



Dave Yost • Auditor of State

PICKAWAY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Recoverable Finding: 2011 TCM units reimbursed for Uncertified SSA.....	6
Recoverable Finding: 2011 Paid Claims.....	8
Appendix A: Income and Expenditure Report Adjustments – 2010.....	13
Appendix B: Income and Expenditure Report Adjustments – 2011.....	14

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

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 Pickaway 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.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 Cost Reports.

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 and noted significant changes have occurred except for the Administration, Early Intervention, Pre-School, School Age and Non-Federal Reimbursable areas. Therefore, we performed limited procedures below in those areas where the square footage has changed since 2009.

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 three rooms in those areas where the square footage changed and compared the square footage to the County Board's square footage summary.

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 each room on the floor plan for Administration, Early Intervention, Pre-School, School Age and Non-Federal Reimbursable areas to the County Board's summary for each year. We found no variances exceeding 10 percent.

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.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, 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 found the reported typical hours of service changed in 2010 and 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011. We found differences as reported in Appendix B (2011). We found no differences in 2010.

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

We compared the County Board's Adults by Provider Attendance Report 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances exceeding two percent 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.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 to 2010 for Facility Based Services and 2010 to 2011 for Enclave services and as a result we performed procedure 5 below.

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 haphazardly selected 16 individual Facility Based names for 2010, 15 individual Enclave names for 2010 and the one individual Enclave name for 2011 from the County Board's attendance sheets, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports.

We found no differences.

Acuity Testing

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

We compared the number of attendance days on the County Board's attendance acuity reports for Day Habilitation/Adult Day Services/Vocational Habilitation with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

For 2008, we found 32 Adult Day Service attendance days should be removed from acuity level A-1.

We found no variances in 2009 and 2010.

For 2011, we found six Adult Day Service attendance days should be removed from acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 attendance acuity reports to the Acuity Assessment Instrument for each individual for each year.

We found no differences in 2008, 2010 or 2011.

For 2009, we found 225 days of attendance should be reclassified from acuity level A to B. We also found one adult day service individual where the acuity assessment instrument or equivalent document was not provided by the County Board.

We reported the differences from both procedure 1 and 2 on the revised Days of Attendance by Acuity supplemental Cost Report worksheet for 2009 and 2011 and submitted to DODD.

Statistics – Transportation

1. DODD requested us to report variances if the 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 compiled report 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 compiled report 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 for both 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 10,021 contracted transportation trips from 17 invoices in 2010 and 2,389 contracted transportation trips from 6 invoices in 2011 to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

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 compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed report to the amount reported in *Schedule B-3* of the Cost Reports.

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

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, and SSA Unallowable) from the County Board's 2010 Quarterly TCM Units report and 2011 Targeted Case Management By Service, Month, and Age Group report with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's SSA reports for accuracy.

We no found differences.

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 2010 Unity Entry by Date Span reports and from the 2011 Other Allowable Case Notes Listing - Detailed for TCM Billing report 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 2010 and 61 units for 2011 from the 2010 Detailed Units Marked Non-Billable report and the 2011 Unallowable Case Notes Listing for TCM Billing report 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.

However, during our sample testing we noted four units for one non-certified SSA were reported as SSA Unallowable units. We also identified TCM and Other SSA Allowable units on the 2011 Other Allowable Case Notes Listing - Detailed and removed these units from Schedule B-4 since only certified SSA units can be reported.

We noted these variances in Appendix B (2011).

We also identified TCM units that were reimbursed in the Medicaid Billing System (MBS) as noted below.

Recoverable Finding - 2011

Finding \$29.79

We determined the County Board was reimbursed for 3 units of Targeted Case Management (TCM) in which the SSA providing services was not a qualified provider under Ohio Admin. Code § 5101:3-48-01(E) and the County Board was therefore ineligible to receive reimbursement for TCM services.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	3	Services provided by non-certified SSA	\$29.79	\$0	\$29.79

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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 TCM units and 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 the SSA department was short staffed and in transition. We reported no variances in Appendix A (2010) and Appendix B (2011).

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.

The County Board did not maintain case note documentation for 2010. We haphazardly selected a sample of 103 General Time Units from the 2011 Case Note Listing for General Time report 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.

