



Dave Yost • Auditor of State

WASHINGTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Washington County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space. We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted significant changes have occurred; therefore, we performed the procedures below.

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

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no square footage variances for rooms that were measured exceeding 10 percent.

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

We compared each room on the floor plan of the Wasco, Inc. building to the County Board's summary for each year. We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We found no inconsistencies between the County Board's methodology and the Cost Report Guide except that square footage should be allocated for the MAC Coordinator and Asst. Coordinator. We reported these variances in Appendix A (2009) and Appendix B (2010).

Statistics – Attendance

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

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

2. We compared the County Board's supporting documentation for the hours of service to the typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports to determine if the statistics were reported according to the Cost Report Guides.

We found no differences in the 2009 and 2010 for Facility Based Services or the 2010 Enclave typical hours of service. We found the County Board omitted Enclave typical hours of service in 2009. We obtained documentation supporting documentation for Enclave typical hours of service for 2009 and reported the omitted typical hours of service in Appendix A (2009).

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

We compared the County Board's Day Service Attendance Summary reports for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found variances exceeding two percent in 2009 as reported in Appendix A (2009). We found no variances or computational errors in 2010.

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 in 2009 Facility Based and Enclave individuals served and as a result we performed procedure 5 below.

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

We haphazardly selected 15 Facility Based and 15 Enclave individual names from the County Board's attendance sheets for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports

We found no differences.

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

We did not perform this procedure because the units of service statistics provided through the Pathways grant were not tracked by the County Board. As a result, these costs were offset on Schedule a1, Adult Program worksheet.

Statistics – Transportation

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

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

We found differences for 2009 as reported in Appendix A (2009). We found no variances or computational errors exceeding two percent in 2010; however, we found 2010 trips reimbursed on a per mile basis were incorrectly included on Schedule B-3 and were removed as reported in Appendix B (2010).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals for 2009 and 10 individuals for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

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

We compared the cost of bus tokens/cabs from the County Board's Cost Report Detailed By Worksheet By Account and By Line Item reports to the amount reported in *Schedule B-3* of the Cost Reports.

We found differences in 2009 and reported these differences on Appendix A (2009). We found no differences or computational errors exceeding two percent in 2010; however, in both 2009 and 2010 we found the costs for trips reimbursed on a per mile basis were incorrectly excluded from Schedule B-3 and were added in as reported in Appendix B (2010).

Statistics – Service and Support Administration (SSA)

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

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

We found differences as reported in Appendix A (2009). We found no differences for 2010.

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected 40 Other Allowable SSA units for 2009 and 40 units for 2010 from the Unit Entry by Date Span Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

We found no errors in 2010. We found that 18% of the 2009 sample units tested were for individuals Medicaid eligible at the time of service delivery and 5% of the units were Unallowable SSA units and we reported these differences in Appendix A (2009). We selected an additional sample of 40 units in 2009 to determine if the individuals were Medicaid eligible at the time of service delivery and we found the error did not exceed 10 percent of our sample.

3. We haphazardly selected a sample of 40 Unallowable SSA service units for 2009 and 40 units for 2010 from the Unit Entry by Date Span Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2010. We found that 8% of the 2009 sample units tested were TCM units and we reported these differences in Appendix A (2009). We selected an additional sample of 40 units and found no errors.

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

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* to 2009 for Unallowable SSA units and we noted this was due to adjustments made during this AUP review for general time units and the County Board's explanation that SSA services to autistic services decreased. We reported no variances in Appendix A (2009) or Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Revenue Audit Trail reports for 1-200-0620 (Local Funds), 1-210-0620 (Federal Funds), 1-215-0620 (State Funds), 2-210-0621 (RSC-VRP3 funds), 3-200-0622 (Local Supported Living Funds), 3-215-0622 (State Supported Living Funds), 4-210-0623 (Fed Special Educ Part-B IDEA ODE funds), 4-210-0624 (MRDD Title V funds), 5-210-0625 (Fed Early Childhood Spec Ed ODE funds), 0627 (IDEA Part B Stimulus funds), and 0628 (IDEA Part B Preschool) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

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

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals after the adjustments in Procedure 2 above were made.

4. We compared revenue entries on *Schedule C, Income Report* to the MEORC Council of Government (COG) prepared County Board Summary Workbook.

We did not perform this procedure in 2009 because the County Board did not participate in a COG in 2009. We found no differences in 2010.

