



Dave Yost • Auditor of State

OTTAWA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Ottawa County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found 2012 costs for Adult Dietary and Facility Based Services but no corresponding square footage; however these differences were resolved as part of the comparison to the final 2011 square footage below. We found 2013 costs for Adult Dietary, Facility Based Services and Enclave but no corresponding square footage. We reported these differences as part of procedure 3 below.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent.

The County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012. We reported these variances in Appendix A (2012) and performed no additional square footage procedures for 2012.

We performed the remaining square footage procedures on those areas that changed by more than 10 percent for 2013.

Statistics – Square Footage (Continued)

2. We compared the 2013 square footage for each room on the floor plan of the Administration building to the County Board's 2013 summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guide and identified any variances greater than 10 percent.

We found no variances greater than 10 percent.

3. We compared the County Board's 2013 square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances greater than 10 percent in Appendix B.

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

We reported variances greater than 10 percent in Appendix B.

Statistics – Attendance

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7-A to 7-H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expense-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We initially found no variances; however, we found contract Adult Day Service individuals and attendance days were omitted and we calculated statistics from the invoices and added these as reported in Appendix A (2012) and Appendix B (2013). We also found contract Enclave and Community Employment costs in 2013 without corresponding statistics on *Schedule B-1*. We reclassified the related costs as non-federal reimbursable in Appendix B (2013).

The County Board stated it did not have a Community Employment program in 2012 and we received no supporting documentation for the attendance statistic reported. We removed this statistic as reported in Appendix A (2012).

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's weekly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other documentation for each individual.

Statistics – Attendance (Continued)

We also selected an additional three individuals in 2012 and four individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. If differences in acuity or attendance days were noted, we would compare the paid claims in the Medicaid Billing System (MBS) data to the County Board's weekly attendance documentation and Acuity Assessment Instruments or other documentation to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We reported differences in Appendix A (2012) and Appendix B (2013). We found no overpayment.

We also found one individual where the Acuity Assessment Instrument or other documentation did not indicate the date the assessment was performed.

4. DODD asked that we select 30 Supported Employment-Community Employment units from the detailed Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We did not perform this procedure as the County Board did not provide Community Employment services in 2012 and, in 2013, these services were provided under contract with another entity.

Statistics – Transportation

1. DODD asked that we compare the number of one-way trips from the County Board's transportation reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than two percent of total children or adult program trips.

We did not perform this procedure as the County Board did not report one-way trips on *Schedule B-3*; however, we found contract transportation trips were omitted and we calculated the number of trips from vouchers and added these statistics in Appendix A (2012) and Appendix B (2013).

2. DODD asked that we trace the number of trips for four adults and one child for one month in 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identify any variances greater than 10 percent of the total trips tested each year.

We did not perform this procedure as these services were provided under contract with another entity and invoices were used to add trips (see procedure 1 above).

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

We reported variances greater than two percent in Appendix A (2012). We found no variances exceeding two percent in 2013.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported differences exceeding two percent in Appendix A (2012). We found no variances in 2013.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Case Notes Listing 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 included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances exceeding 10 percent.

3. We haphazardly selected two samples of 30 SSA Unallowable units for 2012 and 2013 from the Case Notes Listing 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 included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances.

4. DODD asked that we 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 asked us to perform additional testing.

We determined that the County Board did not record general time units.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 MTD/YTD Revenue Period Reports for the Operating (011), Residential Services (055), DD Building Bond (263) and DD Office Building (455) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Reports reconciled within acceptable limits.

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

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

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

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

- Miscellaneous refunds and reimbursement income in the amount of \$5,302 in 2012 and \$7,055 in 2013;
- Rent and utility reimbursements in the amount of \$19,422 in 2012 and \$18,882 in 2013;
- Title XX revenues in the amount of \$47,630 in 2012 and \$43,972 in 2013; and
- Help Me Grow revenues in the amount of \$89,288 in 2012.

Paid Claims Testing

- We selected 100 paid claims among all service codes from 2012 and 2013 from the MBS data and compared these services to the County Board's service documentation and determined if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

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

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

We found instances of contracted services for commercial transportation; however, we found no differences between the usual and customary and reimbursed rates. We found no other contracted services in our sample. We found instances of non-compliance with Transportation - One Way Trip - Taxi/Livery/Bus (FTT) service code as described below and made corresponding unit adjustments on *Schedule B-3* as reported in Appendix A (2012). We found no instances of non-compliance in 2013.

