



Dave Yost • Auditor of State

MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

Title	Page
Independent Accountants' Report.....	1
Appendix A: Income and Expenditure Report Adjustments – 2011.....	15
Appendix B: Income and Expenditure Report Adjustments – 2012.....	21

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountants' 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, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Madison County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

STATISTICS – SQUARE FOOTAGE

1. DODD requested that we 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. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

2. DODD requested that we 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*.

STATISTICS – SQUARE FOOTAGE (CONTINUED)

We measured three rooms in the Central Office building and compared the square footage to the County Board's square footage summary for each year.

We found no variances exceeding 10 percent.

3. DODD requested that we 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 compared square footage for each room on the floor plan of central office building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we 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 County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We reported variances exceeding 10 percent in Appendix A (2011) and Appendix B (2012).

5. DODD requested that we obtain the County Board's methodology for allocating square footage between programs and review 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 obtained the County Board's methodology and compared it to 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 (2011) and Appendix B (2012).

STATISTICS – ATTENDANCE

1. DODD asked us to review 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.

For 2011, we determined that the number of individuals served for *Worksheet 7C, Speech Therapy; Worksheet 7E, Occupational Therapy; and Worksheet 7F, Physical Therapy* were needed as we reclassified costs to column (D) Unassigned Children Program as a result of our testing of non-payroll expenditures and these costs needed to be assigned to columns (A) Early Intervention, (B) Pre-School, or (C) School Age.

The County Board provided the omitted statistics as reported in Appendix A (2011). For 2012, we found no unassigned program or general expenses-all program costs.

STATISTICS – ATTENDANCE (Continued)

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

We compared the final 2010 typical hours of service to the 2011 typical hours of service reported on *Schedule B-1*.

We found the reported typical hours of service changed in 2011 and we compared the County Board's supporting documentation to the typical hours of service reported on *Schedule B-1*.

We reported differences in Appendix A (2011).

3. DODD requested that we 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 Attendance By Acuity reports for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and 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 reported variances exceeding two percent in Appendix A (2011). We found no differences for 2012.

4. DODD requested that we report variances if the County Board's 2011 number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2010 number of individuals served to the final 2011 individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave on *Schedule B-1, Section B, Attendance Statistics*.

The number of reported individuals served did not change by more than 10 percent.

5. DODD requested that we report variances if the individuals served on 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the error rate in procedure 4 was greater than 10 percent.

We did not perform this test since the variance in procedure 4 was not greater than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual.

The County Board did not report individuals served in 2012 as it did not provide the services. However, we determined that the County Board provided funding for non-waiver individuals.

We reported non-waiver Individual served and corresponding attendance in Appendix B.

STATISTICS – ATTENDANCE (Continued)

7. DODD requested that we select 15 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1). DODD asked 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 or if any unit did not meet the documentation requirements.

We haphazardly selected 15 units from the County Board's CY2011 Community Employment Units report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements. We did not perform this procedure for 2012 as the County Board did not provide Community Employment services.

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

ACUITY TESTING

1. DODD requested that we report variances if the Days of Attendance by Acuity supplemental worksheet for 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's attendance by acuity reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation Enclave with the Days of Attendance by Acuity supplemental worksheet for 2011.

We found 134 Adult Day Services attendance days should be removed from acuity level A-1 and 145 Enclave attendance days should be added to acuity level A-1.

2. We also compared two individuals from each acuity level on the County Board's 2011 attendance by acuity reports to the Individual Data System (IDS) screen prints of the acuity level reported to DODD for each individual for each respective year.

We found one individual where the acuity assessment instrument or equivalent document could not be located by the County Board.

We prepared a revised Days of Attendance by Acuity supplemental worksheet for 2011 reflecting the difference from procedure 1 above and submitted it to DODD.

STATISTICS – TRANSPORTATION

1. DODD requested that we 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 County Board's Transportation report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Adult Transportation Trips and school trip spreadsheet for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for four adults and one child 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*.

STATISTICS – TRANSPORTATION (Continued)

We traced the number of trips for four adults and one child for one month (March) in 2011 and one month (May) in 2012 from the County Board's daily documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

3. DODD requested that we 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*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's detailed expenditure reports for any of these costs not identified by the County Board. We found no unreported costs of bus tokens/cabs.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA)

1. DODD requested that we 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 Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the County Board's TCM Breakdown for Schedule B-4 report with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD asked 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 2011 and 62 Other SSA Allowable units for 2012 from the TCM unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2011 or 2012.

3. DODD asked 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 units for both 2011 and 2012 from the TCM unit reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units found to be in error in our sample for 2011 and 2012.

4. DODD requested that we report decreases exceeding five percent in total 2011 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report changes exceeding five percent in total 2012 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (SSA) (Continued)

The final 2011 Other SSA Allowable units decreased by five percent or more from 2010. We obtained the County Board's explanation that in 2010-2011 it provided training on proper documentation and the proper way to handle administrative time. This training caused an increase in allowable units and increased our unallowable units. A 30 year employee also retired and there were a few months in which staffing was down by one employee.