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

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

- Title XX in the amount of \$52,032 in 2009 and \$18,271 in 2010;
- IDEA Part B in the amount of \$51,964 in 2009 and \$66,510 in 2010;
- Early Childhood Special Education in the amount of \$14,466 in 2009 and \$9,960 in 2010;
- Title V Innovative in the amount of \$76 in 2009;
- School Lunch Program in the amount of \$53,913 in 2009 and \$52,538 in 2010;
- CARF Reimbursement in the amount of \$77,418 in 2009 and \$5,916 in 2010;
- Transition reimbursement in the amount of \$10,000 in 2009;
- Reimbursements from local school districts and boards in the amount of \$236,176 in 2009 and \$197,997 in 2010.
- STRS Reimbursements in the amount of \$40,033 in 2009;
- Motor Vehicle Fuel Tax in the amount of \$1,583 in 2009 and \$1,633 in 2010;
- Bus repair insurance check in the amount of \$3,866 in 2009; and
- Refunds and reimbursements in the amount of \$85,648 in 2009 and \$19,175 in 2010.

In addition, we noted Pathways reimbursements in the amount of \$263,597 in 2009 and \$344,675 in 2010 but don't consider these potential revenue offsets because we offset the corresponding expenses on Schedule a1, Adult Worksheet.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

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

- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2009 and/or 2010.

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

We compared the number of reimbursed TCM units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units*.

In 2009, we found no instance where the Medicaid reimbursed units were greater than audited TCM. In 2010 we found the Medicaid reimbursed TCM units (25,962) were greater than supported TCM units (25,949) on the County Board's TCM Units report by 14 units. See above for finding.

Recoverable Finding - 2010

Finding \$104.93

We determined the County Board was over reimbursed for 14 units of Targeted Case Management (TCM) service in which the County Board was reimbursed for 14 units more than supported TCM units.

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
TCM	14	Reimbursed units were greater than reported units	\$90.63	\$14.30	\$104.93

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptations to Line (25) Other Waiver Services to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

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

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Expense Audit Trail report balances for funds 200-0620, 210-0620 and 215-0620 Mental Retardation & Developmental Disability, 200-0622, 210-0622 and 215-0622 MRDD Community Residential Services, 210-0621 Help Me Grow, 210-0623 MRDD Special Education Part B, 210-0624 MRDD Title V, and 210-0625 MRDD Early Childhood Special Education.

We found no differences.

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

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the Reconciliation to County Auditor Worksheet to the County Board's State Expenses Detailed report and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above for 2009 and 2010.

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 Cost Report Detailed By Worksheet By Account and By Line Item and DD Voucher Date Written reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the MEORC Council of Government (COG) prepared County Board Summary Workbook.

We did not perform this procedure in 2009 because the County Board did not participate in a COG in 2009. We found differences as reported in Appendix B (2010).

6. DODD asked us to determine whether total County Board's detailed disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's DD Voucher Date Written reports for Service Contracts and Other Expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

6. We scanned the County Board's DD Voucher Date Written reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized in 2009 in Appendix A (2009). We found no differences in 2010.

7. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's DD Voucher Date Written reports that were classified as Service Contracts and Other Expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2009) and Appendix B (2010).

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) to verify assets were either capitalized or expensed in accordance with established guidelines.

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

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2009) and Appendix B (2010).

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

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

We found differences as reported in Appendix A (2009) and Appendix B (2010).

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized in Appendix A (2009). We found no differences in 2010.

5. We haphazardly selected two fixed assets which met the County Board's capitalization policy and were purchased in 2009 and 2010 to determine if their useful life 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 period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We scanned the County Board's DD Revenue Received Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the County Auditor's report totals for the 200-0620 Mental Retardation & Developmental Disabilities and 210-0620 MRDD Community Residential Services funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the County Auditor's Expense Audit Trail reports. The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's Cost Report Detailed By Worksheet By Account and By Line Item and DD Voucher Date Written reports.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

3. We selected 40 employees and compared the County Board's Payroll Totals By Job Description by Date Span report to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010) and because misclassification errors exceeded 10 percent of the sample size we performed Procedure 4 below.

4. We scanned the County Board's Payroll Totals By Job Description by Date Span report 2009 and 2010 and compared classification of employees to entries on Worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits exceeded the County Board's payroll records by one percent or more.

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

We found no variances exceeding one percent.

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

We reported differences in Appendix A (2009). We found no differences in 2010.

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

We reported differences in Appendix A (2009) and Appendix B (2010).

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 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.

We found one RMTS observed moment for Activity Code 7, referral, coordination and monitoring of Medicaid services, one RMTS observed moment for Activity Code 11, program planning, development and interagency coordination of Medicaid services and two RMTS observed moments for Activity Code 18, general administration that lacked supporting documentation. We have reported these instances of non-compliance to DODD. DODD is currently working with the Ohio Department of Medicaid (ODM) to determine an acceptable methodology to calculate the findings for recovery.

