



Dave Yost • Auditor of State

UNION 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) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Union 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 the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 as the 2010 and 2011 Cost Reports 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 leased space and unreported occupational therapy and physical therapy square footage and reported variances in Appendix A (2010) and Appendix B (2011).

We also compared 2010 and 2011 square footage totals to final 2009 square footage totals, discussed square footage changes with the County Board and 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*.

We measured three rooms in the school building, but did not compare the square footage to the summary because the County Board stated they re-measured rooms in 2011 and recorded the revised square footage on the new floor plans. The County Board did not develop updated summaries to reflect adjustments from prior audit or the re-measured rooms. Therefore, we compared the measured square footage to the County Board's revised 2011 school building floor plan.

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*.

We did not perform this procedure since the County Board stated they re-measured rooms in 2011 and the summaries provided were not accurate. Instead we prepared a square footage summary of the school and administration buildings based on the 2011 floor plans provided by the County Board (see procedure 4 for results of comparison of AOS summary to Cost Reports). AOS verified the use of each room in the two buildings through our tour of the buildings and inquiries with County Board staff.

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*.

We compared the AOS prepared square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage*.

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 that square footage should be allocated for the MAC Coordinator and Assistant Coordinator.

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

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 the number of individuals served for *Worksheet 7B, Nursing Services* in 2010 and 2011 needed to have statistics reported in Column (B) Pre-School as there were costs reported in Column (X) General Expense-All programs costs were not being assigned to the Pre-School program.

We determined that the number of individuals served for *Worksheet 7-D, Psychological Services* in 2011 needed to be obtained as costs reported in Column (D) Unassigned Children which were not being assigned to Column (A) Early Intervention and Column (B) Pre-School.

We also determined that the number of individuals served for *Worksheet 7-E, Occupational Therapy* and *Worksheet 7-F, Physical Therapy* in 2011 needed to be obtained as costs reported in Column (X) General Expense-All programs costs were not being assigned to Column (E) Facility Based Services.

For 2010, we determined that the number of individuals served for *Worksheet 7B, Nursing Services*, *Worksheet 7-D, Psychological Services* and *Worksheet 7E, Occupational Therapy* needed to have statistics revised for Column (E) Facility Based Services to properly allocate costs to this program.

These omitted statistics are reported in Appendix A (2010) and Appendix B (2011).

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.

We found no differences.

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 2010 Attendance by Acuity report and 2011 Day Services Attendance Summary by Consumer, Location Acuity and Month report for the days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and the 2010 Units Provided Detail report and 2011 Services Provided Detail report for Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We 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, for 2010 and 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 did not change by more than 10 percent from the prior year's *Schedule B-1*.

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

We did not perform this procedure because the variance in procedure 4 above was less than 10 percent.

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 haphazardly selected 15 units for 2010 and 16 units from 2011 from the County Board's 2010 Units Provided Detail report and 2011 Services Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guide.

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 County Board's individuals Attendance by Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008.

We found 102 Adult Day Services attendance days should be reclassified from acuity level A-1 to A.

We did not perform this procedure for 2009, 2010, or 2011 because the County Board did not provide the Days of Attendance by Acuity supplemental Cost Report worksheet for these years.

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

For 2008, we found 200 Adult Day Service attendance days should be reclassified from acuity level B to C.

For 2009, we found 130 Adult Day Service attendance days should be reclassified from acuity level A-1 to B and 93 Adult Day Service attendance days should be reclassified from acuity level A to B.

Furthermore, we found one individual for 2008 and one for 2009 where the acuity assessment instrument or equivalent document provided as supporting documentation was performed on a date after the year of acuity that was tested.

For 2010, we found 26 Adult Day Service attendance days should be reclassified from acuity level A-1 to A and 82 Adult Day Service attendance days should be reclassified from acuity level B to C.

For 2011, we found no acuity variances.

We developed Days of Attendance by Acuity supplemental Cost Report worksheets for 2009, 2010 and 2011 using the County Boards Attendance By Acuity reports. We reported these differences on the worksheets for 2009 and 2010 and submitted all worksheets to DODD.

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 Services*.

We compared the number of one-way trips from the 2010 Transportation by Age Group report and 2011 Units Delivered Transportation by Service, Month, and Age Group report with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services*. We also footed the County Board's transportation reports for accuracy.

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

The County Board stated it was not able to provide supporting documentation or statistics for pre-school trips; therefore, without supporting documentation to show the benefit to the County Board's program, the corresponding costs reported on *Worksheet 8, Transportation Services* in 2010 and 2011 could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a).

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

Recommendation:

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guides in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the County DD Board programs must be maintained for each person transported and must be maintained by each County DD Board" and the Audit and Records Retention Requirements section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

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 the number of trips for five adult individuals for November 2010 and five for May 2011 from the County Board's daily reporting documentation 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 Services*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses Without Payroll or Benefits Detailed Reports to the amount reported in *Schedule B-3*.

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 and 2011. We found the County Board did not record per mile transportation costs for the Community Employment program in 2010 and 2011 on *Schedule B-3, Quarterly Summary of Transportation Services* and we noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services*. We also found transportation and employment expenses reimbursed through the Ohio Rehabilitation Services Commission that should be offset on *Schedule a1, Adult Program*.

