



Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS 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 Delaware County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals and discussed square footage changes with the County Board. We noted significant changes have occurred and we performed the procedures below.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to Schedule B-1, Section A, Square Footage of the Cost Reports.

We measured seven rooms and compared the square footage to the County Board's original 2010 and 2011 square footage summaries. We found square footage variances for rooms that were measured exceeding 10 percent and we requested that the County Board revise its square footage summaries.

We re-measured three rooms and compared the square footage to the County Board's revised square footage summaries. We found no square footage variances for rooms that were measured exceeding 10 percent.

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

We compared square footage for each room on the Hickory Knoll's building's floor plan to the County Board's 2010 revised square footage summary and the County Board of Developmental Disabilities building's lower level floor plan to the 2011 square footage summary.

We found no variances exceeding 10 percent when comparing the total square footage of each building's floor plan to the County Board's revised summary.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2010) and Appendix B (2011).

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

We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

The County Board does not track adult statistics therefore we did not perform this procedure for *Schedule B-1, Section B, Attendance Statistics* (see Procedure 3 below). We determined that there were no individuals served or units of service omitted for worksheet 4 or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and we noted differences. However, documentation of typical hours of service was unavailable (see Procedure 3 below); therefore, we removed the typical hours of service as reported in Appendix B (2011).

3. DODD requested us to report variances if the County Board's attendance statistics were not within two percent of the attendance statistics reported.

The County Board stated it did not directly provide adult services, but instead, contracted these services to providers. The County Board stated the providers bill Medicaid for adult services and not the County Board and that although the providers supplied invoices they did not track non-Medicaid attendance services and statistics required for reporting on the Cost Report for Facility Based, Enclave and Community Employment Services. The adult program costs reported on *Worksheet 10, Adult Program Worksheet* and *Worksheet 1, Capital Costs* and square footage and statistics on *Schedule B-1, Allocation Statistics, Section A, Square Footage* and *Section B, Attendance Statistics* in 2010 and 2011 lacked supporting documentation to show they benefitted the County Board's adult program and were unallowable under 2 CFR Part 225, Appendix A, Section (C)(1)(j), (C)(3)(a) and the Cost Report Guide in section *Worksheet 10, Adult Programs* and were removed or reclassified as Non-Federal Reimbursable as reported in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2010 and then we compared the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent. No individuals served were reported on the final 2009-2011 Cost Reports (see Procedure 3 above).

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

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

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

We did not perform this procedure, due to lack of documentation of community employment services (see Procedure 3 above).

Acuity Testing

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

We did not perform this procedure for 2008, 2009, 2010, and 2011 because the County Board final Cost Reports did not report statistics on *Schedule B-1, Section B, Attendance Statistics* nor did the County Board provide the Days of Attendance Acuity supplemental cost report worksheets for those years.

2. DODD also asked us to compare two individuals from each acuity level on the County Board's Attendance by Acuity Reports to the Acuity Assessment Instrument tests for each individual for 2008 and 2009, 2010, and 2011.

We did not perform this procedure for 2008, 2009, 2010, 2011 because the County Board's final Cost Reports did not report adult statistics on *Schedule B-1, Section B, Attendance Statistics* nor did the County Board provide the acuity by attendance reports for those years.

Statistics – Transportation

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Transportation Detail reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation Detail reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals from 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals and for July 2010 and July for 2011 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

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

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on Schedule B-3 of the Cost Report for 2010 and 2011. However, we did review the County Board's detailed expenditure report for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section). We found no unreported costs.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Billing History Summary reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Billing History Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2010 or 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Billing History Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error exceeded 10 percent and we reported the differences in Appendix A (2010) and Appendix B (2011).

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on Schedule B-4 when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 SSA Unallowable units decreased by more than five percent from the prior year's Schedule B-4 and we obtained the County Board's explanation that in 2009 the County Board hired six new SSA's who billed all units as Unallowable SSA units during their training which caused 2009 SSA Unallowable units to be higher.

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

We were unable to perform this procedure because the County Board did not track general time units in 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's revenue summary report for the Developmental Disabilities fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences in 2010 as reported in Appendix A (2010). We found no differences in 2011.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals reported for this fund for 2011. However, in 2010 when the differences in Procedure 1 above are made total County Board receipts were not within limits and we performed Procedure 3 below.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to supporting documentation.

We found differences as reported in Appendix A (2010) and the final 2010 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the County Auditor yearly receipt totals for the fund listed above.

4. DODD asked us to compare revenue entries on *Schedule C, Income Report* to the Council of Government (COG) prepared County Board Summary Workbooks for 2010 and 2011.

We did not perform this procedure because the County Board did not participate in a COG in 2010 or 2011.

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$35,310 in 2010 and \$33,372 in 2011;
- Title VI-B revenues in the amount of \$14,544 in 2010 and \$5093 in 2011;
- Title XX revenues in the amount of \$96,633 in 2010 and \$135,985 in 2011;
- Ohio Rehabilitation Services Commission revenues in the amount of \$200 in 2010 and \$170 in 2011;
- Insurance reimbursements in the amount of \$73,758 in 2010 and \$4,850 in 2011;
- Transportation program income in the amount of \$350,404 in 2010 and \$426,240 in 2011; and
- Rental reimbursements in the amount of \$72,958 in 2010 and \$5,112 in 2011.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2010 or 2011.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units 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*.

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

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

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 2010 and 2011 on the MBS Summary by Service Code report.