Recommendation:

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."

The County Board responded that they were unaware during this time period they were supposed to be retaining supporting documentation for RMTS moments.

The County Board's response is included under the MAC Section, Procedure 4 above. We did not audit the responses and, accordingly, we express no opinion on it.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Sincerely,

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

Dave Yost
Auditor of State

September 13, 2013

cc: Susan Tilton, Superintendent, Washington County Board of Developmental Disabilities
Brenda Riffe, Business Manager, Washington County Board of Developmental Disabilities
Jonathan Dehmlow, Board President, Washington County Board of Developmental Disabilities

Appendix A
Washington County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	95	158	253	To correct square footage
1. Building Services (C) Child		902	1,124	To correct square footage
2. Dietary Services (B) Adult	1,387	(1,387)	-	To correct square footage
2. Dietary Services (C) Child	1,701	(292)	1,409	To correct square footage
4. Nursing Services (B) Adult	242	99	341	To correct square footage
4. Nursing Services (C) Child	-	171	171	To correct square footage
5. Speech/Audiology (B) Adult	84	(84)	-	To correct square footage
5. Speech/Audiology (C) Child	476	(84)	392	To correct square footage
7. Occupational Therapy (C) Child	1,039	(392)	647	To correct square footage
8. Physical Therapy (B) Adult	84	(84)	-	To correct square footage
8. Physical Therapy (C) Child	1,039	(392)	647	To correct square footage
11. 0-2 Age Children (C) Child	824	(32)	792	To correct square footage
12. 3-5 Age Children (C) Child	3,138	4,125	7,263	To correct square footage
13. 6-21 Age Children (C) Child	12,531	(3,108)	9,423	To correct square footage
14. Facility Based Services (B) Adult	11,850	5,310	17,160	To correct square footage
15. Supported Emp. -Enclave (B) Adult	-	218	218	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	60	(60)	-	To correct square footage
17. Medicaid Administration (A) MAC	-	41	41	To correct square footage
20. Family Support Services (D) General	-	83	83	To correct square footage
21. Service And Support Admin (D) General	1,544	(1,079)	465	To correct square footage
22. Program Supervision (B) Adult	340	245	585	To correct square footage
23. Administration (D) General	3,907	(1,875)	2,032	To correct square footage
25. Non-Reimbursable (C) Child	-	695	695	To correct square footage
25. Non-Reimbursable (D) General	1,363	(1,363)	-	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	133	30	163	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	51	(15)	36	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	3,426	796	4,222	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	-	6	6	To correct typical hours of service
Schedule B-3				
2. Children 3-5 (G) One Way Trips- Fourth Quarter	3,782	1,615	5,397	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	5,127	(908)	4,219	To correct one way trips
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	-	3,000	3,000	To report transportation costs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	48,792	2,568	51,360	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	847	847	To report per mile reimbursements to the County Board
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	1,744	1,744	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	5,636	(676)		To correct SSA units
		11		To reclassify TCM units
		3	4,974	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	490	816		To correct SSA units
		(11)		To reclassify TCM units
		(2)	1,293	To reclassify unallowable units
5. SSA Unallowable Units (A) 1st Quarter	3,474	(1,929)		To correct SSA units
		2		To reclassify unallowable units
		(3)	1,544	To reclassify TCM units
5. SSA Unallowable Units (B) 2nd Quarter	3,896	(3,896)	-	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	4,576	(4,576)	-	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	2,485	(2,485)	-	To correct SSA units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 332	\$ (332)	\$ -	To correct depreciation
4. Fixtures (E) Facility Based Services	\$ 1,050	\$ (1,050)	\$ -	To correct depreciation
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 56,925	\$ 56,925	To correct depreciation
5. Movable Equipment (E) Facility Based Services	\$ 1,704	\$ (1,704)	\$ -	To correct depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 1,526	\$ (1,526)	\$ -	To correct depreciation
6. Capital Leases (E) Facility Based Services	\$ 2,873	\$ (2,873)	\$ -	To correct depreciation
6. Capital Leases (U) Transportation	\$ 18,217	\$ (18,217)	\$ -	To correct depreciation
6. Capital Leases (X) Gen Expense All Prgm.	\$ 3,303	\$ (3,303)	\$ -	To correct depreciation
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 407,125	\$ (200,677)	\$ 206,448	To correct MAC amounts
3. Service Contracts (X) Gen Expense All Prgm.	\$ 31,672	\$ (1,066)	\$ 30,606	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 135	\$ 1,066		To reclassify non-federal reimbursable expenses
		\$ 56	\$ 1,257	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 140,146	\$ (6,300)		To reclassify SSA and EI equipment expenses
		\$ (50,500)		To reclassify children's expenses
		\$ (56)	\$ 83,290	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 90,975		To reclassify auditor and treasurer fees
		\$ 37,034		To reclassify contingent billing fees
		\$ 64,067	\$ 192,076	To reclassify DODD admin fees