We reported these variances 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 TCM Units and Detailed Units Marked Non-Billable reports and 2011 Casenotes Listing for TCM Billing Subtotaled by Consumer 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 quarterly SSA reports for accuracy.

We found differences as reported in Appendix A (2010). We found no differences exceeding two percent in 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 62 Other SSA Allowable units for 2010 and 63 units for 2011 from the 2010 Unit Entry by Date Span and 2011 Casenotes for TCM Billing Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors.

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 63 Unallowable SSA service units for both 2010 and 2011 from the 2010 Detailed Units Marked Non-Billable and 2011 Casenotes for TCM Billing Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2010. The units found to be in error in 2011 exceeded 10 percent as reported in Appendix B (2011).

During our testing we also noted that units provided by a non-certified employee were included in the County Board's 2011 Unallowable units. Since only units provided by certified SSA staff are reported on *Schedule B-4*, we identified all units provided by non-certified staff on the County Board's 2010 Unit Entry by Date Span and 2011 Casenotes for TCM Billing Subtotalled by Consumer reports and removed these units from *Schedule B-4* as reported 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 2011 Other SSA Allowable 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 changes were due to fluctuation in Medicaid eligibility and the movement of individuals into a nursing facility.

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 percent 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 did not select a general time unit sample for 2010 since these units were not greater than 10 percent of total SSA units.

We haphazardly selected a sample of 63 general time units from the 2011 Casenotes Listing and TCM Billing - Sub-total by Consumer 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.

We found no errors in 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 County Auditor's Revenue Account Report and 12/31/2011 Fund Report for Preschool Grant (325) and Board of Developmental Disabilities (352) 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's yearly receipt totals reported for these funds.

3. DODD asked us to compare 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's yearly receipt totals in procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network Council of Governments (COG) prepared County Board Summary Workbooks.

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

5. We reviewed the County Board's 2010 and 2011 State Account Code Detailed Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$10,000 in 2010 and \$258,329 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$20,535 in 2010 and \$18,894 in 2011; and
- Title XX revenues in the amount of \$27,862 in 2010 and \$38,160 in 2011.

We also noted Ohio Rehabilitation Services Commission revenue in the amount of \$143,990 in 2010 and \$294,934 in 2011; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2010) and Appendix B (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;
- 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 2011. We found instances of non-compliance in 2010 as described below.

Recoverable Finding - 2010

Finding \$307.42

We determined the County Board was over reimbursed for 18 units of Supported Employment - Community - 15 minute unit – Individual Options (IO) waiver (ACO) service; 1 unit of Non-Medical Transportation - One-way trip - Eligible vehicle - Level One waiver (FTB) service, and 15 units of Non-Medical Transportation - One-way trip - Eligible vehicle - IO waiver (ATB) service.

Service Code	Units	Review Results	Finding
ACO	18	Lack of Supporting Documentation	\$79.74
ATB	15	Units Billed in Excess of Actual Service Delivery Time	\$215.25
FTB	1	Lack of Supporting Documentation	\$12.43
Total			\$307.42

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 and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment, 15 minute units*, respectively.

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

We found no differences as the County Board only reported COG expenses on Schedule A which matched the COG prepared County Board Summary Workbook (see Revenue Cost Reporting and Reconciliation to the County Auditor, procedure 4) and no additional County Board Schedule A costs. We also noted the County Board was not reimbursed for these services in 2010 and 2011.

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).

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 Fund Report for the Preschool Grant (325) and Board of Developmental Disabilities (352) funds.

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's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's 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 2010 State Expenses Without Payroll or Benefits Detailed Report and 2011 State Expenses Detailed Report.

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

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 Workbooks.

We found no differences in 2010. We found differences as reported in Appendix B (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 2010 State Expenses Without Payroll or Benefits Detailed Report and 2011 State Expenses Detailed Report for service contracts and other expenses in the following columns and worksheets: Column X-General Expense all Programs on worksheets 2 through 8; Column N-Service and Support Administration 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 2010 State Expenses Without Payroll or Benefits Detailed Report and 2011 State Expenses Detailed Report 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 Listings.

We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011).

8. We haphazardly selected 20 disbursements from the 2010 State Expenses Without Payroll or Benefits Detailed Report and 2011 State Expenses Detailed Report that were classified as service contract and other expenses on worksheets 2 through 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) for misclassified costs. We found no differences exceeding two percent in 2011.

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 Schedules.

We found no differences.

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

5. We haphazardly selected three fixed assets which meet the County Board's capitalization policy and 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 differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to select the lesser of five percent or 20 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. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2010 (and 2011, if applicable) 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.

The County Board stated no capital assets were disposed of in 2010 or 2011; however, during testing in procedure 5 above we noted one fixed asset that was traded in to purchase a fixed asset and we calculated the gain on disposal 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 Board of Developmental Disabilities (352) fund.

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's Appropriation History reports.

The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed 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 State Expenses Detailed Reports and Payroll and Benefits by Date Span Summary By Post Date reports.

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

3. We selected 24 employees and compared the County Board's table of organization and job descriptions 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 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 detailed payroll 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 2010 and 2011 State Expense Detailed Reports and Payroll and Benefits by Date Span Summary By Post Date reports 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).