Because reimbursements exceeded the amount reported by two percent for Environmental Accessibility Adaptations (EAA) and Adaptive and Assistive Equipments (AAE) we obtained the County Board's explanation. The County Board stated this was due to timing differences between when items are expensed and when the County Board receives reimbursement. We also

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

compared the County Board's Expenditure Detail for EAA and AAE equipment with MBS to ensure proper classification on Schedule A.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expenditure Summary report balances for the Developmental Disabilities fund.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for the fund.

3. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports.

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

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

We compared all service contract and other expenses entries on Worksheets 2 through 10 to the County Board's Expenditure Detail reports.

We found differences as reported in Appendix B (2011). We found no differences exceeding \$100 on any worksheet in 2010.

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

We did not perform this procedure because the County Board did not participate in a COG in 2010 or 2011.

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all Worksheets and if any Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's Expenditure Detail reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2 through 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned

on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's Expenditure Detail reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's Expenditure Detail reports that were classified as service contract and other expenses on Worksheets 2-10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

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

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found differences in depreciation as reported in Appendix A (2010) and Appendix B (2011).

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix A (2010) and Appendix B (2011).

5. We haphazardly selected two County Board's fixed asset which meet the County Board's capitalization policy and purchased in 2010 and 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. We haphazardly selected the lesser one disposed asset from 2010 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 applicable to 2010 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2010).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the Developmental Disabilities fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Expenditure Summary reports. The variance was less than two percent.

2. DODD asked us to compare the County Board's payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's Personnel and Detailed Expense Reports.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

3. We selected 26 employees and compared the County Board's Personnel and Detailed Expense Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2010) and Appendix B (2011) and because misclassification errors exceeded 10 percent of the sample size in 2010 we performed Procedure 4 below.

4. DODD asked us to scan the County Board's Personnel and Detailed Expense Reports and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's payroll journal for 2010 and compared 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 for 2011 as the misclassification errors (in Procedure 3 above) did not exceed 10 percent of the sample size.

We found differences.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's payroll records.

We found no variance exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We reported differences in Appendix A (2010) and Appendix B (2011).

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2010) and Appendix B (2011).

4. We selected 3 RMTS observed moments completed by employees of the County Board from the RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 14 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

We found one RMTS observed moment that was not properly classified as Activity Code 4-Non-Medicaid Outreach in 2010 in accordance with the above guidelines when it should have been classified as Activity Code 3-Medicaid Outreach.

We found one RMTS observed moment for Activity Code 7-Referral, Coordination, and Monitoring of Medicaid Services that lacked supporting documentation in 2011. We also found two RMTS observed moments that were not properly classified as Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services in 2011 in accordance with the above guidelines when they should have been classified as Activity Code 18-General Administration Activities and one RMTS observed moment that was not properly classified as Activity Code 13-Medicaid Related Provider Relations in 2011 in accordance with the above guidelines when they should have been classified as Activity Code 18-General Administration.

We reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

We did not receive a response from officials to the exceptions noted above.

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, the Ohio Department of Medicaid, 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.

Sincerely,

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

Dave Yost
Auditor of State

January 22, 2014

cc: Robert Morgan, Superintendent, Delaware County Board of Developmental Disabilities
Andrea Biernacki-Sweet, Director of Admin. Operations, Delaware County Board of DD
Steve Finney, Board President, Delaware County Board of Developmental Disabilities

Appendix A
Delaware County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20 Environmental Accessibility Adaptations · And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 40,071	\$ 40,071	To report expenses
21 Adaptive And Assistive Equipment (L) · Community Residential	\$ 73,191	\$ (73,191)		To remove revenue reported as expenses on Schedule A
		\$ 46,974	\$ 46,974	To report expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	177	46	223	To correct square footage
1. Building Services (C) Child	204	21	225	To correct square footage
11 Early Intervention Children (C) Child	3,265	582	3,847	To correct square footage
12 Pre-School Children (C) Child	-	108	108	To correct square footage
14 Facility Based Services (B) Adult	20,717	(20,717)	-	To correct square footage
17 Medicaid Administration (A) MAC	98	13	111	To correct square footage
20 Family Support Services (D) General	50	5	55	To correct square footage
21 Service And Support Admin (D) General	3,993	1,016	5,009	To correct square footage
22 Program Supervision (B) Adult	156	(156)	-	To correct square footage
22 Program Supervision (C) Child	658	(464)	194	To correct square footage
23 Administration (D) General	2,238	277	2,515	To correct square footage
25 Non-Reimbursable (D) General	7,317	23,617	30,934	To correct square footage
Schedule B-3				
3. School-Age (E) One Way Trips- Third Quarter	789	(789)	-	To remove field trips recorded
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	231	231	To report one way trips
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	12,073	8	12,081	To reclassify units
5. SSA Unallowable Units (D) 4th Quarter	3,817	(2,730)		To correct reported units
		(8)	1,079	To reclassify units
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 17,115	\$ (144)	\$ 16,971	To revise depreciation based on 10% salvage value
3. Buildings/Improve (E) Facility Based Services	\$ 101,468	\$ (101,468)	\$ -	To reclassify depreciation due to no adult program
3. 3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 101,468	\$ 101,468	To reclassify depreciation due to no adult program
3. Buildings/Improve (V) Admin	\$ 228,396	\$ (6,630)		To remove depreciation taken on a fully depreciated asset
		\$ (5,847)		To remove depreciation taken on a fully depreciated asset
		\$ (41,890)		To remove capital costs for Columbus Pike project
		\$ (105,100)		To remove capital costs for Columbus Pike project
		\$ (4,187)		To revise depreciation based on 10% salvage value
		\$ (2,248)	\$ 62,494	To correct 2009 overstatement of depreciation
5. Movable Equipment (E) Facility Based Services	\$ 1,442	\$ (1,442)	\$ -	To reclassify depreciation due to no adult program
5. Movable Equipment (N) Service & Support Admin	\$ 1,040	\$ (104)	\$ 936	To revise depreciation based on 10% salvage value
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 1,442	\$ 1,442	To reclassify depreciation due to no adult program
5. Movable Equipment (U) Transportation	\$ 74,687	\$ (6,499)		To revise depreciation based on 10% salvage value
		\$ (2,023)	\$ 66,165	To record gain
5. Movable Equipment (V) Admin	\$ 38,421	\$ (3,225)		To expense purchases <5,000
		\$ (23,061)		To remove depreciation in the year of acquisition
		\$ 9,972	\$ 22,107	To revise depreciation based on 10% salvage value