Appendix A
Washington County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 17,884	\$ (17,884)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (B) Ages 3-5	\$ 30,006	\$ (30,006)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (C) Ages 6-21	\$ 30,006	\$ (30,006)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (D) Unasgn Children Program	\$ 17,884	\$ (17,884)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (E) Facility Based Services	\$ 168,227	\$ (108,216)	\$ 60,011	To reclassify salaries for first line supervisors
1. Salaries (F) Enclave	\$ 41,180	\$ (41,180)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 60,011	\$ (60,011)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (U) Transportation	\$ 49,907	\$ (49,907)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (A) Ages 0-2	\$ 6,632	\$ (6,632)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (B) Ages 3-5	\$ 13,307	\$ (13,307)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (C) Ages 6-21	\$ 13,307	\$ (13,307)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 6,632	\$ (6,632)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 50,264	\$ (29,172)	\$ 21,092	To reclassify benefits for first line supervisors
2. Employee Benefits (F) Enclave	\$ 14,607	\$ (14,607)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (G) Community Employment	\$ 26,679	\$ (26,679)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (U) Transportation	\$ 23,979	\$ (23,979)	\$ -	To reclassify benefits for first line supervisors
4. Other Expenses (A) Ages 0-2	\$ 1,593	\$ (1,005)	\$ -	To reclassify travel expenses
		\$ (588)	\$ -	To reclassify travel expenses
4. Other Expenses (B) Ages (3-5)	\$ 34	\$ (34)	\$ -	To reclassify travel expenses
4. Other Expenses (C) Ages (6-21)	\$ 34	\$ (34)	\$ -	To reclassify travel expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,005	\$ (1,005)	\$ -	To reclassify travel expenses
4. Other Expenses (N) Service & Support Admin	\$ 969	\$ (969)	\$ -	To reclassify travel expenses
Worksheet 3				
4. Other Expenses (H) Unasgn Adult Program	\$ 53,811	\$ (16,200)	\$ 37,611	To capitalize, rather than expense, an asset
Worksheet 4				
3. Service Contracts (D) Unasgn Children Program	\$ 5,042	\$ 49,239	\$ 54,281	To reclassify child dietary expenses
3. Other Expenses (X) Gen Expense All Prgm.	\$ 49,339	\$ (49,239)	\$ -	To reclassify child dietary expenses
		\$ (100)	\$ -	To reclassify Facility Based expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 1,119	\$ 1,119	To reclassify child dietary expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,237	\$ (1,119)	\$ -	To reclassify child dietary expenses
		\$ (1,118)	\$ -	To reclassify Facility Based expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 194,794	\$ 17,885	\$ 212,679	To reclassify salaries for first line supervisors
1. Salaries (B) Ages 3-5	\$ 220,398	\$ 30,006	\$ 250,404	To reclassify salaries for first line supervisors
1. Salaries (C) Ages 6-21	\$ 233,712	\$ 30,006	\$ 263,718	To reclassify salaries for first line supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 15,385	\$ 15,385	To reclassify family support salaries
2. Employee Benefits (A) Ages (0-2)	\$ 72,515	\$ 6,633	\$ 79,148	To reclassify benefits for first line supervisors
2. Employee Benefits (B) Ages (3-5)	\$ 69,200	\$ 13,307	\$ 82,507	To reclassify benefits for first line supervisors
2. Employee Benefits (C) Ages (6-21)	\$ 78,305	\$ 13,307	\$ 91,612	To reclassify benefits for first line supervisors
2. Employee Benefits (M) Family Support Services	\$ -	\$ 4,783	\$ 4,783	To reclassify benefits
3. Service Contracts (M) Family Support Services	\$ 55,286	\$ (15,385)	\$ -	To reclassify family support salaries
		\$ (4,783)	\$ 35,118	To reclassify benefits
4. Other Expenses (A) Ages (0-2)	\$ 12,416	\$ 1,005	\$ -	To reclassify travel expenses
		\$ 588	\$ -	To reclassify travel expenses
		\$ 2,000	\$ 16,009	To reclassify EI equipment expenses
4. Other Expenses (B) Ages (3-5)	\$ 13,827	\$ 34	\$ 13,861	To reclassify travel expenses
4. Other Expenses (C) Ages (6-21)	\$ 16,956	\$ 11,631	\$ -	To reclassify classroom aide expense
		\$ 34	\$ 28,621	To reclassify travel expenses
4. Other Expenses (D) Unasgn Children Program	\$ 277	\$ 50,500	\$ 50,777	To reclassify children's expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ -	\$ 119,367	\$ 119,367	To correct MAC amounts
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 226,937	\$ 226,937	To correct MAC amounts
Worksheet 7-C				
4. Other Expenses (A) Ages 0-2	\$ 2,010	\$ (2,010)	\$ -	To reclassify travel expenses
4. Other Expenses (D) Unasgn Children Program	\$ 30,605	\$ 2,010	\$ 32,615	To reclassify travel expenses
Worksheet 7-E				
1. Salaries (D) Unasgn Children Program	\$ 43,099	\$ 8,942	\$ 52,041	To reclassify salaries for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 9,583	\$ 3,316	\$ 12,899	To reclassify benefits for first line supervisors
4. Other Expenses (D) Unasgn Children Program	\$ 10,057	\$ 502	\$ 10,559	To reclassify travel expenses
Worksheet 7-F				
1. Salaries (D) Unasgn Children Program	114,106	8,942	123,048	To reclassify salaries for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	35,429	3,316	38,745	To reclassify benefits for first line supervisors
4. Other Expenses (D) Unasgn Children Program	10,676	503	11,179	To reclassify travel expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 250,303	\$ 49,907	\$ 300,210	To reclassify salaries for first line supervisors
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 70,054	\$ 23,979	\$ 94,033	To reclassify benefits for first line supervisors
3. Service Contracts (E) Facility Based Services	\$ 13,575	\$ (13,575)	\$ -	To agree to compiled amounts
3. Service Contracts (F) Enclave	\$ -	\$ 13,575	\$ 13,575	To agree to compiled amounts
4. Other Expenses (E) Facility Based Services	\$ -	\$ 3,000	\$ 3,000	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 217,517	\$ (81,729)	\$ 135,788	To capitalize, rather than expense, an asset
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 575,448	\$ 60,011	\$ -	To reclassify salaries for first line supervisors
		\$ (78,416)	\$ 557,043	To correct MAC amounts
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 241,920	\$ 26,679	\$ 268,599	To reclassify benefits for first line supervisors
4. Other Expenses (N) Service & Support Admin. Costs	\$ 11,699	\$ 969	\$ -	To reclassify travel expenses
		\$ 4,300	\$ -	To reclassify SSA equipment expenses
		\$ (11,631)	\$ 5,337	To reclassify classroom aide expense