Recoverable Finding – 2012

Finding \$258.79

Service Code	Units	Review Results	Finding
FTT	21	Units billed in excess of service delivery	\$258.79

Paid Claims Testing (Continued)

2. We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment-Community Employment units.

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's MTD/YTD Expense Period Reports for the Operating (011), Residential Services (055), DD Building Bond (263) and DD Office Building (455) funds.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found no differences and the Cost Report reconciled within acceptable limits.

2. We compared the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports to all service contract and other expenses entries on worksheets 2 through 10 to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

We found no variances.

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

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

4. We scanned the County Board's 2012 and 2013 State Expenses Without Payroll or Benefits (Detailed) Reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

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

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no additional program costs that lacked statistics other than those already reported in Statistics - Attendance and Statistics – Transportation sections.

5. We scanned the County Board's State Expenses Without Payroll or Benefits (Detailed) Reports for items purchased during 2012 and 2013 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The county board had supporting documentation for the months of October 2012 and July 2013 showing that it reconciled its income and expenditures with the county auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$500.

We found no differences.

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

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

3. We determined the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

Property, Depreciation, and Asset Verification Testing (Continued)

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. We were also asked to recalculate depreciation and any gain or loss for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and the yearly totals to the payroll disbursements on the county auditor's Current MTD/YTD Expense Period Reports for the Operating (011) fund to identify variances greater than two percent of the county auditor's report totals for this fund.

We found no variances.

2. We compared the salaries and benefit costs on the County Board's Cost Report Wages reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$500.

We found no variances.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of eight selected, we compared the County Board's organizational charts, Cost Report Wages reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013) and, because misclassification errors exceeded 10 percent, we performed procedure 4.

4. We scanned the County Board's Cost Report Wages reports for 2012 and 2013 and compared the classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Cost Report Wages reports and determined if the MAC salary and benefits were greater. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

Medicaid Administrative Claiming (Continued)

We found the County Board's salary and benefits exceeded MAC salary and benefits in 2012. We found MAC salary and benefits exceeded the County Board's salary and benefits by more than one percent in 2013 and accordingly DODD adjusted the MAC Costs by Individual report to reflect the correct salaries and benefits.

2. We compared the 2012 original and 2013 adjusted MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences in 2012. We reported differences and noted differences for employees participating in MAC that impacted other worksheets in Appendix B (2013).

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected four observed moments in 2012 and 10 observed moments in 2013 and determined if supporting documentation was maintained and the moments were properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences in 2012. We found two observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medical Services in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS guide, section on examples of unacceptable documentation.

We reported these instances of non-compliance to DODD. In response, DODD communicated to us that it is working with the Ohio Department of Medicaid (ODM) to calculate findings for recovery, if needed.

Recommendation:

We recommended 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 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.

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

This report is intended solely for the use of the managements of the County Board, DODD, ODM and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

June 14, 2016

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

		Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A							
19. Room and Board/Cost to Live (L) Community Residential	\$	88,792	\$	460	\$	89,252	To reclassify room and board expense
Schedule B-1, Section A							
2. Dietary Services (B) Adult		-		1,585		1,585	To match 2011 square footage
4. Nursing Services (B) Adult		182		277		459	To match 2011 square footage
14. Facility Based Services (B) Adult		-		24,996		24,996	To match 2011 square footage
15. Supported Emp. - Enclave (B) Adult		-		121		121	To match 2011 square footage
19. Community Residential (D) General		293		(293)		-	To match 2011 square footage
20. Family Support Services (D) General		40		40		80	To match 2011 square footage
21. Service And Support Admin (D) General		2,987		(60)		2,927	To match 2011 square footage
23. Administration (D) General		1,505		(112)		1,393	To match 2011 square footage
25. Non-Reimbursable (D) General		45,069		(26,691)		18,378	To match 2011 square footage
Schedule B-1, Section B							
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment		1		(1)		-	To remove individual served
6. A (A) Facility Based Services		94		7		101	To record contracted day service
9. C (A) Facility Based Services		35		3		38	To record contracted day service
10. A (A) Facility Based Services		14,188		493		14,681	To record contracted day service days of attendance
11. A-1 (A) Facility Based Services		1,201		76		1,277	To record contracted day service days of attendance
13. C (A) Facility Based Services		6,212		438			To record contracted day service days of attendance
				(4)		6,646	To correct days of attendance
Schedule B-3							
5. Facility Based Services (G) One Way Trips- Fourth Quarter		-		1,733		1,733	To record contracted transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, \$ Cabs- Fourth Quarter	\$	93,520	\$	(259)	\$	93,261	To remove costs from paid claim errors
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, \$ Tokens, Cabs- Fourth Quarter	\$	-	\$	6,440	\$	6,440	To match detailed expenditure report
Schedule B-4							
2. Other SSA Allowable Units (D) 4th Quarter		966		190		1,156	To match supporting documentation
5. SSA Unallowable Units (D) 4th Quarter		565		(190)		375	To match supporting documentation
Worksheet 1							
3. Buildings/Improve (X) Gen Expense All Prgm.	\$	53,027	\$	15,272			To correct depreciation on roof project
			\$	(517)	\$	67,782	To correct depreciation on flooring project
8. COG Expenses (L) Community Residential	\$	614	\$	(12)	\$	602	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$	317	\$	(169)	\$	148	To match final COG workbook
Worksheet 2							
1. Salaries (X) Gen Expense All Prgm.	\$	248,983	\$	2,584	\$	251,567	To reclassify Office Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$	119,042	\$	1,578	\$	120,620	To reclassify Office Manager benefits
4. Other Expenses (X) Gen Expense All Prgm.	\$	108,271	\$	(1,633)	\$	106,638	To reclassify SSA copier expenses
5. COG Expenses (L) Community Residential	\$	19,075	\$	(355)	\$	18,720	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$	4,259	\$	355	\$	4,614	To match final COG workbook
Worksheet 3							
5. COG Expenses (L) Community Residential	\$	1,562	\$	(29)	\$	1,533	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$	349	\$	29	\$	378	To match final COG workbook