Appendix A
Delaware County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments
Worksheet 1 (Cont.)

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
6. Capital Leases (B) Pre-School	\$ 3,086	\$ (3,086)	\$ -	To remove depreciation on asset in the year of acquisition
6. Capital Leases (N) Servc & Support Admin	\$ 11,327	\$ (200)		To adjust for operating cost reported as depreciation
		\$ (2,470)	\$ 8,657	To remove depreciation on asset in the year of acquisition
6. Capital Leases (V) Admin	\$ 43,865	\$ (2,470)		To remove depreciation on asset in the year of acquisition
		\$ (23,040)	\$ 18,355	To adjust for operating cost reported as depreciation

Worksheet 2

1. Salaries (X) Gen Expense All Prgm.	\$ 848,152	\$ (156,388)	\$ 691,764	To reclassify payroll for Abdon, Hill, Howard, Sonner.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 334,893	\$ (61,751)	\$ 273,142	To reclassify payroll for Abdon, Hill, Howard, Sonner.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 257,375	\$ (250)	\$ 257,125	To reclassify expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 189,301	\$ 3,225		To expense purchases <5,000
		\$ 200		To reclassify operating lease
		\$ 23,040		To reclassify operating lease
		\$ (10,321)	\$ 205,445	To reclassify expenses
10 Unallowable Fees (O) Non-Federal	\$ 330,538	\$ 10,321		To reclassify expenses
		\$ 250		To reclassify expenses
		\$ 545		To reclassify expenses
		\$ 132	\$ 341,786	To reclassify expenses

Worksheet 2A

1. Salaries (B) Pre-School	\$ 59,093	\$ (59,093)	\$ -	To reclassify payroll for Dinovo
1. Salaries (N) Service & Support Admin	\$ 217,844	\$ (217,844)	\$ -	To reclassify payroll for McCleese, Schaber and Smart
2. Employee Benefits (B) Pre-School	\$ 23,333	\$ (23,333)	\$ -	To reclassify payroll for Dinovo
2. Employee Benefits (N) Service & Support Admin	\$ 86,016	\$ (86,016)	\$ -	To reclassify payroll for McCleese, Schaber and Smart
4. Other Expenses (B) Pre-School	\$ 371	\$ (371)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (N) Service & Support Admin	\$ 11,110	\$ (11,110)	\$ -	To reclassify expenses associated with payroll

Worksheet 3

1. Salaries (H) Unasgn Adult Program	\$ 23,073	\$ (23,073)	\$ -	To reclassify non-Federal reimbursable payroll
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 23,073	\$ 23,073	To reclassify non-Federal reimbursable payroll
2. Employee Benefits (H) Unasgn Adult Program	\$ 9,110	\$ (9,110)	\$ -	To reclassify non-Federal reimbursable payroll
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 9,110	\$ 9,110	To reclassify non-Federal reimbursable payroll
4. Other Expenses (H) Unasgn Adult Program	\$ 4,315	\$ (4,315)	\$ -	To reclassify expenses
4. Other Expenses (O) Non-Federal	\$ 906	\$ 4,315	\$ 5,221	To reclassify expenses

Worksheet 5

1. Salaries (A) Early Intervention	\$ 974,179	\$ 36,606	\$ 1,010,785	To reclassify payroll for Abdon
1. Salaries (B) Pre-School	\$ 229,969	\$ 93,267	\$ 323,236	To reclassify payroll for Howard, Dinovo
1. Salaries (L) Community Residential	\$ 55,003	\$ 15,115	\$ 70,118	To correct MAC salaries and benefits
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 52,325	\$ 52,325	To reclassify payroll for Hill
2. Employee Benefits (A) Early Intervention	\$ 384,655	\$ 14,454	\$ 399,109	To reclassify payroll for Abdon
2. Employee Benefits (B) Pre-School	\$ 90,803	\$ 36,827	\$ 127,630	To reclassify payroll for Howard, Dinovo
2. Employee Benefits (O) Non-Federal	\$ -	\$ 20,661	\$ 20,661	To reclassify payroll for Hill
3. Service Contracts (A) Early Intervention	\$ 314,998	\$ (3,450)		To reclassify occupational therapy expenses
		\$ (1,260)		To reclassify physical therapy expenses
		\$ (18,675)		To reclassify speech expenses
		\$ (715)		To reclassify occupational therapy expenses
		\$ (902)		To reclassiy physiscal therapy expenses
		\$ (7,165)	\$ 282,831	To reclassify speech expenses