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 RMTS reports to the County Board's State Expenses Detailed Reports and Payroll and Benefits by Date Span Summary By Post Date reports.

We found no variance exceeding one percent.

2. We compared the original or adjusted Individual MAC Costs by Code and MAC RMTS Summary Reports to Worksheet 6, columns (I) and (O) for both years.

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

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

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

4. We selected 10 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and one incomplete moment and 11 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 moments for Activity Code 2-Targeted Case Management, one observed moment for Activity Code 7 - Referral, Coordination and Monitoring of Medicaid Services, four observed moments for Activity Code 17- Investigating Unusual and Major Unusual Incidents, and one observed moment for Activity Code 18 -General Administration that lacked supporting documentation in 2010. We found one Incomplete Moment that should have been classified as Activity Code 17- Investigating Unusual and Major Unusual Incidents. The County Board indicated they incorrectly entered the one RMTS moment as incomplete.

We found no differences in 2011.

We have 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.

Recommendation:

The RMTS program is subject to federal monitoring and is under the oversight of the Ohio Department of Medicaid. A failure to follow established rules may result in unsubstantiated activities and monetary findings against the County Board.

We recommend the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

We 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.



Dave Yost
Auditor of State

April 30, 2014

cc: Kara Brown, Interim Superintendent, Union County Board of Developmental Disabilities
Cheryl Gugel, Business Manager, Union County Board of Developmental Disabilities
Kelly Morris, Board President, Union County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	620	(330)	290	To correct square footage
2. Dietary Services (C) Child	1,520	(770)	750	To correct square footage
4. Nursing Services (B) Adult	900	(900)	-	To remove square footage because it is leased space
4. Nursing Services (C) Child	150	(24)	126	To correct square footage
6. Psychology (C) Child	140	(40)	100	To correct square footage
7. Occupational Therapy (B) Adult	264	(264)	-	To remove square footage because it is leased space
7. Occupational Therapy (C) Child	389	93	482	To correct square footage
8. Physical Therapy (B) Adult	264	(264)	-	To remove square footage because it is leased space
8. Physical Therapy (C) Child	389	93	482	To correct square footage
11. Early Intervention (C) Child	2,760	(2,472)	288	To correct square footage
12. Pre-School (C) Child	4,482	4,671	9,153	To correct square footage
14. Facility Based Services (B) Adult	12,860	(12,860)	-	To remove square footage because it is leased space
16. Supported Emp. -Comm Emp. (B) Adult	2,784	(2,784)	-	To remove square footage because it is leased space
17. Medicaid Administration (A) MAC	720	(708)	12	To correct MAC square footage
21. Service And Support Admin (D) General	3,570	(3,426)	144	To remove square footage because it is leased space and report Support Service Manager space
22. Program Supervision (B) Adult	1,192	(1,192)	-	To remove square footage because it is leased space
22. Program Supervision (C) Child	958	(370)	588	To correct square footage
23. Administration (D) General	1,365	445	1,810	To correct square footage
25. Non-Reimbursable (D) General	-	443	443	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	131	(43)	88	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	28	28	To report individuals served
Schedule B-3				
3. School Age (C) One Way Trips- Second Quarter	3	(3)	-	To reclassify facility based trips
3. School Age (G) One Way Trips- Fourth Quarter	1	(1)	-	To reclassify facility based trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,169	2,836		To reclassify facility based trips
		4	7,009	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	576	(576)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	810	(810)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	712	(712)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	738	(738)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 392,141	\$ 392,141	To report community employment transportation expenses on Sch B-3
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	367	41 (177)	231	To match compiled units To remove units of Early Intervention Specialist
Schedule C				
II. Department of DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 27,348	\$ 27,348	To revise COG revenue based on Final Summary Workbook
(B) County Board Subsidy 501- COG Revenue	\$ 27,348	\$ (27,348)	\$ -	To revise COG revenue based on Final Summary Workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 4,324	\$ 4,324	To revise COG revenue based on Final Summary Workbook
(F) Broadview (Cuyahoga/Lorain) COG Revenue	\$ 4,324	\$ (4,324)	\$ -	To revise COG revenue based on Final Summary Workbook