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

		Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 7-B							
5.	COG Expenses (L) Community Residential	\$ 1,544	\$	(1,544)	\$	-	To match final COG workbook
Worksheet 9							
1.	Salaries (N) Service & Support Admin. Costs	\$ 530,060	\$	(2,584)	\$	527,476	To reclassify Office Manager salary
2.	Employee Benefits (N) Service & Support Admin. Costs	\$ 262,108	\$	(1,578)	\$	260,530	To reclassify Office Manager benefits
4.	Other Expenses (N) Service & Support Admin. Costs	\$ 29,703	\$	(460)			To reclassify room and board expense
			\$	1,633	\$	30,876	To reclassify SSA copier expenses
5.	COG Expenses (N) Service & Support Admin. Costs	\$ 18,567	\$	1,544	\$	20,111	To match final COG workbook
Worksheet 10							
1.	Salaries (H) Unasgn Adult Program	\$ 72,862	\$	(1,346)	\$	71,516	To reclassify Community Employment Coordinator salary
2.	Employee Benefits (H) Unasgn Adult Program	\$ 35,622	\$	(20)	\$	35,602	To reclassify Community Employment Coordinator benefits
4.	Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	1,346			To reclassify Community Employment Coordinator salary
			\$	20	\$	1,366	To reclassify Community Employment Coordinator benefits
Reconciliation to County Auditor Worksheet							
Expense:							
	Less: Capital Costs	\$ (129,408)	\$	(15,272)			To reconcile off depreciation adjustment
			\$	517	\$	(144,163)	To reconcile off depreciation adjustment