Appendix A
Delaware County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (cont.)				
3. Service Contracts (B) Pre-School	\$ 25,718	\$ (1,142)	\$ 24,576	To reclassify physical therapy expenses
3. Service Contracts (L) Community Residential	\$ 1,643,487	\$ 369,527		To reclassify expenses
		\$ (421,737)		To remove rent expense
		\$ (46,974)		To reclassify Schedule A expenses
		\$ (40,071)		To reclassify Schedule A expenses
		\$ 37,976	\$ 1,542,208	To reclassify respite expense
3. Service Contracts (M) Family Support	\$ 2,266,030	\$ (6,156)		To reclassify physical therapy expenses
		\$ (95,185)		To reclassify occupational therapy expenses
		\$ (85,769)		To reclassify speech therapy expenses
		\$ (20,294)		To reclassify occupational therapy expenses
		\$ (3,585)		To reclassify speech therapy expenses
		\$ (3,704)		To reclassify occupational therapy expenses
		\$ (166)		To reclassify physical therapy expenses
		\$ (301)		To reclassify occupational therapy expenses
		\$ (264)		To reclassify physical therapy expenses
		\$ (88)		To reclassify physical therapy expenses
		\$ (968)		To reclassify speech therapy expenses
		\$ (9,752)		To reclassify physical therapy expenses
		\$ (10,508)		To reclassify psychotherapy expenses
		\$ (313,140)	\$ 1,716,150	To reclassify speech therapy expenses
4. Other Expenses (B) Pre-School	\$ 9,429	\$ 371	\$ 9,800	To reclassify expenses associated with payroll
4. Other Expenses (L) Community Residential	\$ 11,236	\$ (545)	\$ 10,691	To reclassify expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 58,917	\$ (15,115)		To correct MAC salaries and benefits
		\$ (17,996)	\$ 25,806	To correct MAC salaries and benefits
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 17,996	\$ 17,996	To correct MAC salaries and benefits
2. Employee Benefits (I) Medicaid Admin	\$ 24,306	\$ (1,043)	\$ 23,263	To match audited MAC benefits
Worksheet 7C				
3. Service Contracts (A) Early Intervention	\$ 484,299	\$ 18,675		To reclassify speech therapy expenses
		\$ 7,165	\$ 510,139	To reclassify speech therapy expenses
3. Service Contracts (C) School-Age	\$ -	\$ 85,769		To reclassify speech therapy expense
		\$ 3,585		To reclassify speech therapy expense
		\$ 968		To reclassify speech therapy expense
		\$ 313,140	\$ 403,462	To reclassify speech therapy expenses
Worksheet 7D				
3. Service Contracts (C) School-Age	\$ -	\$ 10,508	\$ 10,508	To reclassify pshychotherapy expenses
Worksheet 7E				
3. Service Contracts (A) Early Intervention	\$ 214,787	\$ 3,450		To reclassify occupational therapy expenses
		\$ 715	\$ 218,952	To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age	\$ -	\$ 95,185		To reclassify occupational therapy expenses
		\$ 20,294		To reclassify occupational therapy expenses
		\$ 3,704		To reclassify occupational therapy expenses
		\$ 301	\$ 119,484	To reclassify occupational therapy expenses
Worksheet 7F				
3. Service Contracts (A) Early Intervention	\$ 140,679	\$ 1,260		To reclassify physical therapy expenses
		\$ 902	\$ 142,841	To reclassify physical therapy expenses
3. Service Contracts (B) Pre-School	\$ 12,270	\$ 1,142	\$ 13,412	To reclassify physical therapy expenses

Appendix A
Delaware County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments
3. Service Contracts (C) School-Age

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
\$	-	\$ 166		To reclassify physical therapy expenses
		\$ 264		To reclassify physical therapy expenses
		\$ 88		To reclassify physical therapy expenses
		\$ 6,156		To reclassify physical therapy expenses
		\$ 9,752	\$ 16,426	To reclassify physical therapy expenses

Worksheet 8

3. Service Contracts (X) Gen Expense All Prgm.	\$ 572,822	\$ (369,527)	\$ 203,295	to reclassify expenses
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Worksheet 9

1. Salaries (N) Service & Support Admin. Costs	\$ 1,429,853	\$ 251,127	\$ 1,680,980	To reclassify payroll for McCleese, Schaber, Smart, Sonner
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 564,578	\$ 99,158	\$ 663,736	To reclassify payroll for McCleese, Schaber, Smart, Sonner
4. Other Expenses (N) Service & Support Admin. Costs	\$ 108,923	\$ 11,110		To reclassify expenses associated with payroll
		\$ (132)	\$ 119,901	To reclassify expenses

Worksheet 10

3. Service Contracts (E) Facility Based Services	\$ 373,651	\$ (37,976)		To reclassify respite expenses
		\$ (335,675)	\$ -	To reclassify adult expenses without stats to NFR
3. Service Contracts (F) Enclave	\$ 88,430	\$ (88,430)	\$ -	To reclassify adult expenses without stats to NFR
3. Service Contracts (G) Community Employment	\$ 58,054	\$ (58,054)	\$ -	To reclassify adult expenses without stats to NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 335,675		To reclassify adult expenses without stats to NFR
		\$ 88,430		To reclassify adult expenses without stats to NFR
		\$ 58,054	\$ 482,159	To reclassify adult expenses without stats to NFR

Reconciliation to County Auditor Worksheet

Expense:

