



GREENE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009
AND
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



Dave Yost • Auditor of State

GREENE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant'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 Greene 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 2008 and 2009 (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 unreported rented or idle floor space. We reported these variances in Appendix B (2010).

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 and 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 one building and traced each room on the floor plan 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. DODD asked us to obtain 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 are allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology for allocating square footage and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guides.

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 Statistic*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for worksheets 7B, 7C, 7E and 7F needed to be obtained for 2009 and 2010 as costs were reported in Column (X) General Expenses-All Program costs and were not properly allocated to Column (A) Ages 0-2.

The County Board provided support for these omitted statistics as reported in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

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

We compared the County Board's Persons Served Summary, Days of Attendance Adult Program and Today Center reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave and Community Employment 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 for Enclave and reported these variances in Appendix A (2009) and Appendix B (2010).

The County Board was able to provide a listing of Community Employment individuals served; however, they stated that they did not track 15 minute units during 2009 and 2010 since they did not bill for them. Therefore, without supporting documentation that a service took place neither individuals served, nor 15 minute units for the Community Employment program on *Schedule B-1, Section B, Attendance Statistics* in 2009 or 2010 could be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and were removed.

Furthermore, any corresponding direct costs and unassigned costs reported on *Worksheet 10, Adult Program* in 2009 and 2010 lacked supporting documentation to show they benefitted the County Board's program and are unallowable under 2 CFR Part 225, Appendix A, Section (C)(3)(a).

We reported these differences in Appendix A (2009) and Appendix B (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, Enclave and Community Employment 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 for facility based and enclave individuals for 2009 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 individual names from the County Board's attendance sheets for 2009 for facility based individuals and 15 individual names for enclave, 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 exceeding three individuals.

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 were unable to perform this test as the County Board did not track 15 minute units for 2009 or 2010 (see Procedure 3 above).

Statistics – Transportation

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

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

We found no differences or computational errors.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five 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 five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the 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 Detailed Expense Summary to the amount reported in *Schedule B-3* of the Cost Reports.

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

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the 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 Annual Receivable Billing Reimbursable Detail 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 Annual Receivable Billing Reimbursable Detail reports for accuracy.

We found no differences or computational errors exceeding two percent.

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

We haphazardly selected a sample of 45 units in 2009 and 46 units in 2010 for Other SSA Allowable units from the Receivable Billing Reimbursable Detail 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 were provided to individuals that were not Medicaid eligible at the time of service delivery per Medicaid Information Technology System (MITS).

From the sample population of 4,570 Other SSA Allowable units for 2009, we selected our sample of 45 units and found 15.6 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 711 units of the sample population as TCM units as reported in Appendix A (2009).

From the sample population of 2,984 Other SSA Allowable units for 2010, we selected our sample of 46 units and found 28.3 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 843 units of the sample population as TCM units as reported in Appendix B (2010).

Recommendation: We recommend the County Board develop a process to determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units on *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "Units of Service, for purposes of this schedule, are to be separated into two categories as denoted below. The below activities generate units of service for statistical purposes. Allowable Units (Units generated by performing activities noted in Columns (A) and (C) below:

- TCM – Medicaid Eligible Individuals;
- Other SSA Allowable Units – Non-Medicaid Eligible Individuals; and
- Transition Coordination services provided under the Home Choice demonstration grant."

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

We haphazardly selected a sample of 40 Unallowable SSA service units in 2009 and 40 units in 2010 from the Receivable Billing Reimbursable Detail 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).

The units found to be in error did not exceed 10 percent of our sample for 2009 and 2010.

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 2009 TCM and SSA Unallowable units and the 2010 Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that they held additional staff SSA trainings to better document services rendered.

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 History Account reports for the Board of Developmental Disabilities and Capital Projects 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 of 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 in Procedure 2 above.

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$32,742 in 2009 and \$21,033 in 2010;
- Title XX revenues in the amount of \$88,500 in 2009 and \$67,639 in 2010;
- Workforce Investment Act (WIA) revenues in the amount of \$27,674 in 2009;
- Ohio Rehabilitation Services Commission revenues in the amount of \$144,870 in 2009 and \$29,551 in 2010; and
- Help Me Grow revenues in the amount of \$99,588 in 2009 and \$136,875 in 2010.