The final 2012 TCM, Other SSA Allowable and Unallowable SSA units decreased by five percent or more from 2011. We obtained the County Board's explanation that the SSA's continued to show improvements in their documenting. The County Board opted out of the day services business in 2012. Additionally, it also consolidated to a single Central Office in 2012 and had three months where it had periods of interruption. Also it had one service coordinator that was out for three months with an illness.

5. DODD asked 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 Schedule B-4 plus any general time units recorded, DODD requested that we determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicating a systemic issue.

We did not perform this procedure because the County Board stated it did not track general time units in 2011 and 2012.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Audit Trail Report for the Special Levy (0190) and Capital (0220) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*. We found differences as reported in Appendix A (2011) and Appendix B (2012).

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, and if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds. Receipts in the county auditor's reports were less than the County Board receipts by \$566,739 for 2011 and \$120,219 for 2012.

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 General Fund Receipts reports and other supporting documentation such as county tax settlement sheets.

We found differences resulting from incorrect Fairways Council of Government (COG) revenue postings as reported in Appendix A (2011) and Appendix B (2012). With these adjustments, the Cost Reports reconciled within limits.

REVENUE COST REPORTING AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

We compared revenue entries on *Schedule C, Income Report* to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$100,479 in 2011 and \$96,846 in 2012;
- School Lunch Program revenues in the amount of \$9,050 in 2011 and \$7,431 in 2012;
- Title XX revenues in the amount of \$27,801 in 2011 and \$21,569 in 2012; and
- Help Me Grow revenues in the amount of \$34,352 in 2011 and \$28,783 in 2012.

PAID CLAIMS TESTING

1. We selected 100 services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature or initials of the person delivering the service;
- Type of service;
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;
- Group size in which the services were delivered; 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.

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 applied the service documentation rules in effect at the time of service delivery.

Also for selected services codes that have contracted services, DODD asked us to compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all over-payments related to reimbursements exceeding the usual and customary rate.

PAID CLAIMS TESTING (Continued)

We found no instances of non-compliance with these documentation requirements for 2011 and/or 2012. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

2. DODD requested that we 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 final TCM and Supported Employment - Community Employment units.

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

The County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board did not receive reimbursement for these services in 2011 and 2012.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT

1. DODD asked us to compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Audit Trail Report for the Special Levy (0190) and Capital (0220) funds.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 and, if the Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

Total County Board disbursements were not within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds. In 2011, disbursements in the county auditor's reports exceeded the County Board disbursements by \$205,083. In 2012, disbursements in the county auditor's reports exceeded the County Board disbursements by \$17,378.

3. We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's General and Capital Fund Expenditures report and other supporting documentation such as county tax settlement sheets.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

We found that the 2011 Cost Report did not include the Capital Fund and in 2012 there were benefit expenses omitted from the Cost Report. We reported these differences in Appendix A (2011) and Appendix B (2012) and, with these adjustments, the Cost Reports reconciled within limits.

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 General Fund Expenditures reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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

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 differences as reported in Appendix A (2011) and Appendix B (2012).

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 General Fund Expenditures reports 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 column (E) Facility Based Services 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 (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

Please note the reclassification as reported in Appendix A (2011) of \$238,710 in Early Retirement Incentive Payments (ERIP) from worksheets 2, 5, 8, and 9 to non-federal reimbursable as the County Board did not obtain the required approval per 2 CFR 225 Appendix B (8)(g)(3).

7. DODD asked us to scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's General Fund Expenditures reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Asset Depreciation Schedule.

NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)

For 2011, we reported differences for purchases that were not properly capitalized in Appendix A. We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012). For 2012, we found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 20 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's General Fund Expenditures reports 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.

In 2011, we reported differences in Appendix A for misclassified costs. In 2012, we reported differences in Appendix B 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 as a result of applying this procedure.

2. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules 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 differences as reported in Appendix A (2011) and Appendix B (2012).

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which met the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 and determined 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 (2011) and Appendix B (2012).

PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)

5. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 (and 2012, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We scanned the County Board's General Fund receipts report and did not find any proceeds from the sale or exchange of fixed assets in 2011. In 2012, we identified revenues from the sale of assets and obtained a list of disposed assets from the County Board; however, upon review of past depreciation schedules it was determined these items were never depreciated and as such there would not be any gain or corresponding loss to calculate.

PAYROLL TESTING

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Expense Audit Trail Report for the Special Levy (0190) and Capital (0220) funds.

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 County Board's Year to Date Wages and General Fund Expenditure reports.

We found differences as reported in Appendix A (2011) and Appendix B (2012). We also noted ERIP payments that were incorrectly posted in 2011 and reported differences in Appendix A.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD asked us to perform procedure 4.

We selected 20 employees and compared the County Board's organizational chart, staffing/payroll journal 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 (2011) and Appendix B (2012) and, as misclassification errors exceeded 10 percent, we performed procedure 4.

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 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.

PAYROLL TESTING (Continued)

We scanned the County Board's Bi-Weekly Payroll Sheets for 2011 and 2012 and compared classification of employees to entries on worksheet 2 through 10 to determine if salary and benefits costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

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 MAC Cost by Individual reports to the County Board's YTD Wages reports.

We found no variance exceeding one percent.

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

We found no differences.