Plus: Leases And Rentals	\$ -	\$ 12,585		To adjust for lease payments for copiers
		\$ 3,086		To adjust for lease payments for copiers
		\$ 5,144		To adjust for lease payments for copiers
		\$ 8,658		To adjust for lease payments for copiers
		\$ 2,470		To adjust for lease payments for copiers
		\$ 2,470		To adjust for lease payments for copiers
		\$ 18,356	\$ 52,769	To adjust for lease payments for copiers
Plus: Purchases Greater Than \$5,000	\$ -	\$ 333,074	\$ 333,074	To record purchases > 5,000
Less: Capital Costs	\$ (476,096)	\$ (76,006)		To match amount originally reported on WS 1
		\$ 23,061		To remove depreciation taken on assets in the year of acquisition
		\$ 6,630		To remove depreciation taken on a fully depreciated asset
		\$ 5,847		To remove depreciation taken on a fully depreciated asset
		\$ 41,890		To remove capital costs for Columbus Pike project
		\$ 105,100		To remove capital costs for Columbus Pike project
		\$ 962		To revise depreciation based on 10% salvage value
		\$ 3,086		To remove depreciation on asset in the year of acquisition
		\$ 2,470		To remove depreciation on asset in the year of acquisition

Appendix A
Delaware County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
		\$ 2,470		To remove depreciation on asset in the year of acquisition
		\$ 200		To adjust for operating cost reported as depreciation
		\$ 23,040		To adjust for operating cost reported as depreciation
		\$ 3,225		To expense purchases > 5,000
		\$ 2,023		To record gain
		\$ 2,248	\$ (329,850)	To correct 2009 overstatement of depreciation
Less: Auditor's Fees	\$ (217,459)	\$ 217,459	\$ -	To adjust for Auditor Fees being recorded by the Co Auditor
Revenue:				
Less: RFW Pledge	\$ (86,627)	\$ 86,627	\$ -	To remove reconciling item
Less: Auditor's Fees	\$ (217,459)	\$ 217,459	\$ -	To remove reconciling item
Less: Other State Allocations (Day Hab from Franklin County client transfers)	\$ (21,500)	\$ 21,500	\$ -	To remove reconciling item
Less: 1 1/2% ODMR/DD "Administration & Oversight Fee"	\$ (113,079)	\$ 113,079	\$ -	To remove reconciling item
Total from 12/31 County Auditor's Report	\$ 16,315,333	\$ 438,665	\$ 16,753,998	To correct County Auditor total
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 2,453	\$ 2,453	To report ancillary costs

Appendix B

**Delaware County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 428,274	\$ 3,942	\$ 432,216	To reclassify rent expense
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 76,663	\$ 12,541	\$ 89,204	To reclassify Schedule A expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 21,552	\$ 7,368	\$ 28,920	To reclassify Schedule A expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	80	104	184	To correct square footage
1. Building Services (C) Child	55	34	89	To correct square footage
4. Nursing Services (B) Adult	740	(740)	-	To correct square footage
11. Early Intervention Children (C) Child	4,038	2,286	6,324	To correct square footage
14. Facility Based Services (B) Adult	10,620	(10,620)	-	To correct square footage
17. Medicaid Administration (A) MAC	92	54	146	To correct square footage
20. Family Support Services (D) General	45	21	66	To correct square footage
21. Service And Support Admin (D) General	4,029	2,646	6,675	To correct square footage
22. Program Supervision (B) Adult	110	(110)	-	To correct square footage
22. Program Supervision (C) Child	419	(419)	-	To correct square footage
23. Administration (D) General	2,091	1,105	3,196	To correct square footage
25. Non-Reimbursable (D) General	394	750		To correct square footage
25. Non-Reimbursable (D) General		740		To correct square footage
25. Non-Reimbursable (D) General		10,620	12,504	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	73	(73)	-	To remove statistics without supporting documentation
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	14	(14)	-	To remove statistics without supporting documentation
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	56	(56)	-	To remove statistics without supporting documentation
2. Days Of Attendance (A) Facility Based Services	5,953	(5,953)	-	To remove statistics without supporting documentation
2. Days Of Attendance (B) Supported Emp. - Enclave	2,415	(2,415)	-	To remove statistics without supporting documentation
3. Typical Hours Of Service (A) Facility Based Services	6	(6)	-	To remove statistics without supporting documentation
3. Typical Hours Of Service (B) Supported Emp. -Enclave	5	(5)	-	To remove statistics without supporting documentation
4. 15 Minute Units (C) Supported Emp. - Community Employment	4,735	(4,735)	-	To remove statistics without supporting documentation
Schedule B-3				
3. School-Age (C) One Way Trips- Second Quarter	105	(105)	-	To remove field trips reported
3. School-Age (E) One Way Trips- Third Quarter	959	(959)	-	To remove field trips reported
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	299	347	646	To report one way trip
Schedule B-4				
1. TCM Units (C) 3rd Quarter	27,018	(26,236)	782	To correct reported units
1. TCM Units (D) 4th Quarter	25,948	(25,948)	-	To correct reported units
2. Other SSA Allowable Units (D) 4th Quarter	11,456	8	11,464	To reclassify units
3. Home Choice Units (C) 3rd Quarter	-	47	47	To report Home Choice units
3. Home Choice Units (D) 4th Quarter	-	35	35	To report Home Choice units
5. SSA Unallowable Units (C) 3rd Quarter	5,058	(82)	4,976	To adjust for Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	4,114	(3,244)		To correct reported units
5. SSA Unallowable Units (D) 4th Quarter		(8)	862	To reclassify units