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 uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found one instance of non-compliance with these documentation requirements for 2010. See Recoverable Finding below:

Recoverable Finding - 2010

Finding \$24.79

We determined the County Board was over reimbursed for 1 unit of FVH (Vocational Habilitation, Level One) service in which should have been billed as FCO (Supported Employment – Community 15 minute Unit – Level One).

Service Code	Units	Review Results	FFP ¹ Amount	eFMAP ² Amount	Total Finding
FVH	1	Incorrect service code billed	\$22.27	\$2.52	\$24.79

¹ Federal Financial Participation Amount (FFP)

² Enhanced Federal Medical Assistance Percentage (eFMAP)

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

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20) to Line (25), Column (L) Community Residential to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

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

We found no differences.

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 History Report balances for the Board of Developmental Disabilities and Capital Projects funds.

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

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 not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds for 2010. Disbursements in the county auditor's Expense History Account Reports exceeded the County Board disbursements by \$126,168 and we performed Procedure 3 below.

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 reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets for 2010.

We found differences as reported in Appendix B (2010) and final 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the county auditor yearly receipt totals for these funds.

4. DODD asked us to compare the County Board disbursements on the State Expenses Detailed reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

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

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

We found differences in Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements on the State Expenses Detailed reports 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 State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and 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.

7. We scanned the County Board's State Expenses Detailed 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 2010 purchases in Appendix B (2010). However, we did not determine if 2010 purchases were properly capitalized in 2011.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed reports that were classified as service contract and other expenses on Worksheets 2-10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

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

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

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

2. We compared the County Board's final 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 no differences.

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

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

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 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) and Appendix B (2010).

5. We haphazardly selected two County Board fixed assets which meet the County Board's capitalization policy and were purchased in either 2009 or 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 differences as reported in Appendix A (2009).

6. We haphazardly selected one disposed assets from both 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

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

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 Board of Developmental Disabilities fund.

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 History Reports.

The variance was less than two percent.

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

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's State Expenses Payroll Reports.

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

3. We selected 37 employees and compared the County Board's organizational chart, payroll journal and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences 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. DODD asked us to scan the County Board's Distribution of Salaries and Benefit reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We scanned the County Board's Distribution of Salaries and Benefit reports for 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).

We did not receive a response from officials to the exceptions noted above.

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

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, 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, flowing style.