3. DODD asked us to compare Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) to Lines 6-10 of the *MAC Reconciliation Worksheet*

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

We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to select 10 RMTS and 10 percent of the RMTS observed moments above that amount completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and the second quarter of 2012 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 2012.

We selected 10 RMTS observed moments from the third quarter of 2011 and 10 RMTS moments from the second of 2012 to determine 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 2012.

We found one observed moment for Activity Code 18-General Administration that lacked supporting documentation and one observed moment for Activity Code 6-Facility Eligibility for Non-Medicaid Programs that lacked the correct date and time stamp in 2011. We reported these instances of non-compliance to DODD.

We found no differences in 2012.

Madison County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

September 2, 2015

This Page Left Intentionally Blank

Appendix A
Madison County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 31,706	\$ 31,706	To match COG report
Schedule B-1, Section A				
1. Building Services (B) Adult	70	(70)	-	To match County Board summary
1. Building Services (C) Child	273	(273)	-	To match County Board summary
2. Dietary Services (C) Child	1,536	(732)	804	To match County Board summary
4. Nursing Services (B) Adult	57	(57)	-	To match County Board summary
4. Nursing Services (C) Child	-	111	111	To match County Board summary
5. Speech/Audiology (C) Child	-	1,027	1,027	To match County Board summary
7. Occupational Therapy (C) Child	-	257	257	To match County Board summary
8. Physical Therapy (C) Child	-	257	257	To match County Board summary
11. Early Intervention (C) Child	808	(146)	662	To match County Board summary
12. Pre-School (C) Child	5,243	(3,521)	1,722	To match County Board summary
13. School Age (C) Child	4,015	(1,615)	2,400	To match County Board summary
14. Facility Based Services (B) Adult	6,566	(4,166)	2,400	To match County Board summary
17. Medicaid Administration (A) MAC	-	10	10	To reclassify to correct Square Footage
22. Program Supervision (B) Adult	430	(430)	-	To match County Board summary
22. Program Supervision (C) Child	940	(483)	457	To match County Board summary
23. Administration (D) General	1,726	(756)	970	To match County Board summary
25. Non-Reimbursable (B) Adult	-	7,644	7,644	To match County Board summary
25. Non-Reimbursable (C) Child	-	1,316	1,316	To match County Board summary
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	143	(2)	141	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	-	18	18	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-	19	19	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	25,002	(2,389)	22,613	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	-	2,403	2,403	To correct days of attendance
3. Typical Hours Of Service (A) Facility Based Services	6	1.5	7.5	To correct typical hours of service
3. Typical Hours Of Service (B) Supported Emp. - Enclave	-	7	7	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	-	203	-	To correct 15 Minute units
		17	220	To correct 15 Minute units
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter				- To report correct number of one-way trips
1. Early Intervention (B) Cost of Bus, Tokens, Cabs- First Quarter	\$	\$	\$	- To report correct cost of bus, tokens, cabs
1. Early Intervention (C) One Way Trips- Second Quarter				- To report correct number of one-way trips
2. Pre-School (G) One Way Trips- Fourth Quarter	-	5,553	5,553	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	-	1,690	1,690	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,554	(1,416)	-	To report correct number of one-way trips
		(5,687)	3,451	To report correct number of one-way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	5,687	5,687	To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	1,416	1,416	To report correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	8,055	(6,875)	1,180	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	-	4,550	4,550	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	-	1,006	1,006	To correctly report SSA units

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule C				
I. County				
(B) Interest	\$ 535	\$ (535)	\$ -	To reconcile to County Auditor's Revenue Report
(B) Interest- COG Revenue	\$ -	\$ 533	\$ 533	To match COG report
II. Department of DD				
(A) Family Support Services- County Revenue	\$ 20,896	\$ (20,896)	\$ -	To reconcile to County Auditor's Revenue Report
(A) Family Support Services- COG Revenue	\$ -	\$ 20,897	\$ 20,897	To match COG report
(B) County Board Subsidy (501) - County Revenue	\$ 701,228	\$ (455,872)	\$ 245,356	To reconcile to County Auditor's Revenue Report
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 455,872	\$ 455,872	To match COG report
(G) Tax Equity- COG Revenue	\$ -	\$ 43,538	\$ 43,538	To match COG report
(H) Purchase of Service - County Revenue	\$ 87,075	\$ (87,075)	\$ -	To reconcile to County Auditor's Revenue Report
V. Other Revenues				
(C) Donations - COG Revenue	\$ -	\$ 1,000	\$ 1,000	To match COG report
(D) Family Support Service Fees - COG Revenue	\$ -	\$ 1,351	\$ 1,351	To match COG report
(F) Transportation Program Income- Children Services -County Revenue	\$ 67,150	\$ (2,370)	\$ 64,780	To reconcile to County Auditor's Revenue Report
(G) Active Treatment Fees From Received From Private ICFSMR - COG Revenue	\$ -	\$ 19	\$ 19	To match COG report
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ -	\$ 676		To record depreciation for blacktop and sidewalk
		\$ (555)	\$ 121	To reclassify sidewalk depreciation
2. Land Improvements (E) Facility Based Services	\$ -	\$ 10,570		To record depreciation for waterline project
		\$ 555	\$ 11,125	To reclassify sidewalk depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,911	\$ 1,911	To record depreciation for parking lot
3. Buildings/Improve. (D) Unasgn Children Programs	\$ 22,617	\$ 7,692		To correct depreciation amount for roof renovation
		\$ 1,377		To record depreciation for roof replacement
		\$ (460)		To correct depreciation amount for roof renovation
		\$ (15,935)		To reclassify gym depreciation expense
		\$ (95)	\$ 15,196	To reclassify sink depreciation expense
3. Buildings/Improve. (E) Facility Based Services	\$ -	\$ 15,935	\$ 15,935	To reclassify gym depreciation expense
3. Buildings/Improve. (U) Transportation	\$ -	\$ 743	\$ 743	To record depreciation bus garage
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ -	\$ 95	\$ 95	To reclassify sink depreciation expense
5. Movable Equipment (U) Transportation	\$ 4,474	\$ 26,476		To correct cell total
		\$ 8,074		To correct depreciation reported for vehicles
		\$ 14,079	\$ 53,103	To record depreciation for bus and truck
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 3,035	\$ 3,035	To record depreciation for lawnmower and phone system

