



Dave Yost • Auditor of State

MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Marion County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010 and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same as the 2010 and 2011 Cost Reports and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared the 2010 and 2011 square footage totals to final 2009 square footage totals and noted significant variances. We discussed square footage changes with the County Board and concluded that no significant changes in usage of areas have occurred since 2009.

We reported these variances in Appendix A (2010) and Appendix B (2011) to match to the final 2009 square footage. We performed no further procedures.

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 (see procedure 1 above).

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 (see procedure 1 above).

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

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2009 cost report through 2010 and 2011 (see procedure 1 above).

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 did not perform this procedure; however, we identified differences during our payroll testing related to the reclassification of employees to different program areas and made corresponding changes to square footage as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance

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

We determined that the number of Facility Based individuals served in 2010 for *Worksheet 7-D, Psychological Services* needed to be obtained as costs in column (X), General Expenses-All Programs were not being assigned to column (E), Facility Based Services. Also in 2010, we noted that the individuals served on *Worksheet 7-B, Nursing Services* in columns (A) Early Intervention and (B) Pre-School resulted in incorrect assigned costs to these programs from column (X), General Expenses-All Programs as the County Board did not provide nursing services in these programs.

We reported adjustments to statistics in Appendix A (2010).

In 2011, individuals served were reported on *Schedule B-1, Section B, Attendance Statistics* for school age program although the County Board did not have this program and this resulted in incorrect assigned costs from column (X), General Expenses-All Programs on *Worksheet 5, Direct Services*.

This statistic was removed as reported in Appendix B (2011).

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

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

We compared the County Board's Attendance By Month All Clients By Age Group reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and the Units Provided Detail reports for the number of individuals served and 15 minute units with similar information reported for Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances exceeding two percent as reported in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2010 and then we compared the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1* and determined if the variances were over 10 percent.

The number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*.

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

We did not perform this procedure as the number of reported individuals served did not change by more than 10 percent from the prior year's *Schedule B-1* in procedure 4 above.

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

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's Units Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance By Acuity reports for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave with the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011.

We found the following acuity variances for 2008:

- 612 Adult Day Services attendance days should be removed from acuity level A;
- 46 Adult Day Services attendance days should be added to acuity level B; and
- 118 Adult Day Services attendance days should be added to acuity level C.

We found the following acuity variances for 2009:

- 214 Adult Day Services attendance days should be removed from acuity level A-1;
- 463 Adult Day Services attendance days should be added to acuity level A;
- 2 Adult Day Services attendance days should be removed from acuity level B; and
- 689 Adult Day Services attendance days should be added to acuity level C.

For 2010, we found 358 Adult Day Services attendance days should be added to acuity level A.

For 2011, we found 314 Adult Day Services attendance days should be added to acuity level A.

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

We found no acuity variances for 2008, 2009, 2010, and 2011.

We developed revised Days of Attendance by Acuity supplemental Cost Report worksheets for 2009, 2010 and 2011 using the County Board's attendance by acuity reports, and including the variances noted above, and submitted these to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation By Age Group Summary with Names report with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

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

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for 10 individuals, including both adult and children, for January through October 2010 and January through September 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent in 2010. We found no differences in 2011.

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

We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Reports to the amount reported in *Schedule B-3*.

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

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's TCM Allowable/Un-Allowable Unit 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 SSA reports for accuracy.

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

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the TCM Allowable/Un-Allowable 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units in error in 2010 or 2011.

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

We haphazardly selected a sample of 66 Unallowable SSA service units for 2010 and 60 units for 2011 from the TCM Allowable/Un-Allowable 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units in error in 2010 or 2011.

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

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2011 Other SSA Allowable, Home Choice and SSA Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that changes in personnel, additional training, and increases in the number of Medicaid eligible individuals during the time period led to the decrease in units.

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 62 general time units for both 2010 and 2011 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no units in error in 2010 or 2011.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Revenue History reports for the MARCA Operating (042), MARCA Capital Improvement (045), Community DD Residential Services (072), DD Gifts and Donations (103), DD Employee Client Enrichment (177) and DD Reserve (070) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipts in 2010 as the county auditor reports exceeded the County Board receipts by \$315,000. We determined that a transfer was not recorded and reported this difference in Appendix A (2010). See also procedure 1 above. Total County Board receipts were within 1/4 percent of the county auditor's yearly receipts totals in 2011.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's In House Revenue Detailed reports and other supporting documentation.

We did not perform this procedure since total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals after the corresponding adjustment described in procedure 2 above was made.

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

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

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

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$166,902 in 2010 and \$163,494 in 2011; and
- Title XX revenues in the amount of \$60,527 in 2010 and \$43,646 in 2011.