Dave Yost
Auditor of State

October 30, 2012

cc: John Larock, Superintendent, Greene County Board of Developmental Disabilities
Frank Latona, Business Manager, Greene County Board of Developmental Disabilities
Brian Newell, Board President, Greene County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	312	(234)	78	To pro-rate square footage due to sale of building
14. Facility Based Services (B) Adult	13,072	(9,871)	3,201	To pro-rate square footage due to sale of building
15. Supported Emp. -Enclave (B) Adult	165	(57)	108	To pro-rate square footage due to sale of building
22. Program Supervision (B) Adult	1,451	(1,088)	363	To pro-rate square footage due to sale of building
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	73	(40)	33	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	30	(30)	-	To remove individuals served without case notes
4. 15 Minute Units (C) Supported Emp. -Community Employment	720	(720)	-	To remove 15 minute units without case notes
Schedule B-3				
1. Children 0-2 (C) One Way Trips- Second Quarter	62	(2)	60	To correct children trips
1. Children 0-2 (E) One Way Trips- Third Quarter	79	(79)	-	To correct children trips
1. Children 0-2 (G) One Way Trips- Fourth Quarter	42	(42)	-	To correct children trips
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	4,117	(4,117)	-	To remove gasoline costs
5. Facility Based Services (D) Cost of Bus, Tokens, Cabs- Second Quarter	5,251	(5,251)	-	To remove gasoline costs
5. Facility Based Services (F) Cost of Bus, Tokens, Cabs- Third Quarter	6,540	(6,540)	-	To remove gasoline costs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	7,048	(7,048)	-	To remove gasoline costs
6. Supported Emp. -Enclave (B) Cost of Bus, Tokens, Cabs- First Quarter	2,951	(2,951)	-	To remove gasoline costs
6. Supported Emp. -Enclave (D) Cost of Bus, Tokens, Cabs- Second Quarter	3,350	(3,350)	-	To remove gasoline costs
6. Supported Emp. -Enclave (F) Cost of Bus, Tokens, Cabs- Third Quarter	4,397	(4,397)	-	To remove gasoline costs
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	5,623	(5,623)	-	To remove gasoline costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,392	711	4,103	To reclassify other allowable units due to medicaid eligibility
2. Other SSA Allowable Units (D) 4th Quarter	946	(711)	235	To reclassify other allowable units due to medicaid eligibility
Schedule C				
V. Other Revenues				
(C) Donations (A) County Revenue	\$ 11,315	\$ (261)	\$ 11,054	To match audited COG data
Worksheet 1				
3. Buildings/Improve (H) Unasnq Adult Programs	\$ 6,547	\$ (4,910)	\$ 1,637	To adjust for the pro-rated depreciation on disposed assets
		\$ 102,843	\$ 104,480	To record the loss on disposal of building improvements
5. Movable Equipment (H) Unasnq Adult Programs	\$ 6,488	\$ (5,961)	\$ 527	To remove depreciation recorded during year of acquisition
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm	\$ 560,674	\$ (4,051)	\$ 556,623	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable
2. Employee Benefits (X) Gen Expense All Prgm	\$ 167,125	\$ (1,317)	\$ 165,808	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable
3. Service Contracts (X) Gen Expense All Prgm.	\$ 65,547	\$ (565)	\$ 64,982	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 9,073	\$ 9,073	To reclassify non-federal reimbursable expenses
		\$ 5,368	\$ 14,441	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,554	\$ (7,578)	\$ 51,976	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 83,639	\$ 129,636	\$ 213,275	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (A) Ages 0-2	\$ 303,877	\$ (130,140)	\$ 173,737	To reclassify non program supervision salaries
		\$ (40,103)	\$ 133,634	To reclassify non program supervision salaries
1. Salaries (H) Unasnq Adult Program	\$ 313,359	\$ (156,887)	\$ 156,472	To reclassify non program supervision salaries
1. Salaries (M) Family Support Services	\$ 93,994	\$ (41,518)	\$ 52,476	To reclassify non program supervision salaries
2. Employee Benefits (A) Ages 0-2	\$ 109,025	\$ (42,874)	\$ 66,151	To reclassify non program supervision benefits
		\$ (11,666)	\$ 54,485	To reclassify non program supervision benefits
2. Employee Benefits (H) Unasnq Adult Program	\$ 107,739	\$ (59,644)	\$ 48,095	To reclassify non program supervision benefits
2. Employee Benefits (M) Family Support Services	\$ 35,677	\$ (20,962)	\$ 14,715	To reclassify non program supervision benefits
3. Service Contracts (A) Ages 0-2	\$ 895	\$ (180)	\$ 715	To reclassify OT expenses
Worksheet 3				
3. Service Contracts (L) Community Residential	\$ 104,464	\$ (100,260)	\$ 4,204	To reclassify non-profit housing corporation costs
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 1,072,665	\$ 130,140	\$ 1,202,805	To reclassify non program supervision salaries
		\$ 40,103	\$ 1,242,908	To reclassify non program supervision salaries
1. Salaries (M) Family Support Services	\$ -	\$ 41,518	\$ 41,518	To reclassify non program supervision salaries
2. Employee Benefits (A) Ages (0-2)	\$ 387,930	\$ 42,874	\$ 430,804	To reclassify non program supervision benefits
		\$ 11,666	\$ 442,470	To reclassify non program supervision benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 20,962	\$ 20,962	To reclassify non program supervision benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 534	\$ 534	To reclassify non-profit housing corporation costs
		\$ 100,260	\$ 100,794	To reclassify non-profit housing corporation costs
Worksheet 7-B				
13. No. of Individual Served (A) Ages 0-2	-	661	661	To report individuals served
Worksheet 7-C				
13. No. of Individual Served (A) Ages 0-2	-	661	661	To report individuals served
Worksheet 7-E				
4. Other Expenses (A) Ages 0-2	\$ 3,910	\$ 180	\$ 4,090	To reclassify OT expenses
13. No. of Individual Served (A) Ages 0-2	-	661	661	To report individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Ages 0-2	-	661	661	To report individuals served
Worksheet 8				
3. Service Contracts (H) Unasnq Adult Program	\$ 1,523,385	\$ (791)	\$ 1,522,594	To reclassify field trip costs not covered by ISP to NFR
3. Service Contracts (O) Non-Federal Reimbursable	\$ 4,007	\$ 791	\$ 4,798	To reclassify field trip costs not covered by ISP to NFR
4. Other Expenses (E) Facility Based Services	\$ 22,956	\$ (22,956)	\$ -	To reclassify gasoline expenses
4. Other Expenses (F) Enclave	\$ 16,320	\$ (16,320)	\$ -	To reclassify gasoline expenses
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 39,313	\$ (930)	\$ 38,383	To reclassify non-federal reimbursable expense