Appendix A (Page 3)
Madison County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2				
1 Salaries (O) Non-Federal Reimbursable	\$ -	\$ 41,702	\$ 41,702	To reclassify ERIP payment
1. Salaries (X) Gen Expense All Prgm.	\$ 264,904	\$ (13,003)	\$ 251,901	To correctly report salary amount
		\$ 34,840	\$ 286,741	To reclassify receptionist salary
		\$ 11,788	\$ 298,529	To reclassify organization services director salary
		\$ (41,702)	\$ 256,827	To reclassify ERIP payment
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 108,803	\$ 10,931	\$ 119,734	To reclassify receptionist benefits
		\$ 18,080	\$ 137,814	To reclassify organization services director benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 89,006	\$ (43,538)	\$ 45,468	To reclassify fee paid to COG
		\$ (2,767)	\$ 42,701	To reclassify non-federal reimbursable fundraising expenses
		\$ (15,000)	\$ 27,701	To reclassify RSC match
		\$ (10,000)	\$ 17,701	To reclassify family support expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,767	\$ 2,767	To reclassify non-federal reimbursable fundraising expenses
		\$ 460	\$ 3,227	To reclassify non-federal reimbursable Board meeting and appreciation dinner supplies
4. Other Expenses (X) Gen Expense All Prgm.	\$ 15,256	\$ 3,843	\$ 19,099	To correct cell total
		\$ (460)	\$ 18,639	To reclassify non-federal reimbursable Board meeting and appreciation dinner supplies
5. COG Expenses (L) Community Residential	\$ -	\$ 659	\$ 659	To match COG report
5. COG Expense (M) Family Support Services	\$ -	\$ 749	\$ 749	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 733	\$ 733	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 53,343	\$ 53,343	To record real estate fees
Worksheet 2A				
1. Salaries (N) Service & Support Admin	\$ 11,788	\$ (11,788)	\$ -	To reclassify organization service director salary
2. Employee Benefits (N) Service & Support Admin	\$ 12,619	\$ 5,461	\$ 18,080	To correct cell total
		\$ (18,080)	\$ -	To reclassify organization services director benefits
4. Other Expenses (M) Family Support Services	\$ -	\$ -	\$ -	To correct cell total
4. Other Expenses (N) Service & Support Admin	\$ 36,154	\$ (18,778)	\$ 17,376	To correct cell total
		\$ (16,422)	\$ 954	To reclassify facility based expense
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 55,232	\$ (4,077)	\$ 51,155	To correct cell total
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,410	\$ 1,410	To reclassify school copier payments
3. Service Contracts (V) Admin	\$ -	\$ 2,826	\$ 2,826	To reclassify administrative copier payments
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 82,953	\$ 82,953	To correct cell total
		\$ (2,826)	\$ 80,127	To reclassify administrative copier payments
		\$ (12,132)	\$ 68,000	To reclassify Facility Based expenses
		\$ (6,880)	\$ 61,120	To reclassify purchase >\$5,000
		\$ (1,410)	\$ 59,710	To reclassify school copier payments
		\$ (11,246)	\$ 48,464	To reclassify purchase >\$5,000
4. Other Expenses (X) Gen Expense All Prgm.	\$ 62,125	\$ 62,652	\$ 124,777	To correct cell total
Worksheet 4				
3. Service Contracts (D) Unasgn Children Program	\$ 3,509	\$ (3,170)	\$ 339	To reclassify Facility Based expense