The units found to be in error did exceed 10 percent of our sample for 2011; however, we were able to identify all client specific general time units and classify them as TCM units or Other SSA Allowable units as reported in Appendix B (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 Detail Revenue Transactions report for the (241) Brook Yates, (242) Community Residential, (243) Capital Improvements and (102) Reaching Beyond funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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 these funds.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 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 detailed revenue report and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Title VI-B revenues in the amount of \$33,090 in 2010 and \$22,446 in 2011;
- School Lunch Program revenues in the amount of \$11,430 in 2010 and \$8,141 in 2011;
- Title XX revenues in the amount of \$25,976 in 2010 and \$32,940 in 2011;
- State construction Capital Grant in the amount of \$108,672 in 2010 and \$105,000 in 2011;
- Insurance proceeds from storm damage of \$7,564 in 2010;
- Local tuitions payments of \$212,845 in 2010 and \$137,876 in 2011; and
- School transportation reimbursement of \$857 in 2010 and \$1,416 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 one instance of non-compliance with these documentation requirements for 2011.

Recoverable Finding - 2011

Finding \$39.37

We determined the County Board was over reimbursed for 4 units of Targeted Case Management (TCM) service in which County Board could not provide adequate documentation.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	4	No documentation provided	\$39.37	\$0	\$39.37

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment*, 15 minute units, respectively.

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.

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).

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2009 and 2010.

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 Detail Expense Transactions report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the (241) Brook Yates, (242) Community Residential, (243) Capital Improvements and (102) Reaching Beyond funds 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 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 these funds.

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 and other supporting documentation.

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 State Expenses Detailed reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared 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 was not associated with a COG.

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 State Expenses Detailed 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 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 State Expenses Detailed 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 depreciation schedules.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed report 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 reported differences from these procedures in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

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 no differences.

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 no differences exceeding \$100.

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 found no differences.

5. We haphazardly selected two County Board fixed assets which meet the County Board's capitalization policy and were purchased in either 2010 or 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 no differences.

6. We haphazardly selected five disposed assets from 2010 and 2011 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 and 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal 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) and Appendix B (2011).

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 Brook Yates 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 Detail Expense Transactions reports. Because the variance was greater than two percent for 2010, we scanned the County Board's State Expenses Detail reports to identify misclassified costs. The variance was due to unemployment costs being misclassified as other expenses instead of employee benefits as reported in Appendix A (2010).

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 State Expenses Detail Reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 10 employees and compared the County Board's organizational chart 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 we performed Procedure 4 below.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2010 and 2011 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 State Expenses Detailed Reports for 2010 and 2011 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 found differences as reported in Appendix A (2010) and Appendix B (2011).

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.

This report replaces the report for the period of January 1, 2010 to December 31, 2011 previously dated October 3, 2013. You should rely on this report rather than on our report dated October 3, 2013. Under the same authority noted above, the procedures in the Acuity Testing section were completed for 2009, 2010 and 2011 and the report was revised to include the 2009, 2010, and 2011 results.



Dave Yost
Auditor of State

October 3, 2013, except for the Acuity Testing for 2009, 2010 and 2011 which is as of August 22, 2014