Appendix A
 Greene 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	\$ 1,514,229	\$ 44,777		To reclassify non program supervision salaries
		\$ (23,837)	\$ 1,535,169	To reclassify non-federal reimbursable expenses
1. Salaries (G) Community Employment	\$ 109,970	\$ (109,970)	\$ -	To reclassify CE costs without stats/case notes as NFR
1. Salaries (H) Unasgn Adult Program	\$ 34,975	\$ 112,110		To reclassify non program supervision salaries
		\$ (147,085)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
2. Employee Benefits (E) Facility Based Services	\$ 583,960	\$ 21,530	\$ 605,490	To reclassify non program supervision benefits
2. Employee Benefits (G) Community Employment	\$ 42,372	\$ (42,372)	\$ -	To reclassify CE costs without stats/case notes as NFR
2. Employee Benefits (H) Unasgn Adult Program	\$ 18,567	\$ 38,114		To reclassify non program supervision benefits
		\$ (56,681)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
3. Service Contracts (G) Community Employment	\$ 520	\$ (520)	\$ -	To reclassify CE costs without stats/case notes as NFR
4. Other Expenses (E) Facility Based Services	\$ 19,337	\$ 22,956		To reclassify gasoline expenses
4. Other Expenses (E) Facility Based Services		\$ 156,715	\$ 199,008	To reclassify unassigned adult costs allocated to FBS
4. Other Expenses (F) Enclave	\$ 1,408	\$ 16,320		To reclassify gasoline expenses
4. Other Expenses (F) Enclave		\$ 26,386	\$ 44,114	To reclassify unassigned adult costs allocated to Enclave
4. Other Expenses (G) Community Employment	\$ 7,925	\$ (7,925)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 124	\$ (124)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 7,925		To reclassify non-federal reimbursable expenses
		\$ 109,970		To reclassify CE costs without stats/case notes as NFR
		\$ 42,372		To reclassify CE costs without stats/case notes as NFR
		\$ 520		To reclassify CE costs without stats/case notes as NFR
		\$ 20,789		To reclassify unassigned adult costs allocated to CE to NFR
		\$ 23,837	\$ 205,413	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees		\$ (129,636)	\$ (129,636)	To record auditor/treasurer fees
Less: Capital Costs	\$ (48,332)	\$ 5,961		Remove depreciation recorded during year of acquisition
		\$ 4,910		Adjust for the pro-rated depreciation on disposed assets
		\$ (102,843)	\$ (140,304)	Record the loss on disposal of building improvement
Revenue:				
Less: COG Revenue	\$ (471,687)	\$ 261	\$ (471,426)	To match to audited COG data