Appendix A
Washington County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 707,877	\$ 108,216		To reclassify salaries for first line supervisors
		\$ (28,820)		To reclassify Enclave salaries
		\$ (22,226)	\$ 765,047	To correct MAC amounts
1. Salaries (F) Enclave	\$ -	\$ 41,180		To reclassify salaries for first line supervisors
		\$ 28,820	\$ 70,000	To reclassify Enclave salaries
1. Salaries (G) Community Employment	\$ -	\$ 45,430	\$ 45,430	To reclassify Community Employment grant expenses
1. Salaries (H) Unasgn Adult Program	\$ 47,657	\$ (44,985)	\$ 2,672	To correct MAC amounts
2. Employee Benefits (E) Facility Based Services	\$ 289,583	\$ 29,170		To reclassify benefits for first line supervisors
		\$ (11,151)	\$ 307,602	To reclassify Enclave benefits
2. Employee Benefits (F) Enclave	\$ -	\$ 14,607		To reclassify benefits for first line supervisors
		\$ 11,151	\$ 25,758	To reclassify Enclave benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 12,205	\$ 12,205	To reclassify Community Employment grant expenses
3. Service Contracts (E) Facility Based Services	\$ 395,162	\$ 43,102		To reclassify Facility Based expenses
		\$ 100	\$ 438,364	To reclassify Facility Based expenses
3. Service Contracts (F) Enclave	\$ 43,102	\$ (43,102)	\$ -	To reclassify Facility Based expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 328,619	\$ 328,619	To reclassify Community Employment grant expenses
4. Other Expenses (E) Facility Based Services	\$ 12,309	\$ 1,118	\$ 13,427	To reclassify Facility Based expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 23,455	\$ 23,455	To reclassify Community Employment grant expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 4,500	\$ (3,000)	\$ 1,500	To reclassify transportation expenses
a1adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 409,709	\$ 409,709	To offset Community Employment grant expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ 90,975	\$ (90,975)	\$ -	To reclassify auditor and treasurer fees
Plus: Purchases Greater Than \$5,000	\$ 35,884	\$ 16,200		To capitalize, rather than expense, an asset
		\$ 81,729	\$ 133,813	To capitalize, rather than expense, an asset
Plus: Billing Connection Fees	\$ 37,034	\$ (37,034)	\$ -	To reclassify contingent billing fees
Plus: Other	\$ 534,710	\$ (409,710)	\$ 125,000	To reclassify Community Employment grant expenses
Memo: 1 1/2% ODMR/DD "Administration & Oversight Fee"	\$ 64,067	\$ (64,067)	\$ -	To reclassify DODD admin fees
Less: Capital Costs	\$ (29,004)	\$ (27,921)	\$ (56,925)	To reconcile off depreciation
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	-	\$ 5,676	\$ 5,676	To report ancillary costs