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Union County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
3. Buildings/Improve (E) Facility Based Services	\$ 12,357	\$ 340	\$ 12,697	To adjust depreciation ledger asset with no current year depreciation calculation.
3. Buildings/Improve (U) Transportation	\$ -	\$ 8,908	\$ 8,908	To adjust to agree to depreciation ledger.
4. Fixtures (X) Gen Expense All Prgm.	\$ 48	\$ 1,574		To adjust depreciation ledger asset with no current year depreciation calculation.
		\$ 1,448	\$ 3,070	To adjust for 2007 asset not reported on 2010 depreciation ledger.
5. Movable Equipment (D) Unasgn Children Programs	\$ 83	\$ 195		To adjust for 2009 assets not reported on 2010 depreciation ledger.
		\$ (278)	\$ -	To adjust for gain on 2010 disposal.
5. Movable Equipment (E) Facility Based Services	\$ -	\$ 213	\$ 213	To adjust for 2009 assets not reported on 2010 depreciation ledger.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 316,294	\$ (7,945)		To reclassify investigative agent salaries to Wkst 5
		\$ (27,496)		To subtract out first half MAC claimable Nichols and reclassify to Wkst 6
		\$ (35,108)		To subtract out first half MAC claimable Walters and reclassify to Wkst 6
		\$ 59,255		To adjust incorrect calculation of investigative salaries
		\$ 53,979	\$ 358,980	To reclassify Rice salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 184,513	\$ (3,826)		To adjust additional investigative agent payroll that isn't MAC for Rucker
		\$ (8,542)		To adjust additional investigative agent payroll that isn't MAC for Gerard
		\$ 12,744	\$ 184,889	To reclassify Rice benefits
3. Service Contracts (X) Gen Expense All Prgm	\$ 232,360	\$ (1,819)	\$ 230,541	To reclassify non-federal reimbursable amounts
4. Other Expenses (X) Gen Expense All Prgm.	\$ 90,547	\$ (6,073)		To reclassify fees paid to COG
		\$ (8,999)	\$ 75,475	To reclassify non-federal reimbursable amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 87,715	\$ 170,137		To adjust for tax settlement fees.
		\$ 10,817	\$ 268,669	To reclassify non-federal reimbursable amounts
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 364,334	\$ (47,312)		To reclassify Production Foreman salary - not above first line supervision
		\$ (38,858)		To reclassify Program Specialist salary - not above first line supervision
		\$ (53,462)		To reclassify Production Foreman salary - not above first line supervision
		\$ (41,167)		To reclassify Program Specialist salary - not above first line supervision
		\$ (62,921)	\$ 120,613	To reclassify Marketing/Development Manager salary -not above first line supervision
1. Salaries (N) Service & Support Admin	\$ 102,163	\$ (67,631)		To reclassify SSA Director payroll
		\$ (33,466)	\$ 1,066	To reclassify Secretary salary-supports direct service
2. Employee Benefits (E) Facility Based Services	\$ 141,893	\$ (18,749)		To reclassify Production Foreman benefits -not above first line supervision
		\$ (23,203)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (22,709)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (13,855)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (19,584)	\$ 43,793	To reclassify Marketing/Development Manager benefits -not above first line supervision

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Union County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
2. Employee Benefits (N) Service & Support Admin	\$ 35,852	\$ (21,252) \$ (12,970)	\$ 1,630	To reclassify SSA Director benefits To reclassify Secretary benefits-supports direct service
3. Service Contracts (E) Facility Based Services	\$ 8,647	\$ 2,739	\$ 11,386	To record prepaid lease expense
3. Service Contracts (N) Service & Support Admin	\$ 19,178	\$ (17,550)		To reclassify non profit housing expenses
		\$ (620)		To reclassify nursing expenses.
		\$ 1,222	\$ 2,230	To record prepaid lease expense
4. Other Expenses (D) Unasgn Children Program	\$ 7,713	\$ (96) \$ (335)	\$ 7,282	To adjust to agree to expenditure ledger. To reclassify non-federal reimbursable amounts
4. Other Expenses (E) Facility Based Services	\$ 3,974	\$ (57)		To reclassify non-federal reimbursable amounts
		\$ (10)	\$ 3,907	To adjust to agree to expenditure ledger.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 392	\$ 392	To reclassify non-federal reimbursable amounts
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 96,373	\$ (50,533)	\$ 45,840	To reclassify nursing salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 59,255	\$ (59,255)	\$ -	To adjust incorrect Board calculation of investigative agent salaries
		\$ 7,945	\$ 7,945	To adjust correct investigative agent salaries that are not MAC
2. Employee Benefits (D) Unasgn Children Program	\$ 22,447	\$ (8,821)	\$ 13,626	To reclassify nursing benefits - Gerber
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 10,517	\$ 3,826		To adjust additional investigative agent payroll that isn't MAC for Rucker
		\$ 8,542	\$ 22,885	To adjust additional investigative agent payroll that isn't MAC for Gerard
3. Service Contracts (L) Community Residential	\$ -	\$ 17,550		To reclassify non profit housing expenses
		\$ 50,500	\$ 68,050	To reclassify non profit housing expenses
4. Other Expenses (B) Pre-School	\$ 8,699	\$ (176)	\$ 8,523	To reclassify nursing expense
4. Other Expenses (D) Unasgn Children Program	\$ 8,935	\$ (6,808)	\$ 2,127	To reclassify nursing expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 111,550	\$ 27,496		To adjust first half MAC claimable Nichols
		\$ 35,108	\$ 174,154	To adjust out first half MAC claimable Walters
Worksheet 7B				
1. Salaries (A) Early Intervention			\$ -	
1. Salaries (B) Pre-School	\$ -	\$ 50,533	\$ 50,533	To reclassify nursing salary - Gerber
1. Salaries (E) Facility Based Services	\$ -	\$ 60,195	\$ 60,195	To reclassify nursing salary - Farley
2. Employee Benefits (B) Pre-School	\$ -	\$ 8,821	\$ 8,821	To reclassify nursing benefits - Gerber
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 12,970	\$ 12,970	To reclassify nursing benefits - Farley
3. Service Contracts (B) Pre-School	\$ -	\$ 176		To reclassify nursing expense
		\$ 6,808		To reclassify nursing expense
		\$ (4,376)	\$ 2,608	To reclassify computer equipment as asset.
3. Service Contracts (E) Facility Based Services	\$ 2,947	\$ 13,193		To reclassify nursing expenses
		\$ 466		To reclassify nursing expenses
		\$ 6,921		To record prepaid lease expense
		\$ 620	\$ 24,146	To reclassify nursing expenses.
13. No. of Individuals Served (B) Pre-School	-	88	88	To report statistics for pre-school on nursing worksheet
13. No. of Individuals Served (E) Facility Based Services	131	(43)	88	To report statistics for facility based services on nursing worksheet
Worksheet 7D				
3. Service Contracts (E) Facility Based Services	\$ 7,762	\$ 1,538	\$ 9,300	To reclassify psychological services
13. No. of Individuals Served (E) Facility Based Services	131	(43)	88	To report statistics for facility based services on worksheet 7D