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. 0-2 Age Children (C) Child	8,564	(2,566)	5,998	To correctly record square footage
14. Facility Based Services (B) Adult	13,207	(13,207)	-	To remove square footage from non-profit building
15. Supported Employment-Enclave (B) Adult	282	(282)	-	To remove square footage from non-profit building
22. Program Supervision (B) Adult	1,512	(1,512)	-	To remove square footage from non-profit building
25. Non-Reimbursable (B) Adult	2,004	2,675	4,679	To correctly record square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	21	(21)	-	To remove individuals served without case notes
4. 15 Minute Units (C) Supported Emp. -Community Employment	1,023	(1,023)	-	To remove 15 minute units without case notes
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,685	843	5,528	To correct other allowable units
2. Other SSA Allowable Units (D) 4th Quarter	993	(843)	150	To correct other allowable units
Schedule C				
III. Department of Education				
(D) Other (Detail On Separate Sheet)				
2. Capital housing sent to CB then forwarded to COG	\$ 135,473	\$ (135,473)	\$ -	To match audited COG data
4. CB levy funds sent to COG	\$ 72,500	\$ (72,500)	\$ -	To match audited COG data
Worksheet 1				
3. Buildings/Improve (A) Ages 0-2	\$ 17,980	\$ (27)	\$ 17,953	Remove depreciation taken on current year purchase
3. Buildings/Improve (E) Facility Based Services	\$ 176	\$ (6)	\$ 170	Remove depreciation taken on current year purchase
3. Buildings/Improve (H) Unasgn Adult Programs	\$ 6,547	\$ (6,547)	\$ -	Remove depreciation from 2009 disposal
3. Buildings/Improve (L) Community Residential	\$ 229	\$ (7)	\$ 222	Remove depreciation taken on current year purchase
3. Buildings/Improve (M) Family Support Services	\$ 196	\$ (6)	\$ 190	Remove depreciation taken on current year purchase
3. Buildings/Improve (N) Service & Support Admin	\$ 1,887	\$ (60)	\$ 1,827	Remove depreciation taken on current year purchase
3. Buildings/Improve (O) Non-Federal Reimbursable	\$ 816	\$ (26)	\$ 790	Remove depreciation taken on current year purchase
3. Buildings/Improve (V) Admin	\$ 4,252	\$ (136)	\$ 4,116	Remove depreciation taken on current year purchase
3. Buildings/Improve (W) Program Supervision	\$ 3,723	\$ (119)	\$ 3,604	Remove depreciation taken on current year purchase
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 1,024	\$ (32)	\$ 992	Remove depreciation taken on current year purchase
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm	\$ 546,063	\$ (4,011)	\$ 542,052	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable.
2. Employee Benefits (X) Gen Expense All Prgm	\$ 155,549	\$ (1,322)	\$ 154,227	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable.
3. Service Contracts (X) Gen Expense All Prgm.	\$ 70,283	\$ (1,691)	\$ 68,592	To reclassify non-federal reimbursable
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,340	\$ 1,340	To reclassify non-federal reimbursable
4. Other Expenses (X) Gen Expense All Prgm.	\$ 93,945	\$ 5,333	\$ 99,278	To reclassify time spent on Champaign, Madison CBDD with Fairways COG as non-federal reimbursable.
		\$ (34)	\$ 98,944	To reclassify non-federal reimbursable
5. COG Expense (E) Facility Based Services	\$ 138	\$ (6,019)	\$ (5,881)	To reclassify purchases > \$5,000
5. COG Expenses (L) Community Residential	\$ 18,402	\$ (21)	\$ 18,381	To match to audited COG data
5. COG Expense (M) Family Support Services	\$ 6,145	\$ (2,902)	\$ 3,243	To match to audited COG data
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ (969)	\$ (969)	To match to audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 115,558	\$ 3,894	\$ 119,452	To match to audited COG data
		\$ (288,746)	\$ (169,284)	To record auditor/treasurer fees
Worksheet 2A				
1. Salaries (H) Unasgn Adult Program	\$ 296,683	\$ (117,989)	\$ 178,694	To reclassify non program salaries
1. Salaries (L) Community Residential	\$ 72,704	\$ (15,152)	\$ 57,552	To reclassify non program supervision benefits
1. Salaries (M) Family Support Services	\$ 90,306	\$ (48,696)	\$ 41,610	To reclassify non program salaries
1. Salaries (N) Service & Support Admin	\$ 83,419	\$ (7,576)	\$ 75,843	To reclassify non program supervision benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 111,978	\$ (53,553)	\$ 58,425	To reclassify non program supervision benefits
2. Employee Benefits (L) Community Residential	\$ 30,730	\$ (5,311)	\$ 25,419	To reclassify non program supervision benefits
2. Employee Benefits (M) Family Support Services	\$ 43,234	\$ (24,200)	\$ 19,034	To reclassify non program supervision benefits
2. Employee Benefits (N) Service & Support Admin	\$ 34,819	\$ (2,656)	\$ 32,163	To reclassify non program supervision benefits
Worksheet 5				
1. Salaries (L) Community Residential	\$ 64,837	\$ 15,152	\$ 79,989	To reclassify non program supervision salaries
1. Salaries (M) Family Support Services	\$ -	\$ 48,696	\$ 48,696	To reclassify non program supervision salaries
2. Employee Benefits (L) Community Residential	\$ 17,539	\$ 5,311	\$ 22,850	To reclassify non program supervision benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 24,200	\$ 24,200	To reclassify non program supervision benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 4,005	\$ 385	\$ 4,390	To reclassify non-federal reimbursable
Worksheet 7-B				
13. No. of Individual Served (A) Ages 0-2	-	755	755	To record individuals served
Worksheet 7-C				
13. No. of Individual Served (A) Ages 0-2	-	755	755	To record individuals served
Worksheet 7-E				
5. COG Expenses (L) Community Residential	\$ 189	\$ (189)	\$ -	To match to audited COG data
5. COG Expenses (M) Family Support Services	\$ 31	\$ (31)	\$ -	To match to audited COG data
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ (6)	\$ -	To match to audited COG data
13. No. of Individual Served (A) Ages 0-2	-	755	755	To record individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Ages 0-2	-	755	755	To record individuals served