cc: Mike Pelcic, Superintendent, Pickaway County Board of Developmental Disabilities
Robert Hively, Business Manager, Pickaway County Board of Developmental Disabilities
Jessica Mullins, Board President, Pickaway County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
13. 6-21 Age Children (C) Child	8,625	544	9,169	To reclassify School Age square footage
22. Program Supervision (C) Child	544	(544)	0	To reclassify School Age and SSA square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	71	(7)	64	To agree to compiled amounts
2. Days Of Attendance (A) Facility Based Services	6,630	783	7,413	To agree to compiled amounts
Schedule B-3				
2. Pre-School (A) One Way Trips- First Quarter	2	(2)	0	To agree to compiled amounts
2. Pre-School (C) One Way Trips- Second Quarter	2	(2)	0	To agree to compiled amounts
2. Pre-School (E) One Way Trips- Third Quarter	2	(2)	0	To agree to compiled amounts
2. Pre-School (G) One Way Trips- Fourth Quarter	2	(2)	0	To agree to compiled amounts
3. School Age (A) One Way Trips- First Quarter	2	(2)	0	To agree to compiled amounts
3. School Age (C) One Way Trips- Second Quarter	2	(2)	0	To agree to compiled amounts
3. School Age (E) One Way Trips- Third Quarter	2	(2)	0	To agree to compiled amounts
3. School Age (G) One Way Trips- Fourth Quarter	2	(2)	0	To agree to compiled amounts
5. Facility Based Services (G) One Way Trips- Fourth Quarter	66	12,352	12,418	To agree to compiled amounts
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 86,419	\$ (86,419)	\$ -	To agree to compiled amounts
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	18	2,110	2,128	To agree to compiled amounts
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 20,184	\$ (20,184)	\$ -	To agree to compiled amounts
Worksheet 1				
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 88	\$ 88	To reclassify non-federal reimbursable expenses
5. Movable Equipment (U) Transportation	\$ 88	\$ (88)	\$ -	To reclassify non-federal reimbursable expenses
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 12,195	\$ 1,503	\$ 13,698	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 21,453	\$ (1,503)	\$ 19,950	To reclassify non-federal reimbursable expenses
		\$ (400)	\$ 19,550	To reclassify a dietary expense
Worksheet 2A				
1. Salaries (A) Early Intervention	\$ 432	\$ (432)	\$ -	To reclassify admin asst salaries for first line supervisors
1. Salaries (B) Pre-School	\$ 14,895	\$ (14,895)	\$ -	To reclassify admin asst salaries for first line supervisors
1. Salaries (C) School Age	\$ 15,325	\$ (15,325)	\$ -	To reclassify admin asst salaries for first line supervisors
2. Employee Benefits (A) Early Intervention	\$ 64	\$ (64)	\$ -	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (B) Pre-School	\$ 5,695	\$ (5,695)	\$ -	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (C) School Age	\$ 7,089	\$ (7,089)	\$ -	To reclassify admin asst benefits for first line supervisors
4. Other Expenses (B) Pre-School	\$ 102	\$ (102)	\$ -	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 102	\$ (102)	\$ -	To reclassify direct service expenses
Worksheet 3				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 17,719	\$ (2,663)	\$ 15,056	To reclassify nursing expenses
Worksheet 4				
4. Other Expenses (D) Unasn Children Program	\$ 13,085	\$ 400	\$ 13,485	To reclassify a dietary expense
Worksheet 5				
1. Salaries (A) Early Intervention	\$ 219,673	\$ 432	\$ 220,105	To reclassify admin asst salaries for first line supervisors
1. Salaries (B) Pre-School	\$ 99,117	\$ 14,895	\$ 114,012	To reclassify admin asst salaries for first line supervisors
1. Salaries (C) School Age	\$ 185,168	\$ 15,325	\$ 200,493	To reclassify admin asst salaries for first line supervisors
2. Employee Benefits (A) Early Intervention	\$ 75,517	\$ 23,020	\$ 98,537	To reclassify unemployment compensation benefits
		\$ 64	\$ 98,601	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (B) Pre-School	\$ 48,514	\$ 5,695	\$ 54,209	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (C) School Age	\$ 85,219	\$ 7,089	\$ 92,308	To reclassify admin asst benefits for first line supervisors
3. Service Contracts (A) Early Intervention	\$ 58,228	\$ (15,628)	\$ 42,600	To reclassify physical therapy expenses
		\$ (42,600)	\$ -	To reclassify occupational therapy expenses
3. Service Contracts (B) Pre-School	\$ -	\$ 2,654	\$ 2,654	To reclassify field trip expenses
3. Service Contracts (C) School Age	\$ 33,925	\$ 2,654	\$ 36,579	To reclassify field trip expenses
4. Other Expenses (A) Early Intervention	\$ 44,541	\$ (23,020)	\$ 21,521	To reclassify unemployment compensation benefits
		\$ (321)	\$ 20,925	To reclassify occupational therapy expenses
		\$ (275)	\$ 20,925	To reclassify physical therapy expenses
4. Other Expenses (B) Pre-School	\$ 12,422	\$ 102	\$ 12,524	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 19,031	\$ 102	\$ 19,133	To reclassify direct service expenses
Worksheet 7-B				
4. Other Expenses (D) Unasn Children Program	\$ 554	\$ 2,663	\$ 3,217	To reclassify nursing expenses
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ -	\$ 42,600	\$ 42,600	To reclassify occupational therapy expenses
4. Other Expenses (A) Early Intervention	\$ -	\$ 321	\$ 321	To reclassify occupational therapy expenses
Worksheet 7-F				
3. Service Contracts (A) Early Intervention	\$ -	\$ 15,628	\$ 15,628	To reclassify physical therapy expenses
4. Other Expenses (A) Early Intervention	\$ -	\$ 275	\$ 275	To reclassify physical therapy expenses
Worksheet 8				
3. Service Contracts (B) Pre-School	\$ 2,654	\$ (2,654)	\$ -	To reclassify field trip expenses
3. Service Contracts (C) School Age	\$ 2,654	\$ (2,654)	\$ -	To reclassify field trip expenses
3. Service Contracts (E) Facility Based Services	\$ 86,419	\$ 28,018	\$ 114,437	To reclassify transportation expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 185,877	\$ (28,018)	\$ 157,859	To reclassify transportation expenses
Reconciliation to County Auditor Worksheet Expense:				
Total from 12/31 County Auditor's Report	\$ 4,690,838	\$ 1,698	\$ 4,692,536	To agree to County Auditor total