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Union County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7E				
3. Service Contracts (E) Facility Based Services	\$ 17,380	\$ 1,907	\$ 19,287	To record prepaid lease expense
13. No. of Individuals Served (E) Facility Based Services	131	(43)	88	To report statistics for facility based services on worksheet 7E
Worksheet 7F				
3. Service Contracts (E) Facility Based Services	\$ 10,205	\$ 1,907	\$ 12,112	To record prepaid lease expense
Worksheet 8				
3. Service Contracts (B) Pre-School	\$ 241,018	\$ (241,018)	\$ -	To reclassify pre-school transportation expenses
3. Service Contracts (E) Facility Based Services	\$ 805,684	\$ (392,141)	\$ 413,543	To reclassify community employment transportation expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 392,141		To reclassify community employment transportation expenses
		\$ 32,167	\$ 424,308	To reclassify RSC transportation costs
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 241,018	\$ 241,018	To reclassify pre-school transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 464,349	\$ 67,631		To reclassify SSA Director's Brown payroll
		\$ (53,979)		To reclassify Rice salary
		\$ 33,466	\$ 511,467	To reclassify Secretary salary-supports direct service
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 185,261	\$ 21,252		To reclassify SSA Director's Brown benefits
		\$ (12,744)		To reclassify Rice benefits
		\$ 12,970	\$ 206,739	To reclassify Secretary benefits-supports direct service
3. Service Contracts (N) Service & Support Admin	\$ 59,374	\$ (1,538)		To reclassify psychological services
		\$ 24,899	\$ 82,735	To record prepaid lease expense
4. Other Expenses (N) Service & Support Admin	\$ 59,335	\$ (3,000)		To reclassify fees paid to COG
		\$ (2,064)		To reclassify computer equipment as asset.
		\$ (2,452)	\$ 51,819	To reclassify computer equipment as asset.
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 533,962	\$ 47,312		To reclassify Production Foreman salary - not above first line supervision
		\$ 38,858		To reclassify Program Specialist salary - not above first line supervision
		\$ 53,462		To reclassify Program Specialist salary - not above first line supervision
		\$ (60,195)		To reclassify nursing salaries
		\$ 41,167		To reclassify Program Specialist salary - not above first line supervision
		\$ 62,921	\$ 717,488	To reclassify Marketing/Development Manager salary -not above first line supervision
2. Employee Benefits (E) Facility Based Services	\$ 190,361	\$ 18,749		To reclassify Program Specialist benefits - not above first line supervision
		\$ 23,203		To reclassify Program Specialist benefits - not above first line supervision
		\$ 22,709		To reclassify Program Specialist benefits - not above first line supervision
		\$ (12,970)		To reclassify nursing benefits
		\$ 13,855		To reclassify Program Specialist benefits - not above first line supervision
		\$ 19,584		To reclassify Marketing/Development Manager benefits -not above first line supervision
3. Service Contracts (E) Facility Based Services	\$ 37,763	\$ 611	\$ 276,102	To reclassify unemployment expenses.
		\$ (13,193)		To reclassify nursing expenses
		\$ 18,727	\$ 43,297	To record prepaid lease expense
3. Service Contracts (G) Community Employment	\$ 132,280	\$ 35,312	\$ 167,592	To record prepaid lease expense

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Union County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10 (Continued)				
4. Other Expenses (E) Facility Based Services	\$ 16,796	\$ (466)		To reclassify nursing expenses
		\$ (611)	\$ 15,719	To reclassify unemployment expenses.
4. Other Expenses (G) Community Employment	\$ 251,700	\$ (1,245)		To reclassify non-federal reimbursable amounts
		\$ (50,000)		To reclassify Bridges to Transition Match amount
		\$ (32,167)	\$ 168,288	To reclassify transportation reimbursement amounts.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,245	\$ 1,245	To reclassify non-federal reimbursable amounts
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (170,137)	\$ (170,137)	To adjust for county auditor/treasurer fees.
Plus: Purchases Greater Than \$5,000	\$ 62,117	\$ (50,500)		To reclassify non profit housing expenses
		\$ 2,064		To reclassify computer equipment as asset.
		\$ 2,452		To reclassify computer equipment as asset.
		\$ 4,376	\$ 20,509	To reclassify computer equipment as asset.
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 698,031	\$ 6,073		To reclassify fees paid to COG
		\$ 3,000	\$ 707,104	To reclassify fees paid to COG
Plus: Grant Match	\$ -	\$ 50,000	\$ 50,000	To reclassify Bridges to Transition Match amount
Other - Prepaid Lease	\$ -	\$ (93,634)	\$ (93,634)	To reconcile portion of prepaid lease in 2010.
Medicaid Administration Worksheet				
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 8,688	\$ 8,688	To adjust ancillary costs
7. Capital Costs (A) Reimbursement Requested Through Calendar Year				
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year				
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year				
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year				
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 109,236	\$ 109,236	To include offset for RSC and Lifeworks program
19. Transportation (B) Less Revenue	\$ -	\$ 32,167	\$ 32,167	To include offset for RSC and Lifeworks program transportation