Appendix B

**Delaware County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 17,115	\$ (144)	\$ 16,971	To revise depreciation based on 10% salvage value
3. Buildings/Improve (E) Facility Based Services	\$ 101,468	\$ (101,468)	\$ -	To reclassify depreciation due to no adult program
3. Buildings/Improve (N) Service & Support Admin	\$ 10,612	\$ (10,612)	\$ -	To reclassify a non-Federal reimbursable building
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ -	\$ 101,468		To reclassify depreciation due to no adult program
3. Buildings/Improve (O) Non-Federal Reimbursable		\$ 10,612		To reclassify a non-Federal reimbursable building
3. Buildings/Improve (O) Non-Federal Reimbursable		\$ 21,479	\$ 133,559	To reclassify a non-Federal reimbursable building
3. Buildings/Improve (V) Admin	\$ 232,239	\$ (6,630)		To remove fully depreciated item
3. Buildings/Improve (V) Admin		\$ (5,847)		To remove fully depreciated items
3. Buildings/Improve (V) Admin		\$ (41,890)		To remove depreciation for Columbus Pike project
3. Buildings/Improve (V) Admin		\$ (105,100)		To remove depreciation for Columbus Pike project
3. Buildings/Improve (V) Admin		\$ (3,842)		To remove depreciation for Columbus Pike project
3. Buildings/Improve (V) Admin		\$ (4,187)		To revise depreciation based on 10% salvage value
3. Buildings/Improve (V) Admin		\$ (21,479)	\$ 43,264	To reclassify a non-Federal reimbursable building
5. Movable Equipment (E) Facility Based Services	\$ 502	\$ (502)	\$ -	To reclassify depreciation due to no adult program
5. Movable Equipment (N) Service & Support Admin	\$ 1,040	\$ (104)	\$ 936	To revise depreciation based on 10% salvage value
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 502	\$ 502	To reclassify depreciation due to no adult program
5. Movable Equipment (U) Transportation	\$ 80,962	\$ (6,275)		To remove depreciation for asset depreciated in year of acquisition
5. Movable Equipment (U) Transportation		\$ (6,499)	\$ 68,188	To revise depreciation based on 10% salvage value
5. Movable Equipment (V) Admin	\$ 35,054	\$ 11,598	\$ 46,652	To revise depreciation based on 10% salvage value
6. Capital Leases (A) Early Intervention	\$ 10,781	\$ (10,781)		To remove cash lease payments
6. Capital Leases (A) Early Intervention		\$ 6,480		To capitalize copiers
6. Capital Leases (A) Early Intervention		\$ 799	\$ 7,279	To correct capitalized copiers
6. Capital Leases (N) Servc & Support Admin	\$ 10,781	\$ (10,781)		To remove cash lease payments
6. Capital Leases (N) Servc & Support Admin		\$ 6,480		To capitalize copiers
6. Capital Leases (N) Servc & Support Admin		\$ 799	\$ 7,279	To correct capitalized copiers
6. Capital Leases (U) Transportation	\$ 3,300	\$ (3,300)		To remove cash lease payments
6. Capital Leases (U) Transportation		\$ 2,776		To capitalize copiers
6. Capital Leases (U) Transportation		\$ 341	\$ 3,117	To correct capitalized copiers
6. Capital Leases (V) Admin	\$ 17,372	\$ (7,920)		To remove operating lease payments
6. Capital Leases (V) Admin		\$ (7,481)		To remove cash lease payments
6. Capital Leases (V) Admin		\$ 6,480		To capitalize copiers
6. Capital Leases (V) Admin		\$ 799	\$ 9,250	To correct capitalized copiers
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 558,568	\$ (6,718)	\$ 551,850	To reclassify MAC salaries and benefits
2. Employee Benefits (X) Gen Expense All Prgm	\$ 323,129	\$ (11,064)	\$ 312,065	To reclassify expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 48,914	\$ 1,347	\$ 50,261	To record excess copier costs
4. Other Expenses (O) Non-Federal Reimbursat	\$ -	\$ 21,858	\$ 21,858	To reclassify real estate taxes on Stover building
4. Other Expenses (X) Gen Expense All Prgm.	\$ 200,028	\$ 11,064		To reclassify expenses
		\$ 7,920		To reclassify an operating lease
		\$ (1,405)		To reclassify expenses
		\$ (21,858)	\$ 195,749	To reclassify real estate taxes on Stover building
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 441,508	\$ 1,405	\$ 442,913	To reclassify expenses