Appendix B
Washington County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	195	58	253	To correct square footage
2. Dietary (B) Adult	1,184	(1,184)	-	To correct square footage
5. Speech/Audiology (C) Child	264	(21)	243	To correct square footage
7. Occupational Therapy (C) Child	648	(21)	627	To correct square footage
8. Physical Therapy (C) Child	648	(21)	627	To correct square footage
11. Early Intervention (C) Child	199	(20)	179	To correct square footage
12. Pre-School (C) Child	7,056	60	7,116	To correct square footage
13. School Age (C) Child	7,891	592	8,483	To correct square footage
14. Facility Based Services (B) Adult	16,589	829	17,418	To correct square footage
17. Medicaid Administration (A) MAC	-	41	41	To correct square footage
20. Family Support Services (D) General	-	83	83	To correct square footage
22. Program Supervision (C) Child	120	(120)	-	To correct square footage
23. Administration (D) General	2,680	(1,571)	1,109	To correct square footage
25. Non-Reimbursable (B) Adult	1,162	(1,162)	-	To correct square footage
25. Non-Reimbursable (C) Child	3,203	(2,520)	683	To correct square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,856	(178)	10,678	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	1,123	1,123	To report per mile reimbursements to the County Board
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	207	(4)	203	To remove general time units
Worksheet 1				
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 57,074	\$ 57,074	To correct depreciation
7. Other (X) Gen Expense All Prgm.	\$ 39,212	\$ (39,212)	\$ -	To correct depreciation
8. COG Expenses (L) Community Residential	\$ -	\$ 2	\$ 2	To agree to audited COG data
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 18	\$ 18	To agree to audited COG data
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 160,166	\$ (122)	\$ 160,044	To agree to compiled amount
3. Service Contracts (X) Gen Expense All Prgm.	\$ 179,511	\$ (52,054)	\$ (16,822)	To reclassify DODD admin fees
		\$ (27,500)	\$ (27,500)	To reclassify contingent billing fees
		\$ (977)	\$ (977)	To reclassify children's expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 162	\$ 162	To reclassify non-federal reimbursement expenses
		\$ 977	\$ 977	To reclassify non-federal reimbursement expenses
4. Other Expenses (X) General Expenses, All Programs	\$ 20,872	\$ (162)	\$ 20,710	To reclassify non-federal reimbursement expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 95	\$ 95	To agree to audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,150	\$ 1,150	To agree to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 77,680	\$ 77,680	To reclassify auditor and treasurer fees
		\$ 52,054	\$ 52,054	To reclassify DODD admin fees
		\$ 16,822	\$ 16,822	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 28,177	\$ (28,177)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (B) Ages 3-5	\$ 41,336	\$ (41,336)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (C) Ages 6-21	\$ 41,336	\$ (41,336)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (D) Unasgn Children Program	\$ 24,190	\$ (24,190)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (E) Facility Based Services	\$ 318,888	\$ (260,253)	\$ 58,635	To reclassify salaries for first line supervisors
1. Salaries (F) Enclave	\$ 40,236	\$ (40,236)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 36,762	\$ (36,762)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (U) Transportation	\$ 48,763	\$ (48,763)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (A) Ages 0-2	\$ 9,557	\$ (9,557)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (B) Ages 3-5	\$ 17,487	\$ (17,487)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (C) Ages 6-21	\$ 17,487	\$ (17,487)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 9,135	\$ (9,135)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 107,855	\$ (83,931)	\$ 23,911	To reclassify benefits for first line supervisors
		\$ (13)	\$ (13)	To agree to compiled amount
2. Employee Benefits (F) Enclave	\$ 7,963	\$ (7,963)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 65,754	\$ (65,754)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (U) Transportation	\$ 26,782	\$ (26,782)	\$ -	To reclassify benefits for first line supervisors
3. Service Contracts (A) Ages 0-2	\$ 1,279	\$ (1,279)	\$ -	To reclassify training expenses
3. Service Contracts (B) Ages 3-5	\$ 250	\$ (250)	\$ -	To reclassify tuition reimbursement expenses
3. Service Contracts (C) Ages 6-21	\$ 335	\$ (335)	\$ -	To reclassify contract services
3. Service Contracts (H) Unasgn Adult Program	\$ 2,471	\$ (1,722)	\$ 749	To reclassify contract services
3. Service Contracts (N) Service & Support Admin	\$ 518	\$ (518)	\$ -	To reclassify training expenses
4. Other Expenses (A) Ages 0-2	\$ 932	\$ (932)	\$ -	To reclassify travel expenses
4. Other Expenses (B) Ages (3-5)	\$ 86	\$ (86)	\$ -	To reclassify travel & supply expenses
4. Other Expenses (C) Ages (6-21)	\$ 42	\$ (42)	\$ -	To reclassify travel expenses
4. Other Expenses (D) Unasgn Children Program	\$ 932	\$ (932)	\$ -	To reclassify travel expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,199	\$ (1,199)	\$ -	To reclassify travel expenses
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ -	\$ 3	\$ 3	To agree to audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 30	\$ 30	To agree to audited COG data