Appendix B
Union County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (C) Child	620	(330)	290	To correct square footage
2. Dietary Services (C) Child	-	750	750	To correct square footage
4. Nursing Services (B) Adult	900	(900)	-	To remove square footage because it is leased space
4. Nursing Services (C) Child	150	(24)	126	To correct square footage
6. Psychology (C) Child	-	100	100	To correct square footage
7. Occupational Therapy (B) Adult	264	(264)	-	To remove square footage because it is leased space
7. Occupational Therapy (C) Child	389	93	482	To correct square footage
8. Physical Therapy (C) Child	389	93	482	To correct square footage
11. Early Intervention (C) Child	2,760	(2,472)	288	To correct square footage
12. Pre-School (C) Child	6,002	3,151	9,153	To correct square footage
14. Facility Based Services (B) Adult	12,860	(12,860)	-	To remove square footage because it is leased space
16. Supported Emp. -Comm Emp. (B) Adult	2,784	(2,784)	-	To remove square footage because it is leased space
17. Medicaid Administration (A) MAC	-	12	12	To correct MAC square footage
21. Service And Support Admin (D) General	3,570	(3,426)	144	To remove square footage because it is leased space
22. Program Supervision (B) Adult	1,192	(1,192)	-	To remove square footage because it is leased space
22. Program Supervision (C) Child	958	(370)	588	To correct square footage
23. Administration (D) General	1,365	445	1,810	To correct square footage
25. Non-Reimbursable (D) General	-	443	443	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	29	29	To report individuals served
Schedule B-3				
5. Facility Based Services (C) One Way Trips- Second Quarter	5,367	4	5,371	To reclassify facility based trips
5. Facility Based Services (E) One Way Trips- Third Quarter	5,471	11	5,482	To reclassify facility based trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	5,115	22	5,137	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	4	(4)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	11	(11)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	22	(22)	-	To reclassify facility based trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 504,753	\$ 504,753	To reclassify community employment transportation expenses
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	2,326	5	2,331	To reclassify Other Allowable units
5. SSA Unallowable Units (D) 4th Quarter	554	(5) (299)	250	To reclassify Other Allowable units To remove units of Early Intervention Specialist
Worksheet 1				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 35,664	\$ (4,122)	\$ 31,542	To adjust depreciation reported in year asset acquired.
3. Buildings/Improve (E) Facility Based Services	\$ 12,357	\$ 340	\$ 12,697	To adjust depreciation ledger asset with no current year depreciation calculation.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 16,258	\$ (5,923)	\$ 10,335	To adjust depreciation reported in year asset acquired.
4. Fixtures (X) Gen Expense All Prgm.	\$ 48	\$ 1,574		To adjust depreciation ledger asset with no current year depreciation calculation.
		\$ 1,448	\$ 3,070	To adjust for 2007 asset not reported on 2011 depreciation ledger.