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
13. 6-21 Age Children (C) Child	9,168	544	9,712	To reclassify School Age square footage
22. Program Supervision (C) Child	544	(544)	0	To reclassify School Age and SSA square footage
25. Non-Reimbursable (B) Adult	0	9,758	9,758	To agree to compiled amount
25. Non-Reimbursable (C) Child	9,758	(9,758)	0	To agree to compiled amount
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	0	1	1	To agree to compiled amounts
2. Days Of Attendance (B) Supported Emp. -Enclave	0	49	49	To agree to compiled amounts
3. Typical Hours Of Service (A) Facility Based Services	6.8	(0.5)	6.3	To agree to compiled amounts
3. Typical Hours Of Service (B) Supported Emp. -Enclave	0	5	5	To agree to compiled amounts
Schedule B-3				
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 40	\$ 40	To record transportation expenses
5. Facility Based Services (G) One Way Trips- Fourth Quarter	0	15,243	15,243	To agree to compiled amounts
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	6	6	To agree to compiled amounts
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,484	44		To record units originally classified as general time units
		(3)	3,525	To remove units provided by a non-certified SSA
2. Other SSA Allowable Units (D) 4th Quarter	1,152	8	1,160	To record units originally classified as general time units
5. SSA Unallowable Units (D) 4th Quarter	297	(136)	161	To remove units provided by a non-certified SSA
Worksheet 1				
5. Movable Equipment (E) Facility Based Services	\$ 140	\$ (140)	\$ -	To reclassify non-federal reimbursable expenses
5. Movable Equipment (O) Non-Federal Reimbursable	\$ -	\$ 140	\$ 140	To reclassify non-federal reimbursable expenses
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 4,610	\$ (2,745)	\$ 1,865	To reclassify contingent billing fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 9,702	\$ 561	\$ 10,263	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 29,224	\$ (561)	\$ 28,663	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 126,862	\$ 2,745	\$ 129,607	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (B) Pre-School	\$ 9,323	\$ (9,323)	\$ -	To reclassify admin asst salaries for first line supervisors
1. Salaries (C) School Age	\$ 9,575	\$ (9,575)	\$ -	To reclassify admin asst salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ 11,256	\$ (11,256)	\$ -	To reclassify admin asst salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 75,610	\$ (75,610)	\$ -	To reclassify SSA Director salaries for first line supervisors
2. Employee Benefits (B) Pre-School	\$ 5,249	\$ (5,249)	\$ -	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (C) School Age	\$ 5,288	\$ (5,288)	\$ -	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ 7,859	\$ (7,859)	\$ -	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 23,786	\$ (23,786)	\$ -	To reclassify SSA Director benefits for first line supervisors
4. Other Expenses (B) Pre-School	\$ 120	\$ (120)	\$ -	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 405	\$ (405)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,098	\$ (1,098)	\$ -	To reclassify direct service expenses
Worksheet 5				
1. Salaries (B) Pre-School	\$ 17,590	\$ 9,323	\$ 26,913	To reclassify admin asst salaries for first line supervisors
1. Salaries (C) School Age	\$ 149,262	\$ 9,575	\$ 158,837	To reclassify admin asst salaries for first line supervisors