Appendix B

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 72,596	\$ (777)	\$ 71,819	To reclassify expenses
1. Salaries (B) Pre-School	\$ 55,501	\$ (55,501)	\$ -	To reclassify payroll for Dinovo
1. Salaries (N) Service & Support Admin	\$ 85,298	\$ (85,298)	\$ -	To reclassify payroll McCleese, Schaber and Smart
2. Employee Benefits (B) Pre-School	\$ 9,707	\$ (9,707)	\$ -	To reclassify payroll for Dinovo
2. Employee Benefits (D) Unasgn Children Program	\$ 10,483	\$ (10,483)	\$ -	To reclassify contracted benefits
3. Service Contracts (D) Unasgn Children Program	\$ 30,000	\$ 10,483		To reclassify contracted benefits
3. Service Contracts (D) Unasgn Children Program		\$ 240	\$ 40,723	To correct contract amounts
3. Service Contracts (N) Service & Support Admin	\$ 134	\$ (134)	\$ -	To reclassify expenses associated with payroll
4. Other Expenses (A) Early Intervention	\$ -	\$ 777	\$ 777	To reclassify expenses
Worksheet 3				
4. Other Expenses (H) Unasgn Adult Program	\$ 3,949	\$ (3,949)	\$ -	To reclassify expenses
4. Other Expenses (O) Non-Federal Reimbursat	\$ -	\$ 3,949	\$ 3,949	To reclassify expenses
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 1,029,634	\$ (1,375)	\$ 1,028,259	To reclassify MAC salaries and benefits
1. Salaries (B) Pre-School	\$ 140,335	\$ 55,501	\$ 195,836	To reclassify payroll for Dinovo
1. Salaries (L) Community Residential	\$ 13,477	\$ (1,700)		To reclassify MAC salaries and benefits
		\$ (829)	\$ 10,948	To reclassify expenses
1. Salaries (O) Non-Federal Reimbursable	\$ 18,087	\$ (9,542)		To reclassify MAC salaries and benefits
		\$ (2,555)	\$ 5,990	To reclassify expenses
2. Employee Benefits (A) Early Intervention	\$ 326,233	\$ (42,076)	\$ 284,157	To reclassify expenses
2. Employee Benefits (B) Pre-School	\$ 66,836	\$ (577)		To reclassify expenses
		\$ (1,426)		To reclassify expenses
		\$ 9,707	\$ 74,540	To reclassify payroll for Dinovo
2. Employee Benefits (L) Community Residential	\$ 692	\$ (240)	\$ 452	To reclassify expenses
2. Employee Benefits (M) Family Support Services	\$ 12,046	\$ (139)	\$ 11,907	To reclassify expenses
3. Service Contracts (A) Early Intervention	\$ 266,994	\$ 1,347		To record excess copier costs
		\$ (1,441)		To reclassify occupational therapy expenses
		\$ (701)		To reclassify physical therapy expenses
		\$ (5,258)	\$ 260,941	To reclassify speech therapy expenses
3. Service Contracts (L) Community Residential	\$ 1,243,817	\$ (3,942)		To reclassify rent expense
		\$ 398,824		To reclassify expenses
		\$ (12,541)		To reclassify Schedule A expenses
		\$ (7,368)	\$ 1,618,790	To reclassify Schedule A expenses
3. Service Contracts (M) Family Support Services	\$ 2,339,468	\$ (92,217)		To reclassify occupational therapy expenses
		\$ (9,117)		To reclassify psychology expenses
		\$ (9,745)		To reclassify physical therapy expenses
		\$ (409,619)		To reclassify speech therapy expenses
		\$ (394)		To reclassify occupational therapy expenses
		\$ (249)		To reclassify occupational therapy expenses
		\$ (581)		To reclassify speech therapy expenses
		\$ (581)		To reclassify occupational therapy expenses
		\$ (291)		To reclassify speech therapy expenses
		\$ (731)		To reclassify occupational therapy expenses
		\$ (934)		To reclassify physical therapy expenses
		\$ (6,710)		To reclassify occupational therapy expenses
		\$ (301)		To reclassify physical therapy expenses
		\$ (2,133)		To reclassify speech therapy expenses
		\$ (80,025)		To reclassify speech therapy expenses
		\$ (92,963)		To reclassify occupational therapy expenses
		\$ (12)		To reclassify speech therapy expenses
		\$ (12)	\$ 1,632,853	To reclassify psychology expenses
4. Other Expenses (A) Early Intervention	\$ 20,022	\$ 42,076	\$ 62,098	To reclassify expenses
4. Other Expenses (B) Pre-School	\$ 1,453	\$ 577		To reclassify expenses
		\$ 1,426	\$ 3,456	To reclassify expenses
4. Other Expenses (L) Community Residential	\$ 13,300	\$ 240		To reclassify expenses
		\$ 829	\$ 14,369	To reclassify expenses