Appendix B (Page 2)
Union County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (D) Unasgn Children Programs	\$ 83	\$ 865		To adjust for 2010 asset not reported on depreciation ledger.
		\$ 195		To adjust for 2009 asset not reported on 2011 depreciation ledger.
		\$ (95)	\$ 1,048	To adjust for gain on 2010 disposal.
5. Movable Equipment (E) Facility Based Services	\$ 361	\$ 213		To adjust for 2009 asset not reported on 2011 depreciation ledger.
		\$ (361)	\$ 213	To adjust depreciation reported in year asset acquired.
5. Movable Equipment (N) Service & Support Admin	\$ 418	\$ (418)		To adjust depreciation reported in year asset acquired
		\$ 813	\$ 813	To adjust for 2009 asset not reported on 2011 depreciation ledger.
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 814	\$ 832	\$ 1,646	To adjust for two 2010 assets not reported on depreciation ledger.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 358,913	\$ 31,476		To add back in portion of MAC subtract out for Support Services Director in order to subtract out of program supervision
		\$ 53,876		To reclassify Intake/Referral Specialist salary to administration
		\$ (720)	\$ 443,545	To reclassify portion of Investigative Agent payroll
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 227,632	\$ 11,898		To reclassify Intake/Referral Specialist benefits to administration
		\$ (19,507)	\$ 220,023	To reclassify portion of Investigative Agent payroll
3. Service Contracts (X) Gen Expense All Prgm.	\$ 363,750	\$ (3,971)		To reclassify fees paid to COG.
		\$ (34,225)	\$ 325,554	To reclassify non profit housing expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 107,277	\$ (15,113)	\$ 92,164	To reclassify non-federal reimburseable amounts.
5. COG Expenses (A) Early Intervention	\$ -	\$ 5	\$ 5	To revise COG revenue based on Final Summary Workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 115,935	\$ 74,407		To adjust for tax settlement fees.
		\$ 15,113	\$ 205,455	To reclassify non-federal reimburseable amounts.
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 318,526	\$ (13,655)		To reclassify Production Foreman salary - not above first line supervision
		\$ (42,162)		To reclassify Program Specialist salary - not above first line supervision
		\$ (54,706)		To reclassify Program Specialist salary - not above first line supervision
		\$ (42,162)		To reclassify Program Specialist salary - not above first line supervision
		\$ (47,702)	\$ 118,139	To reclassify Program Specialist salary - not above first line supervision
1. Salaries (N) Service & Support Admin	\$ -	\$ 37,122		To reclassify Support Services Director payroll to program supervision
		\$ (31,476)	\$ 5,646	To add back in portion of MAC subtract out for Support Services Director in order to subtract out of program supervision
2. Employee Benefits (E) Facility Based Services	\$ 139,170	\$ (23,993)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (24,179)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (15,014)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (13,893)		To reclassify Program Specialist benefits - not above first line supervision
		\$ (13,091)	\$ 49,000	To reclassify Production Foreman benefits - not above first line supervision
2. Employee Benefits (N) Service & Support Admin	\$ -	\$ 12,407	\$ 12,407	To reclassify Support Services Director payroll to program supervision
3. Service Contracts (E) Facility Based Services	\$ -	\$ 2,739	\$ 2,739	To record prepaid lease expense
3. Service Contracts (N) Service & Support Admin	\$ -	\$ 1,222	\$ 1,222	To record prepaid lease expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A (Continued)				
4. Other Expenses (D) Unasgn Children Program	\$ 6,742	\$ (366)	\$ 6,376	To reclassify non-federal reimburseable amounts.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 366	\$ 366	To reclassify non-federal reimburseable amounts.
5. COG Expenses (L) Community Residential	\$ 2,077	\$ (2,077)	\$ -	To revise COG revenue based on Final Summary Workbook
5. COG Expenses (M) Family Support Services	\$ (4)	\$ 4	\$ -	To revise COG revenue based on Final Summary Workbook
5. COG Expenses (N) Service & Support Admin	\$ 190	\$ (190)	\$ -	To revise COG revenue based on Final Summary Workbook
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 20,666	\$ (3,588)	\$ 17,078	To reclassify non profit housing expenses
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 98,732	\$ (51,262)	\$ 47,470	To reclassify nursing salary
1. Salaries (O) Non-Federal Reimbursable	\$ (4,629)	\$ 4,629		To redesignate costs for MAC allocation
		\$ 720	\$ 720	To reclassify Investigative Agent salaries
2. Employee Benefits (D) Unasgn Children Program	\$ 23,388	\$ (8,921)	\$ 14,467	To reclassify nursing benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 7,413	\$ (4,629)		To redesignate costs for MAC allocation
		\$ 19,507	\$ 22,291	To reclassify Investigative Agent benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 125,494	\$ 125,494	To reclassify non profit housing expenses
4. Other Expenses (B) Pre-School	\$ 6,004	\$ (488)	\$ 5,516	To reclassify nursing expense
4. Other Expenses (D) Unasgn Children Program	\$ 3,378	\$ (2,299)	\$ 1,079	To reclassify nursing expenses
Worksheet 7B				
1. Salaries (B) Pre-School	\$ -	\$ 51,262	\$ 51,262	To reclassify nursing salaries
1. Salaries (E) Facility Based Services	\$ -	\$ 59,991	\$ 59,991	To reclassify nursing salary
2. Employee Benefits (B) Pre-School	\$ -	\$ 8,921	\$ 8,921	To reclassify nursing benefits
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 15,145	\$ 15,145	To reclassify nursing benefits
3. Service Contracts (B) Pre-School	\$ -	\$ 488		To reclassify nursing expenses
		\$ 2,299	\$ 2,787	To reclassify nursing expenses
3. Service Contracts (E) Facility Based Services	\$ 21,292	\$ 6,921	\$ 28,213	To record prepaid lease expense
13. No. of Individuals Served (B) Pre-School	-	59	59	To report statistics for pre-school on nursing worksheet
Worksheet 7D				
13. No. of Individuals Served (B) Early Childhood	-	40	40	To report statistics on psychology worksheet
13. No. of Individuals Served (B) Pre-School	-	59	59	To report statistics on psychology worksheet
13. No. of Individual Served (E) Facility Based Services	-	96	96	To report statistics on psychology worksheet
Worksheet 7E				
3. Service Contracts (E) Facility Based Services	\$ 1,590	\$ 1,907	\$ 3,497	To record prepaid lease expense
13. No. of Individual Served (E) Facility Based Services	-	7	7	To report statistics
Worksheet 7F				
3. Service Contracts (E) Facility Based Services	\$ 15,697	\$ 1,907	\$ 17,604	To record prepaid lease expense
13. No. of Individual Served (E) Facility Based Services	-	3	3	To report statistics
Worksheet 8				
3. Service Contracts (B) Pre-School	\$ 239,831	\$ (239,831)	\$ -	To reclassify expenses for pre-school transportation to NFR
3. Service Contracts (E) Facility Based Services	\$ 934,101	\$ (504,753)	\$ 429,348	To reclassify expenses for community employment
3. Service Contracts (G) Community Employment	\$ -	\$ 504,753	\$ 504,753	To reclassify expenses for community employment
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 239,831	\$ 239,831	To reclassify expenses for pre-school transportation to NFR
4. Other Expenses (G) Community Employment	\$ -	\$ 48,836		To reclassify transportation reimbursement amounts.
		\$ 5,386	\$ 54,222	To reclassify transportation reimbursement amounts.