Appendix A (Page 4)
Madison County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 460,316	\$ (83,017)	\$ 377,299	To reclassify ERIP payments
1. Salaries (M) Family Support Services	\$ 414,384	\$ (378,085)		To reclassify Service coordinator salary
		\$ (34,840)		To reclassify receptionist salary
		\$ 23,260	\$ 24,719	To reclassify behavior support specialist salary
1. Salaries (O) Non-Federal Reimbursable	\$ (390)	\$ (20,885)		To correct cell total
		\$ 83,017	\$ 61,742	To reclassify ERIP payments
2. Employee Benefits (B) Pre-School	\$ -	\$ 1,208	\$ 1,208	To reclassify unemployment for preschool teacher
2. Employee Benefits (D) Unasgn Children Program	\$ 240,062	\$ 8,688	\$ 248,750	To correct cell total
2. Employee Benefits (M) Family Support Services	\$ 218,116	\$ (175,175)		To reclassify service coordinator benefits
		\$ (10,931)		To reclassify receptionist salary
		\$ 6,731	\$ 38,741	To reclassify behavior support specialist benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 3,191	\$ 20,946	\$ 24,137	To correct cell total
3. Service Contracts (B) Pre-School	\$ -	\$ 5,009		To reclassify preschool expense
		\$ 25	\$ 5,034	To reclassify preschool expense
3. Service Contracts (D) Unasgn Children Program	\$ 97,204	\$ (33,884)		To reclassify occupational therapy expenses
		\$ (12,281)		To reclassify physical therapy expenses
		\$ (405)		To reclassify occupational therapy expense
		\$ (5,009)		To reclassify preschool expense
		\$ (1,208)		To reclassify unemployment for preschool teacher
		\$ (10,430)		To reclassify speech therapy expenses
		\$ (31,257)	\$ 2,730	To reclassify speech therapy expenses
3. Service Contracts (M) Family Support Services	\$ 10,850	\$ (9,754)		To reclassify payment to developmental center
		\$ (25)	\$ 1,071	To reclassify preschool expense
4. Other Expenses (B) Pre-School	\$ -	\$ 372	\$ 372	To reclassify preschool expenses
4. Other Expenses (D) Unasgn Children Program	\$ 36,472	\$ 995		To correct cell total
		\$ (19,095)		To reclassify purchase >\$5,000
		\$ (372)	\$ 18,000	To reclassify preschool expenses
4. Other Expenses (M) Family Support Services	\$ 8,695	\$ 10,000	\$ 18,695	To reclassify family support expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 26,809	\$ (26,647)	\$ 162	To correct cell total
5. COG Expenses (L) Community Residential	\$ -	\$ 62,516	\$ 62,516	To match COG report
5. COG Expenses (M) Family Support Services	\$ -	\$ 14,361	\$ 14,361	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8,450	\$ 8,450	To match COG report
Worksheet 7-A				
5. COG Expenses (M) Family Support Services	\$ -	\$ 461	\$ 461	To match COG report
Worksheet 7-B				
1 Employee Salaries (X) Gen Expense All Prgm.	\$ 20,793	\$ (13,277)	\$ 7,516	To correct cell total
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 6,963	\$ 13,617	\$ 20,580	To correct cell total
4. Other Expenses (X) Gen Expense All Prgm.	\$ 28,032	\$ (28,013)	\$ 19	To correct cell total
Worksheet 7-C				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 31,257		To reclassify speech therapy expenses
		\$ 10,430	\$ 41,687	To reclassify speech therapy expenses
5. COG Expenses (M) Family Support Services	\$ -	\$ 43	\$ 43	To match COG report
13. No. of Individual Served (A) Early Intervention	-	82	82	To record statistics for speech therapy
13. No. of Individual Served (B) Pre-School	-	41	41	To record statistics for speech therapy
13. No. of Individual Served (C) School Age	-	20	20	To record statistics for speech therapy

Appendix A (Page 5)
Madison County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-D				
5. COG Expenses (L) Community Residential	\$ -	\$ 4,950	\$ 4,950	To match COG report
Worksheet 7-E				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 33,884		To reclassify occupational therapy expenses
		\$ 405	\$ 34,289	To reclassify occupational therapy expense
13. No. of Individual Served (A) Early Intervention	-	82	82	To record statistics for occupational therapy
13. No. of Individual Served (B) Pre-School	-	41	41	To record statistics for occupational therapy
13. No. of Individual Served (C) School Age	-	20	20	To record statistics for occupational therapy
Worksheet 7-F				
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 12,281	\$ 12,281	To reclassify physical therapy expenses
13. No. of Individual Served (A) Early Intervention	-	82	82	To record statistics for physical therapy
13. No. of Individual Served (B) Pre-School	-	41	41	To record statistics for physical therapy
13. No. of Individual Served (C) School Age	-	20	20	To record statistics for physical therapy
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 37,612	\$ 37,612	To reclassify ERIP payments
1. Salaries (X) Gen Expense All Prgm.	\$ 431,639	\$ 12,922		To correctly report salary amounts
		\$ (37,612)	\$ 406,949	To reclassify ERIP payments
3. Service Contracts (X) Gen Expense All Prgm.	\$ 166,099	\$ (5,758)	\$ 160,341	To reclassify Facility Based expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,472	\$ (43,652)	\$ 33,820	To reclassify purchases >\$5,000
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 59,266	\$ 378,085		To reclassify service coordinator salary
		\$ (76,379)	\$ 360,972	To reclassify ERIP payments
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 76,379	\$ 76,379	To reclassify ERIP payments
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 23,542	\$ (2,330)		To correct cell total
		\$ 175,175	\$ 196,387	To reclassify service coordinator benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 53,310	\$ (51,223)	\$ 2,087	To correct cell total
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 68,380	\$ (23,260)	\$ 45,120	To reclassify behavior support specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 23,556	\$ (8,136)		To correct cell total
		\$ (6,731)	\$ 8,689	To reclassify behavior support specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 1,225,075	\$ 16,422		To reclassify Facility Based expense
		\$ 3,170		To reclassify Facility Based expenses
		\$ 5,758		To reclassify Facility Based expenses
		\$ (1,223,504)		To reclassify expenditures applicable to all adult service programs
		\$ 12,132	\$ 39,053	To reclassify Facility Based expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 1,223,504	\$ 1,223,504	To reclassify expenditures applicable to all adult service programs
4. Other Expenses (E) Facility Based Services	\$ 36,236	\$ (25,781)	\$ 10,455	To correct cell total