Appendix B

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5 (cont.)				
4. Other Expenses (M) Family Support Services	\$ 40	\$ 139	\$ 179	To reclassify expenses
4. Other Expenses (O) Non-Federal Reimbursat	\$ 1,164	\$ 2,555	\$ 3,719	
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 306,117	\$ 16,714	\$ 322,831	To reclassify MAC salaries and benefits
1. Salaries (O) Non-Federal Reimbursable	\$ 392,424	\$ 35,488	\$ 427,912	To reclassify MAC salaries and benefits
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ 565,661	\$ 5,258	\$ 570,919	To reclassify speech therapy expenses
3. Service Contracts (C) School-Age	\$ -	\$ 409,619		To reclassify speech therapy expenses
3. Service Contracts (C) School-Age		\$ 581		To reclassify speech therapy expenses
3. Service Contracts (C) School-Age		\$ 291		To reclassify speech therapy expenses
3. Service Contracts (C) School-Age		\$ 2,133		To reclassify speech therapy expenses
3. Service Contracts (C) School-Age		\$ 80,025		To reclassify speech therapy expenses
3. Service Contracts (C) School-Age		\$ 12	\$ 492,661	To reclassify speech therapy expenses
Worksheet 7-D				
3. Service Contracts (C) School-Age	\$ -	\$ 9,117		To reclassify psychology expenses
3. Service Contracts (C) School-Age		\$ 12	\$ 9,129	To reclassify psychology expenses
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ 218,200	\$ 1,441	\$ 219,641	To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age	\$ -	\$ 92,217		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 394		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 249		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 581		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 731		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 6,710		To reclassify occupational therapy expenses
3. Service Contracts (C) School-Age		\$ 92,963	\$ 193,845	To reclassify occupational therapy expenses
Worksheet 7-F				
3. Service Contracts (A) Early Intervention	\$ 170,018	\$ 701	\$ 170,719	To reclassify physical therapy expenses
3. Service Contracts (C) School-Age	-	\$ 9,745		To reclassify physical therapy expenses
3. Service Contracts (C) School-Age		\$ 934		To reclassify physical therapy expenses
3. Service Contracts (C) School-Age		\$ 301	\$ 10,980	To reclassify physical therapy expenses
Worksheet 8				
2. Employee Benefits (B) Pre-School	\$ 10,139	\$ (20)	\$ 10,119	To reclassify expenses
2. Employee Benefits (E) Facility Based	\$ 73,841	\$ (60)	\$ 73,781	To reclassify expenses
2. Employee Benefits (X) Gen Expense All	\$ 62,329	\$ (840)	\$ 61,489	To reclassify expenses
3. Service Contracts (X) Gen Expense All	\$ 720,334	\$ 577		To record excess copier costs
3. Service Contracts (X) Gen Expense All		\$ (398,824)	\$ 322,087	To reclassify expenses
4. Other Expenses (B) Pre-School	\$ 10	\$ 20	\$ 30	To reclassify expenses
4. Other Expenses (E) Facility Based Services	\$ 25	\$ 60	\$ 85	To reclassify expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 9,963	\$ 840	\$ 10,803	To reclassify expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 1,584,336	\$ (32,867)		To reclassify MAC salaries and benefits
1. Salaries (N) Service & Support Admin. Costs		\$ 85,298	\$ 1,636,767	To reclassify payroll McCleese, Schaber and Smart
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 498,040	\$ (11,451)		To reclassify expenses
2. Employee Benefits (N) Service & Support Admin. Costs		\$ (61,050)	\$ 425,539	To reclassify expenses
3. Service Contracts (N) Service & Support Admin. Costs	\$ 2,393	\$ 134		To reclassify expenses associated with payroll
3. Service Contracts (N) Service & Support Admin. Costs		\$ 1,347	\$ 3,874	To record excess copier costs
4. Other Expenses (N) Service & Support Admin. Costs	\$ 23,734	\$ 11,451		To reclassify expenses
4. Other Expenses (N) Service & Support Admin. Costs		\$ 61,050	\$ 96,235	To reclassify expenses

Appendix B

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
3. Service Contracts (E) Facility Based	\$ 373,119	\$ (373,119)	\$ -	To reclassify expenses
3. Service Contracts (F) Enclave	\$ 97,880	\$ (97,880)	\$ -	To reclassify expenses
3. Service Contracts (G) Community	\$ 43,721	\$ (43,721)	\$ -	To reclassify expenses
4. Other Expenses (O) Non-Federal	\$ -	\$ 373,119		To reclassify expenses
4. Other Expenses (O) Non-Federal		\$ 97,880		To reclassify expenses
4. Other Expenses (O) Non-Federal		\$ 43,721	\$ 514,720	To reclassify expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Capital Improvement	\$ 361,434	\$ (207,710)	\$ 153,724	To report actual 2011 Columbus Pike amounts
Plus: Leases And Rentals	\$ 4,235	\$ 38,000		To adjust for the error in reporting the actual beg balance
Plus: Leases And Rentals		\$ (7,920)		To reclassify an operating lease
Plus: Leases And Rentals		\$ (4,617)	\$ 29,698	To remove excess copier costs that were direct expensed
Plus: Purchases Greater Than \$5,000	\$ -	\$ 62,751	\$ 62,751	To record purchases > 5,000
Less: Capital Costs	\$ (361,434)	\$ (120,414)		To match amount originally reported on WS 1, Line 5
Less: Capital Costs		\$ (42,235)		To match amount originally reported on WS 1, Line 6
Less: Capital Costs		\$ 6,630		To add back capital costs for fully depreciated item
Less: Capital Costs		\$ 5,847		To remove fully depreciated items
Less: Capital Costs		\$ 41,890		To add back capital costs for Columbus Pike project
Less: Capital Costs		\$ 105,100		To add back capital costs for Columbus Pike project
Less: Capital Costs		\$ 3,842		To add back capital costs for Columbus Pike project
Less: Capital Costs		\$ 6,275		To add back capital costs for assets depreciated in year of acquisition
Less: Capital Costs		\$ (664)		To revise depreciation based on 10% salvage value
Less: Capital Costs		\$ 7,920		To add back cash lease payments
Less: Capital Costs		\$ 7,481		To add back cash lease payments
Less: Capital Costs		\$ 3,300		To add back cash lease payments
Less: Capital Costs		\$ 10,781		To add back cash lease payments
Less: Capital Costs		\$ 10,781		To add back cash lease payments
Less: Capital Costs		\$ (24,954)	\$ (339,854)	To add copier depreciation
Less: Auditor/Treasurer Fees	\$ (225,302)	\$ 225,302	\$ -	To remove Auditor Fees; fees are reported by the County
Medicaid Administration Worksheet				
Lines 6-10 Ancillary Costs	\$ -	\$ 16,142	\$ 16,142	To report ancillary costs



Dave Yost • Auditor of State

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DELAWARE 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
FEBRUARY 25, 2014**