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 741,729	\$ (37,122)		To reclassify Support Services Director to program supervision
		\$ (53,876)	\$ 650,731	To reclassify Intake/Referral Specialist to administration
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 251,094	\$ (12,407)		To reclassify Support Services Director payroll to program supervision
		\$ (11,898)	\$ 226,789	To reclassify Intake/Referral Specialist benefits to administration
3. Service Contracts (N) Service & Support Admin. Costs	\$ 51,462	\$ 24,899	\$ 76,361	To record prepaid lease expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 23,578	\$ 23,578	To revise COG revenue based on Final Summary Workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 559,955	\$ 13,655		To reclassify Program Specialist salary - not above first line supervision
		\$ 42,162		To reclassify Program Specialist salary - not above first line supervision
		\$ 54,706		To reclassify Program Specialist salary - not above first line supervision
		\$ (59,991)		To reclassify nursing salary
		\$ 42,162		To reclassify Program Specialist salary - not above first line supervision
		\$ 47,702	\$ 700,351	To reclassify Program Specialist salary - not above first line supervision
2. Employee Benefits (E) Facility Based Services	\$ 206,960	\$ 23,993		To reclassify Program Specialist benefits - not above first line supervision
		\$ 24,179		To reclassify Program Specialist benefits - not above first line supervision
		\$ (15,145)		To reclassify nursing benefits
		\$ 15,014		To reclassify Program Specialist benefits - not above first line supervision
		\$ 13,893		To reclassify Program Specialist benefits - not above first line supervision
		\$ 13,091	\$ 281,985	To reclassify payroll - W. Barker
2. Employee Benefits (G) Community Employment	\$ 125,258	\$ (461)	\$ 124,797	To match payroll ledger
3. Service Contracts (E) Facility Based Services	\$ 204,063	\$ (20,400)		To reclassify services at the CDC (paid to the state).
		\$ 18,727	\$ 202,390	To record prepaid lease expense
3. Service Contracts (G) Community Employment	\$ 124,377	\$ 35,312		To record prepaid lease expense
		\$ (5,386)	\$ 154,303	To reclassify transportation reimbursement amounts.
4. Other Expenses (E) Facility Based Services	\$ 25,350	\$ (90)	\$ 25,260	To reclassify non-federal reimburseable amounts.
4. Other Expenses (G) Community Employment	\$ 308,376	\$ (48,836)		To reclassify transportation reimbursement amounts.
		\$ (57,500)		To reclassify match payments.
		\$ (15,000)		To reconcile payment Madison County Agreement (paid to the state)
		\$ (289)	\$ 186,751	To reclassify non-federal reimburseable amounts.
4. Other Expenses (O) Non-Federal Reimbursable		\$ 379	\$ 379	To reclassify non-federal reimburseable amounts.
Reconciliation to County Auditor Worksheet Expense:				
			\$ -	
Plus: Real Estate Fees	\$ (54,232)	\$ (74,407)	\$ (128,639)	To adjust for county auditor/treasurer fees.
Plus: Purchases Greater Than \$5,000	\$ 189,301	\$ (87,681)	\$ 101,620	To reclassify non profit housing expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 673,000	\$ 3,971	\$ 676,971	To reclassify fees paid to COG.
Plus: Match Paid to Grantor	\$ -	\$ 57,500	\$ 57,500	To reclassify match payments.
Other	\$ -	\$ 20,400		To reclassify services at the CDC (paid to the state).
		\$ 15,000	\$ 35,400	To reconcile payment Madison County Agreement (paid to the state)
Other - Prepaid Lease	\$ -	\$ (93,634)	\$ (93,634)	To reconcile portion of prepaid lease in 2011.

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Medicaid Administration Worksheet						
6. Other Costs (A) Reimbursement Requested Through Calendar Year	\$	-	\$ 6,698	\$	6,698	To adjust ancillary costs
7. Capital Costs (A) Reimbursement Requested Through Calendar Year						
8. Indirect Costs (A) Reimbursement Requested Through Calendar Year						
9. Program Supervision Costs (A) Reimbursement Requested Through Calendar Year						
10. Building Services Costs (A) Reimbursement Requested Through Calendar Year						
a1 Adult						
10. Community Employment (B) Less Revenue	\$	-	\$ 238,599	\$	238,599	To include offset for RSC and Lifeworks program
19. Transportation (B) Less Revenue	\$	-	\$ 48,836			To include offset for RSC and Lifeworks program transportation
			\$ 1,188	\$	50,024	To include offset for RSC



Dave Yost • Auditor of State

UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

UNION 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
JULY 8, 2014**