Appendix B
Washington County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 4				
3. Service Contracts (B) Ages 3-5	\$ 33,328	\$ (33,328)	\$ -	To reclassify child dietary and facility based expenses
3. Service Contracts (C) Ages 6-21	\$ 27,366	\$ (27,366)	\$ -	To reclassify child dietary and facility based expenses
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 57,505	\$ 57,505	To reclassify child dietary expenses
3. Other Expenses (X) Gen Expense All Prgm.	\$ 1,601	\$ (1,601)	\$ -	To reclassify child dietary and facility based expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 3,170	\$ 3,170	To reclassify child dietary expenses
4. Other Expenses (E) Facility Based Services	\$ 5,971	\$ (5,971)	\$ -	To reclassify child dietary and facility based expenses
4. Other Expenses (X) General Expenses, All Programs	\$ 369	\$ (369)	\$ -	To reclassify child dietary and facility based expenses
12. Number of Meals Served (E) Facility Based Services	169	-169	0	To correct number of meals served
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 203,346	\$ 18,155	\$ 221,501	To reclassify salaries for first line supervisors
1. Salaries (B) Ages 3-5	\$ 184,995	\$ 41,336	\$ 226,331	To reclassify salaries for first line supervisors
1. Salaries (C) Ages 6-21	\$ 218,289	\$ 41,336	\$ 259,625	To reclassify salaries for first line supervisors
1. Salaries (D) Unasgn Children Program	\$ 47,467	\$ 1,705	\$ 49,172	To reclassify salaries for first line supervisors
1. Salaries (M) Family Support Services	\$ -	\$ 15,032	\$ 15,032	To reclassify salaries for first line supervisors
2. Employee Benefits (A) Ages (0-2)	\$ 76,424	\$ 7,364	\$ 83,788	To reclassify benefits for first line supervisors
2. Employee Benefits (B) Ages (3-5)	\$ 45,926	\$ 17,487	\$ 63,413	To reclassify benefits for first line supervisors
2. Employee Benefits (C) Ages (6-21)	\$ 77,815	\$ 17,487	\$ 95,302	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 18,445	\$ 782	\$ 19,227	To reclassify benefits for first line supervisors
2. Employee Benefits (M) Family Support Services	\$ -	\$ 3,289	\$ 3,289	To reclassify benefits for first line supervisors
3. Service Contracts (A) Ages (0-2)	\$ 4,025	\$ 1,279	\$ 5,304	To reclassify training expenses
3. Service Contracts (B) Ages (3-5)	\$ 7,112	\$ 250	\$ 7,362	To reclassify tuition reimbursement expenses
3. Service Contracts (C) Ages (6-21)	\$ 62,051	\$ 335	\$ 62,386	To reclassify contract services
3. Service Contracts (D) Unasgn Children Program	\$ 4,924	\$ 27,500	\$ 32,424	To reclassify children's coaching
3. Service Contracts (M) Family Support Services	\$ 27,308	\$ 70,000	\$ 97,308	To reclassify student job coaching expenses
4. Other Expenses (A) Ages (0-2)	\$ 14,596	\$ 932	\$ 15,528	To reclassify travel expenses
4. Other Expenses (B) Ages (3-5)	\$ 11,947	\$ 86	\$ 12,033	To reclassify travel & supply expenses
4. Other Expenses (C) Ages (6-21)	\$ 12,078	\$ 42	\$ 12,120	To reclassify travel expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 106,004	\$ 106,004	To reclassify Community Residential expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 455	\$ 455	To agree to audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 5,510	\$ 5,510	To agree to audited COG data
Worksheet 7-C				
1. Salaries (A) Ages 0-2	\$ 34,949	\$ (34,949)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (D) Unasgn Children Program	\$ 17,720	\$ 34,949	\$ 52,669	To reclassify salaries for first line supervisors
2. Employee Benefits (A) Ages 0-2	\$ 14,511	\$ (14,511)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (C) Ages 6-21	\$ 1,657	\$ 14,511	\$ 16,168	To reclassify benefits for first line supervisors
4. Other Expenses (A) Ages 0-2	\$ 1,864	\$ (1,864)	\$ -	To reclassify travel expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,809	\$ 1,864	\$ 3,673	To reclassify travel expenses