Appendix A (Page 6)
Madison County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (53,343)	\$ (53,343)	To record real estate fees
Plus: Purchases Greater Than \$5,000	\$ -	\$ 205,916		To record the Capital Fund
		\$ 6,880		To reconcile purchase >\$5,000
		\$ 19,095		To reconcile purchase >\$5,000
		\$ 43,652		To reconcile purchases >\$5,000
		\$ 11,246	\$ 286,789	To reconcile purchase >\$5,000
Plus: Fees Paid To COG, Or Payments And	\$ -	\$ 43,538	\$ 43,538	To reconcile fees paid to COG
Plus: RSC Match	\$ -	\$ 15,000	\$ 15,000	To reconcile RSC match
Plus: Payment to Developmental Center	\$ -	\$ 9,754	\$ 9,754	To reconcile payment to developmental center
Less: COG Expenses Posted on Schedule A	\$ -	\$ (31,706)	\$ (31,706)	To reconcile COG expenses
Total from 12/31 County Auditor's Report	\$ 5,056,308	\$ 205,050	\$ 5,261,358	To correct County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	\$ 5,805,196	\$ (566,748)	\$ 5,238,448	To correct County Auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 12,680	\$ 12,680	To record ancillary costs
10. Through Calendar Year				

Appendix B
Madison County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
1. Building Services (B) Adult	70	(70)	-	To match County Board summary
1. Building Services (C) Child	273	(273)	-	To match County Board summary
2. Dietary Services (C) Child	1,536	(732)	804	To match County Board summary
4. Nursing Services (B) Adult	57	148	205	To match County Board summary
4. Nursing Services (C) Child	-	6	6	To match County Board summary
5. Speech/Audiology (C) Child	-	1,027	1,027	To match County Board summary
7. Occupational Therapy (C) Child	-	257	257	To match County Board summary
8. Physical Therapy (C) Child	-	257	257	To match County Board summary
11. Early Intervention (C) Child	808	(146)	662	To match County Board summary
12. Pre-School (C) Child	5,243	(3,521)	1,722	To match County Board summary
13. School Age (C) Child	4,015	(1,615)	2,400	To match County Board summary
14. Facility Based Services (B) Adult	6,566	(4,166)	2,400	To match County Board summary
17. Medicaid Administration (A) MAC	-	10	10	To reclassify to correct Square Footage
21. Service And Support Admin (D) General	1,097	911	2,008	To match County Board summary
22. Program Supervision (B) Adult	430	(430)	-	To match County Board summary
22. Program Supervision (C) Child	940	(483)	457	To match County Board summary
23. Administration (D) General	1,726	(466)	1,260	To match County Board summary
24. Transportation (D) General	2,109	106	2,215	To match County Board summary
25. Non-Reimbursable (C) Child	-	1,316	1,316	To match County Board summary
25. Non-Reimbursable (D) General	-	292	292	To match County Board summary
Schedule B-1, Section B				
6 Total Unduplicated Individuals Served Acuity (A)	-	6	6	To add Individual Served for ResCare
7 Total Unduplicated Individuals Served Acuity (A-1)	-	5	5	To add Individual Served for ResCare
8 Total Unduplicated Individuals Served Acuity (B)	-	7	7	To add Individual Served for ResCare
9 Total Unduplicated Individuals Served Acuity (C)	-	4	4	To add Individual Served for ResCare
10 Total Days of Attendance by Acuity (A)	-	1,315	1,315	To add Days of Attendance by Acuity for ResCare
11 Total Days of Attendance by Acuity (A-1)	-	1,017	1,017	To add Days of Attendance by Acuity for ResCare
12 Total Days of Attendance by Acuity (B)	-	1,255	1,255	To add Days of Attendance by Acuity for ResCare
13 Total Days of Attendance by Acuity (C)	-	965	965	To add Days of Attendance by Acuity for ResCare
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	-	4,631	4,631	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,941	(2,423)	6,518	To report correct number of one-way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	4,948	4,948	To report omitted number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	156	156	To report omitted number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	6,755	(5,651)	1,104	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	-	3,506	3,506	To correctly report SSA units