Appendix B
Ottawa County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
19. Room and Board/Cost to Live (L) Community Residential	\$ 82,094	\$	460	\$	82,554	To reclassify room and board expense
Schedule B-1, Section A						
2. Dietary Services (B) Adult	-		396		396	To match square footage summary
4. Nursing Services (B) Adult	182		66		248	To match square footage summary
14. Facility Based Services (B) Adult	-		6,201		6,201	To match square footage summary
19. Community Residential (D) General	293		(28)		265	To match square footage summary
			(72)		193	To reclassify Community Employment Coordinator office due to payroll error
20. Family Support Services (D) General	40		40		80	To match square footage summary
25. Non-Reimbursable (B) Adult	-		18,602		18,602	To match square footage summary
			72		18,674	To reclassify Community Employment Coordinator office due to payroll error
25. Non-Reimbursable (D) General	45,069		(25,239)		19,830	To match square footage summary
Schedule B-1, Section B						
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	-		3		3	To record contracted CE individuals
4. 15 Minute Units (C) Supported Emp. - Community Employment	-		383		383	To record contracted CE 15 minute units
6. A (A) Facility Based Services	78		10		88	To record contracted day service individuals
7. A-1 (A) Facility Based Services	8		2		10	To record contracted day service individuals
8. B (A) Facility Based Services	30		4		34	To record contracted day service individuals
9. C (A) Facility Based Services	34		3		37	To record contracted day service individuals
10. A (A) Facility Based Services	3,240		1,966		5,206	To record contracted day service days of attendance
11. A-1 (A) Facility Based Services	244		369		613	To record contracted day service days of attendance
12. B (A) Facility Based Services	1,410		298		1,708	To record contracted day service days of attendance
			1		1,709	To correct days of attendance
13. C (A) Facility Based Services	1,555		967		2,522	To record contracted day service days of attendance
Schedule B-3						
5. Facility Based Services (G) One Way Trips- Fourth Quarter	-		3,210		3,210	To record contracted transportation trips
6. Supported Emp. - Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 8,068	\$	5,638	\$	2,430	To record contracted transportation per-mile costs
			579	\$	14,285	To record contracted transportation per-mile costs
Worksheet 1						
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 55,297	\$	13,526	\$	68,823	To correct depreciation on roof project
			(517)	\$	68,306	To correct depreciation on flooring project
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 253,260	\$	984	\$	254,244	To reclassify MAC salaries
			1,840	\$	256,084	To reclassify Office Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 118,187	\$	880	\$	119,067	To reclassify Office Manager benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 39,221	\$	(11,733)	\$	27,488	To reclassify office assistant expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 120,749	\$	(326)	\$	120,423	To reclassify fee paid to COG
Worksheet 6						
1. Salaries (I) Medicaid Admin	\$ 90,931	\$	(5,654)	\$	85,277	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 48,069	\$	(2,984)	\$	45,085	To match MAC report

Appendix B (Page 2)
Ottawa County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7-B				
1. Salaries (E) Facility Based Services	\$ 58,561	\$ 197	\$ 58,758	To reclassify MAC salaries
Worksheet 8				
3. Service Contracts (F) Enclave	\$ 42,550	\$ 5,638		To reclassify Enclave transportation expenses
		\$ 579	\$ 48,767	To reclassify Enclave transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 525,633	\$ 2,362		To reclassify MAC salaries
		\$ 2,236		To reclassify MAC salaries
		\$ 2,464		To reclassify MAC salaries
		\$ (1,840)	\$ 530,855	To reclassify Office Manager salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 256,079	\$ (880)	\$ 255,199	To reclassify Office Manager benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 4,344	\$ (4,344)	-	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 28,363	\$ (460)	\$ 27,903	To reclassify room and board expense
Worksheet 10				
1. Salaries (H) Unasgn Adult Program	\$ 111,255	\$ 394		To reclassify MAC salaries
		\$ (8,078)	\$ 103,571	To reclassify Community Employment Coordinator salary
2. Employee Benefits (H) Unasgn Adult Program	\$ 46,175	\$ (2,794)	\$ 43,381	To reclassify Community Employment Coordinator benefits
3. Service Contracts (F) Enclave	\$ 40,708	\$ (35,070)		To reclassify Enclave and Community Employment expenses with no corresponding statistics
		\$ (5,638)	-	To reclassify Enclave transportation expenses
3. Service Contracts (G) Community Employment	\$ 26,423	\$ (20,000)		To reclassify Community Employment expenses with no corresponding statistics
		\$ (579)		To reclassify Community Employment transportation expenses
		\$ (2,544)	\$ 3,300	To reclassify Enclave expenses with no corresponding statistics
4. Other Expenses (E) Facility Based Services	\$ 3,702	\$ 11,733	\$ 15,435	To reclassify office assistant expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,782	\$ 20,000		To reclassify Community Employment expenses with no corresponding statistics
		\$ 35,070		To reclassify Enclave and Community Employment expenses with no corresponding statistics
		\$ 2,544		To reclassify Enclave expenses with no corresponding statistics
		\$ 8,078		To reclassify Community Employment Coordinator Salary
		\$ 2,794	\$ 71,268	To reclassify Community Employment Coordinator benefits
5. COG Expenses (O) Non-Federal Reimbursable	\$ 2,276	\$ (2,276)	-	To match final COG workbook
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 115,350	\$ 4,344		To reclassify fees paid to COG
		\$ 326	\$ 120,020	To reclassify fee paid to COG
Less: Capital Costs	\$ (131,678)	\$ (13,526)		To reconcile off depreciation adjustment
		\$ 517	\$ (144,687)	To reconcile off depreciation adjustment



Dave Yost • Auditor of State

OTTAWA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

OTTAWA 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 26, 2016**