Worksheet 7-E				
1. Salaries (D) Unasgn Children Program	40,413	8,737	49,150	To reclassify salaries for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	7,172	3,628	10,800	To reclassify benefits for first line supervisors
4. Other Expenses (D) Unasgn Children Program	4,032	466	4,498	To reclassify travel expenses
Worksheet 7-F				
1. Salaries (A) Ages 0-2	80,628	(80,628)	-	To reclassify salaries for first line supervisors
1. Salaries (D) Unasgn Children Program	42,943	89,365	132,308	To reclassify salaries for first line supervisors
2. Employee Benefits (A) Ages 0-2	21,474	(21,474)	-	To reclassify benefits for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	12,389	25,102	37,491	To reclassify benefits for first line supervisors
4. Other Expenses (D) Unasgn Children Program	4,032	467	4,499	To reclassify travel expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 262,229	\$ 48,763	\$ 310,992	To reclassify salaries for first line supervisors
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 83,420	\$ 26,782	\$ 110,191	To reclassify benefits for first line supervisors
		\$ (11)	\$ -	To agree to compiled amount
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 471,220	\$ 49,389	\$ 520,609	To reclassify salaries for first line supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 155,079	\$ 47,892	\$ 202,958	To reclassify benefits for first line supervisors
		\$ (13)	\$ 202,958	To agree to compiled amount
3. Service Contracts (N) Service & Support Admin. Costs	\$ 6,717	\$ 518	\$ 7,235	To reclassify training expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,569	\$ 1,199	\$ 6,768	To reclassify travel expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 533,727	\$ 234,936	\$ 768,663	To reclassify salaries for first line supervisors
1. Salaries (F) Enclave	\$ -	\$ 52,927	\$ 52,927	To reclassify salaries for first line supervisors
1. Salaries (G) Community Employment	\$ -	\$ 43,809	\$ 43,809	To reclassify Community Employment grant expenses
2. Employee Benefits (E) Facility Based Services	\$ 223,441	\$ 90,962	\$ 314,403	To reclassify benefits for first line supervisors
2. Employee Benefits (F) Enclave	\$ -	\$ 18,794	\$ 18,794	To reclassify benefits for first line supervisors
2. Employee Benefits (G) Community Employment	\$ -	\$ 13,650	\$ 13,650	To reclassify Community Employment grant expenses
3. Service Contracts (E) Facility Based Services	\$ 406,272	\$ 4,790	\$ 411,062	To reclassify Facility Based expenses
3. Service Contracts (G) Community Employment	\$ 70,000	\$ 345,811	\$ 415,811	To reclassify Community Employment grant expenses
		\$ (70,000)	\$ 345,811	To reclassify student job coaching expenses
3. Service Contracts (H) Unasgn Adult Program	\$ 1,536	\$ 1,722	\$ 3,258	To reclassify contract services
4. Other Expenses (E) Facility Based Services	\$ 4,179	\$ 3,170	\$ 7,349	To reclassify Facility Based expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 11,777	\$ 11,777	To reclassify Community Employment grant expenses

Appendix B
Washington County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
a1adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 415,047	\$ 415,047	To offset Community Employment grant expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ 77,680	\$ (77,680)	\$ -	To reclassify auditor and treasurer fees
Plus: Capital Housing	\$ 106,004	\$ (106,004)	\$ -	To reclassify Community Residential expenses
Plus: VRP3 Grant	\$ 540,047	\$ (415,047)	\$ 125,000	To reclassify Community Employment grant expenses
Less: Capital Costs	(39,212)	(17,862)	(57,074)	To reconcile off depreciation
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	\$ -	\$ 8,843	\$ 8,843	To report ancillary costs



Dave Yost • Auditor of State

WASHINGTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WASHINGTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2013**