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule C			-	
I. County			-	
(A) Tax Levy	\$ 2,481,499	\$ (147,968)	\$ 2,333,531	To reconcile to the County Auditor
(B) Interest- COG Revenue	\$ -	\$ 307	\$ 307	To match COG report
II. Department of MR/DD				
(A) Family Support Services- COG Revenue	\$ -	\$ 9,898	\$ 9,898	To match COG report
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 137,780	\$ 137,780	To match COG report
(M) Other (Detail On Separate Sheet) - County Revenue				
11	\$ -	\$ 133,531	\$ 133,531	To reconcile to the County Auditor
III. Department of Education				
(A) Pre-School And Supervision Units - County Revenue	\$ 336,534	\$ (15,108)	\$ 321,426	To reconcile to the County Auditor
IV. Federal Programs				
(A) Title XIX- Medicaid Cluster- CFDA 93.778- TCM -	\$ 165,608	\$ (44,415)	\$ 121,193	To reconcile to the County Auditor
(C) Title XIX- Medicaid Cluster- CFDA 93.778- MAC - County Revenue	\$ 70,966	\$ (1,049)	\$ 69,917	To reconcile to the County Auditor
(F) Title XX- SSBG- CFDA 93.667 - County Revenue	\$ 28,942	\$ (7,373)	\$ 21,569	To reconcile to the County Auditor
(Q) Other (Detail On Separate Sheet) - COG Revenue				
35	\$ -	\$ 569	\$ 569	To match COG report
V. Other Revenues				
(A) Food Svcs. (All Except Adult Programs) -County Revenue	\$ 51,827	\$ (11,553)	\$ 40,274	To reconcile to the County Auditor
(F) Transportation Program Income- Children Services -County Revenue	\$ 345,024	\$ (938)	\$ 344,086	To reconcile to County Auditor's Revenue Report
(G) Active Treatment Fees From Received From	\$ 148,600	\$ (21,513)	\$ 127,087	To reconcile to the County Auditor
(H) Refunds- COG Revenue	\$ -	\$ 3,029	\$ 3,029	To match COG report
VI. Capital Revenue				
(E) Other (Detail On Separate Sheet) - County Revenue				
56	\$ 20,860	\$ (1,020)	\$ 19,840	To reconcile to the County Auditor
59	\$ 82,009	\$ (806)	\$ 81,203	To reconcile to the County Auditor
Worksheet 1				
2. Land Improvements (D) Unasgn Children Programs	\$ -	\$ 676		To record depreciation for sidewalks
		\$ (555)	\$ 121	To reclassify sidewalk depreciation expense
2. Land Improvements (E) Facility Based Services	\$ -	\$ 10,570		To record depreciation for waterline project
		\$ 555	\$ 11,125	To reclassify sidewalk depreciation expense
2. Land Improvements (V) Admin	\$ -	\$ 340	\$ 340	To reclassify parking lot depreciation
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,911		To record depreciation for parking lot
		\$ 1,238	\$ 3,149	To record depreciation for parking lot

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1 (Continued)				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 22,617	\$ (460)		To correct depreciation
		\$ 7,692		To correct depreciation for roof renovation
		\$ 1,377		To record depreciation for roof replacement
		\$ (15,935)		To reclassify gym depreciation expense
		\$ (95)	\$ 15,196	To reclassify sink depreciation expense
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 15,935	\$ 15,935	To reclassify gym depreciation expense
3. Buildings/Improve (U) Transportation	\$ 8,666	\$ 743	\$ 9,409	To record depreciation for bus garage
3. Buildings/Improve (V) Admin	\$ 340	\$ (340)		To reclassify parking lot depreciation
		\$ 1,625		To reclassify renovation depreciation
		\$ 7,413	\$ 9,038	To record depreciation for 2011 office depreciation
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 95		To reclassify sink depreciation expense
		\$ 675	\$ 770	To record depreciation for a 2011 purchase
4. Fixtures (V) Admin	\$ 1,625	\$ (1,625)	\$ -	To reclassify renovation depreciation
5. Movable Equipment (B) Pre-School	\$ -	\$ 3,437	\$ 3,437	To record depreciation for smart table and smart board
5. Movable Equipment (U) Transportation	\$ 4,474	\$ 26,476		To correct cell total
		\$ 8,074		To correct depreciation for vehicles
		\$ 9,822		To record depreciation for vehicles
		\$ 14,079	\$ 62,925	To record depreciation for truck and bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 3,035	\$ 3,035	To record depreciation for mower and phone system
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 355,478	\$ (3,759)		To correct salary amount reported
		\$ (82,555)		To reclassify organization service coordinator salary
		\$ (12,872)	\$ 256,292	To reclassify behavior support specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 108,910	\$ 4,760		To reconcile to the County Auditor
		\$ (17,159)		To reclassify organization service coordinator benefits
		\$ (3,798)	\$ 92,713	To reclassify behavior support specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 99,114	\$ (18,230)		To correct cell total
		\$ (17,827)		To reclassify non-federal reimbursable fundraising expenses
		\$ (20,000)		To reclassify family support expenses
		\$ (398)		To reclassify nursing expenses
		\$ (9,898)		To reconcile fees paid to COG
		\$ (3,217)	\$ 29,544	To reclassify MAC fees