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
3. Service Contracts (H) Unasgn Adult Program	\$ 1,604,089	\$ (3,308)	\$ 1,600,781	To reclassify field trip costs not covered by ISP to NFR
3. Service Contracts (O) Non-Federal Reimbursable	\$ -	\$ 3,308	\$ 3,308	To reclassify field trip costs not covered by ISP to NFR
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 467,569	\$ 7,576	\$ 475,145	To reclassify non program supervision salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 176,645	\$ 2,656	\$ 179,301	To reclassify non program supervision benefits
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 1,629,851	\$ 3,999	\$ 1,633,850	To reclassify non program supervision salaries
1. Salaries (G) Community Employment	\$ 34,165	\$ (34,165)	\$ -	To reclassify CE costs without stats/case notes as NFR
1. Salaries (H) Unasgn Adult Program	\$ 34,666	\$ 113,990	\$ -	To reclassify non program supervision salaries
		\$ (148,656)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
2. Employee Benefits (E) Facility Based Services	\$ 713,352	\$ 10,553	\$ 723,905	To reclassify non program supervision benefits
2. Employee Benefits (G) Community Employment	\$ 14,825	\$ (14,825)	\$ -	To reclassify CE costs without stats/case notes as NFR
2. Employee Benefits (H) Unasgn Adult Program	\$ 19,852	\$ 43,020	\$ -	To reclassify non program supervision benefits
		\$ (62,872)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
4. Other Expenses (E) Facility Based Services	\$ 118,375	\$ 170,701	\$ 289,076	To reclassify unassigned adult costs allocated to FBS
4. Other Expenses (F) Enclave	\$ 35,976	\$ 24,844	\$ 60,820	To reclassify unassigned adult costs allocated to Enclave
4. Other Expenses (G) Community Employment	\$ 1,663	\$ (1,663)	\$ -	To reclassify CE costs without stats/case notes as NFR
4. Other Expenses (H) Unasgn Adult Program	\$ 45	\$ (45)	\$ -	To reclassify unassigned adult costs to FBS, Enclave and NFR
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,663	\$ -	To reclassify CE costs without stats/case notes as NFR
		\$ 34,165	\$ -	To reclassify CE costs without stats/case notes as NFR
		\$ 14,825	\$ -	To reclassify CE costs without stats/case notes as NFR
		\$ 16,028	\$ 66,681	To reclassify unassigned adult costs allocated to CE to NFR
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	-	\$ (173,188)	\$ (173,188)	To record auditor/treasurer fees
Plus: Transfers Out-General	-	\$ 135,473	\$ 135,473	To record transfers out
Plus: Purchases Greater Than \$5,000	\$ 60,289	\$ 6,019	\$ 66,308	To reclassify purchases > \$5,000
Less: Capital Costs	\$ (48,545)	\$ 419	\$ -	To remove depreciation taken on current year purchase
		\$ 6,547	\$ (41,579)	To remove depreciation from 2009 disposal
Total from 12/31 County Auditor's Report	\$ 13,238,807	\$ 135,473	\$ 13,374,280	To adjust to agree to county auditor's expense report
Revenue:				
Less: COG Revenue	(775,459)	\$ 207,973	\$ (567,486)	To match to audited COG data

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Dave Yost • Auditor of State

GREENE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GREENE 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
NOVEMBER 20, 2012