1. Salaries (D) Unasn Children Program	\$ -	\$ 11,256	\$ 11,256	To reclassify admin asst salaries for first line supervisors
2. Employee Benefits (B) Pre-School	\$ 10,877	\$ 5,249	\$ 16,126	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (C) School Age	\$ 75,679	\$ 5,288	\$ 80,967	To reclassify admin asst benefits for first line supervisors
2. Employee Benefits (D) Unasn Children Program	\$ -	\$ 7,859	\$ 7,859	To reclassify admin asst benefits for first line supervisors
3. Service Contracts (A) Early Intervention	\$ 72,257	\$ (7,435)	\$ 64,822	To reclassify physical therapy expenses
		\$ (53,813)	\$ 11,009	To reclassify occupational therapy expenses
3. Service Contracts (L) Community Residential	\$ 239,906	\$ (13,801)	\$ 226,105	To reclassify family support expenses
3. Service Contracts (M) Family Support Services	\$ -	\$ 13,801	\$ 13,801	To reclassify family support expenses
4. Other Expenses (A) Early Intervention	\$ 23,521	\$ (5,774)	\$ 17,747	To reclassify occupational therapy expenses
		\$ (151)	\$ 17,596	To reclassify physical therapy expenses
4. Other Expenses (B) Pre-School	\$ 8,636	\$ 120	\$ 8,756	To reclassify direct service expenses
4. Other Expenses (C) School Age	\$ 26,108	\$ 405	\$ 26,513	To reclassify direct service expenses
		\$ (40)	\$ 26,473	To reclassify transportation expenses
Worksheet 7-E				
3. Service Contracts (A) Early Intervention	\$ -	\$ 53,813	\$ 53,813	To reclassify occupational therapy expenses
4. Other Expenses (A) Early Intervention	\$ -	\$ 5,774	\$ 5,774	To reclassify occupational therapy expenses
Worksheet 7-F				
3. Service Contracts (A) Early Intervention	\$ -	\$ 7,435	\$ 7,435	To reclassify physical therapy expenses
4. Other Expenses (A) Early Intervention	\$ -	\$ 151	\$ 151	To reclassify physical therapy expenses
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 53,918	\$ 53,918	To reclassify transportation expenses
		\$ 84,064	\$ 137,982	To reclassify transportation expenses
3. Service Contracts (F) Enclave	\$ -	\$ 55	\$ 55	To reclassify transportation expenses
4. Other Expenses (C) School Age	\$ -	\$ 40	\$ 40	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 352,650	\$ 75,610	\$ 428,260	To reclassify SSA Director salaries for first line supervisors
		\$ (3,408)	\$ 424,852	To reclassify salary for non-certified SSA
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 3,408	\$ 3,408	To reclassify salary for non-certified SSA
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 124,933	\$ 23,786	\$ 148,719	To reclassify SSA Director benefits for first line supervisors
		\$ (534)	\$ 148,185	To reclassify benefits for non-certified SSA
2. Benefits (O) Non-Federal Reimbursable	\$ -	\$ 534	\$ 534	To reclassify benefits for non-certified SSA
4. Other Expenses (N) Service & Support Admin. Costs	\$ 33,896	\$ 1,098	\$ 34,994	To reclassify direct service expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 510,056	\$ (53,918)	\$ 456,138	To reclassify transportation expenses
		\$ (84,064)	\$ 372,074	To reclassify transportation expenses
		\$ (1,366)	\$ 370,708	To reclassify transportation and enclave expenses
3. Service Contracts (F) Enclave	\$ -	\$ 1,311	\$ 1,311	Enclave expenses misclassified



Dave Yost • Auditor of State

PICKAWAY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PICKAWAY 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 4, 2014**