Appendix B (Page 4)
Madison County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (Continued)				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 17,827		To reclassify non-federal reimbursable fundraising expenses
		\$ 77		To reclassify non-federal reimbursable Board meeting expenses
		\$ 662	\$ 18,566	To reclassify non-federal reimbursable board meeting and annual appreciation dinner expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 25,648	\$ (662)		To reclassify non-federal reimbursable board meeting and annual appreciation dinner expenses
		\$ (77)		To reclassify non-federal reimbursable Board meeting expenses
		\$ (611)	\$ 24,298	To reclassify adult expenses
5. COG Expenses (L) Community Residential	\$ 10,097	\$ (9,000)	\$ 1,097	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 118,969	\$ 2,015		To correct real estate fees
		\$ 3,217	\$ 124,201	To reclassify MAC fees
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 37,245	\$ 1,282	\$ 38,527	To reconcile to the County Auditor
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 1,440	\$ 1,440	To reclassify school copier payments
3. Service Contracts (V) Admin	\$ -	\$ 2,355	\$ 2,355	To reclassify administrative copier payments
3. Service Contracts (X) Gen Expense All Prgm.	\$ 38,755	\$ (7,852)		To reclassify Facility Based expenses
		\$ (2,355)		To reclassify administrative copier payments
		\$ (1,440)	\$ 27,108	To reclassify school copier payments
Worksheet 4				
2. Employee Benefits (D) Unasgn Children Program	\$ 6,796	\$ 497	\$ 7,293	To reconcile to the County Auditor
3. Service Contracts (D) Unasgn Children Program	\$ 4,833	\$ (4,463)	\$ 370	To reclassify Facility Based expenses
4. Other Expenses (D) Unasgn Children Program	\$ 28,810	\$ 2,060	\$ 30,870	To correct cell total
Worksheet 5				
1. Salaries (M) Family Support Services	\$ -	\$ 12,872	\$ 12,872	To reclassify behavior support specialist salary
1. Salaries (O) Non-Federal Reimbursable	\$ (11,023)	\$ 11,023	\$ -	To reclassify to salaries to eliminate negative entry
2. Employee Benefits (D) Unasgn Children Program	\$ 151,130	\$ 3,093	\$ 154,223	To reconcile to the County Auditor
2. Employee Benefits (M) Family Support Services	\$ -	\$ 3,798	\$ 3,798	To reclassify behavior support specialist benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 19,738	\$ 571		To reconcile to the County Auditor
		\$ (11,023)	\$ 9,286	To reclassify to salaries to eliminate negative entry
3. Service Contracts (B) Pre-School	\$ -	\$ 2,548	\$ 2,548	To reclassify pre-school expenses
3. Service Contracts (D) Unasgn Children Program	\$ 37,521	\$ (2,548)	\$ 34,973	To reclassify pre-school expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 20,000	\$ 20,000	To reclassify family support expenses
Worksheet 7-B				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 6,517	\$ 560	\$ 7,077	To reconcile to the County Auditor
4. Other Expenses (X) Gen Expense All Prgm.	\$ 498	\$ 398	\$ 896	To reclassify nursing expenses

Appendix B (Page 5)
Madison County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 8				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 78,214	\$ 4,342	\$ 82,556	To reconcile to the County Auditor
4. Other Expenses (X) Gen Expense All Prgm.	\$ 28,579	\$ 14,560	\$ 43,139	To correct cell total
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 303,256	\$ 82,555	\$ 385,811	To reclassify organization service coordinator salary
2. Employee Benefits (N) Service & Support Admin.	\$ 130,672	\$ 4,815		To reconcile to the County Auditor
		\$ 17,159	\$ 152,646	To reclassify organization service coordinator benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ -	\$ 23,424	\$ 23,424	To reclassify Recreational Services employee's salary
2. Employee Benefits (E) Facility Based Services	\$ -	\$ 381		To reconcile to the County Auditor
		\$ 7,269	\$ 7,650	To reclassify Recreational Services employee's benefits
3. Service Contracts (E) Facility Based Services	\$ -	\$ 4,463		To reclassify Facility Based expenses
		\$ 260,389		To reclassify Facility Based expenses
		\$ 352	\$ 265,204	To reclassify Facility Based expenses
4. Other Expenses (E) Facility Based Services	\$ -	\$ 611		To reclassify adult expenses
		\$ 7,852	\$ 8,463	To reclassify Facility Based expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ (52,346)	\$ (2,015)	\$ (54,361)	To correct real estate fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 9,898	\$ 9,898	To reconcile fees paid to COG
Plus: Adult Rec; Contracted Adult Services	\$ 291,434	\$ (23,424)		To reclassify Recreational Services employee's salary
		\$ (260,389)		To reclassify Facility Based expenses
		\$ (352)		To reclassify Facility Based expenses
		\$ (7,269)	\$ -	To reclassify Recreational Services employee's benefits
Total from 12/31 County Auditor's Report	\$ 3,726,331	\$ 17,378	\$ 3,743,709	To correct County Auditor total
Revenue:				
Less: Auditor's Fees	\$ (52,346)	\$ (2,015)	\$ (54,361)	To correct cell total
Total from 12/31 County Auditor's Report	\$ 5,111,011	\$ (120,219)	\$ 4,990,792	To correct County Auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 10,820	\$ 10,820	To record ancillary costs
10. Through Calendar Year				

This page intentionally left blank.



Dave Yost • Auditor of State

MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MADISON 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
OCTOBER 20, 2015**