimbursable | \$ - | \$ 14,500 | \$ 14,500 | To reclassify expenses with no corresponding statistics |
| 4. Other Expenses (E) Facility Based Services | \$ 119,631 | \$ (2,793) | \$ 116,838 | To reclassify nursing expense |
| Reconciliation to County Auditor Worksheet | | | | |
| Expense: | | | | |
| Plus: Real Estate Fees | \$ (42,822) | \$ (11,810) | \$ (54,632) | To match tax settlement sheets |



Dave Yost • Auditor of State

PREBLE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PREBLE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 12, 2017**