We also noted Ohio Rehabilitation Services Commission and Ascend Grant revenues in the amount of \$94,969 in 2010 and \$408,817 in 2011; however, corresponding expenses for services that benefitted other County Boards of Developmental Disabilities or lacked attendance statistics to show they benefitted the County Board's program were reclassified as non-federal reimbursable costs in accordance with 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a).

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

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2010 and 2011 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
 - Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found instances of non-compliance with the documentation requirements for 2010 and 2011 with Non-Medical Transportation - One-way trip - Eligible vehicle - Per Trip (ATB/FTB) and the Adult Day Support - 15 minute unit (FDF) service codes as described below.

¹ For non-medical transportation, 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).

Recoverable Finding - 2010 Finding \$26.39

Service Code	Units	Review Results	Finding
ATB	2	Units Billed in Excess of Actual Service Delivery	\$26.39

Recoverable Finding - 2011 Finding \$25.70

Service Code	Units	Review Results	Finding
FDF	13	Units Billed in Excess of Service Delivery	\$13.43
FTB	1	Units Billed in Excess of Service Delivery	\$12.27
		TOTAL	\$25.70

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

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

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

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

We compared the amounts reported on *Schedule A, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

We found no differences as the County Board did not report costs on *Schedule A, for Lines (20) to Line (25)*. We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services in 2010 and 2011.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Appropriation History report for the MARCA Operating (042), MARCA Capital Improvement (045), Community DD Residential Services (072), DD Gifts and Donations (103), DD Employee Client Enrichment (177) and DD Reserve (070) funds.

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

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's yearly disbursement in 2010 as the County Auditor reports were less than the County Board disbursements by \$1,281,812 and we reported the difference in Appendix A (2010). See procedure 1 above. Total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals reported for these funds in 2011.

3. We also compared the account description and amount for each reconciling item on the 2010 *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed report and other supporting documentation.

We found differences as reported in Appendix A (2010) and after these adjustments were made the final 2010 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the county auditor's yearly disbursement totals for these funds. We did not perform this procedure in 2011 since total County Board disbursements were within 1/4 percent of the county auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

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

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

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

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column X-General Expense-All Programs on worksheets 2 through 8; column N-Service and Support Administration Costs on worksheet 9; and 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 (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Assets Not Totally Depreciated (By Date Span) reports.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). We found no unrecorded purchases meeting the capitalization criteria in 2011.

8. We haphazardly selected 40 disbursements from 2010 and 2011 from the County Board's State Expenses Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011) 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 2009 Assets Not Totally Depreciated By Date Span Report to the County Board's 2010 and 2011 Assets Not Totally Depreciated By Date Span Reports 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.

All items were treated consistently from year to year; however, a revision identified for the 2009 Assets Not Totally Depreciated By Date Span Report was not carried forward to 2010 and 2011. We identified adjustment to add the additional items from the prior period.

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

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

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Assets Not Totally Depreciated By Date Span Reports.

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

4. We scanned the County Board's Assets Not Totally Depreciated By Date Span Reports for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected three of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences and reported the first year's depreciation for 2010 purchases in 2011 as reported in Appendix B (2011).

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2010 and 2011 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2010 and 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2010 or 2011. We also scanned the County Board's In House Revenue Detail 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 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the MARCA Operating (042), MARCA Capital Improvement (045), Community DD Residential Services (072), DD Gifts and Donations (103), DD Employee Client Enrichment (177) and DD Reserve (070) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Appropriation History reports.

The variance was less than two percent.

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found no differences exceeding \$100 on any worksheet in 2010. We found differences exceeding \$100 and misallocated benefits in 2011. We reported differences in Appendix B (2011).

3. We selected 22 employees and compared the County Board's organizational chart, Payroll and Benefits by Date Span Summary by Post Date, and State Expenses Detailed Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

4. DODD asked us to scan the County Board's detailed payroll reports for 2010 and 2011 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 did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC RMTS Summary reports to the County Board's Payroll and Benefits by Date Span Summary By Post Date reports.

We found no variance exceeding one percent.

2. We compared the original MAC RMTS Summary (RMTS) Reports to Worksheet 6, columns (I) and (O) for both years.

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

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

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

4. We selected eight RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 and 11 RMTS observed moments from the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2011.

In 2010, we found 1 RMTS observed moment for Activity Code 6-Facilitating Eligibility for Non-Medicaid Programs; 1 RMTS observed moments for Activity Code 7-Referral, Coordination and Monitoring of Medicaid Services; and 5 RMTS observed moments for Activity Code 18-General Administration that lacked supporting documentation.

In 2011, we found 1 RMTS observed moment for Activity Code 5-Facilitating Medicaid Eligibility Determinations; 1 RMTS for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services; 2 RMTS observed moments for Activity Code 17-Major Unusual Incidents Investigations and Unusual Incidents Investigations for combined population; and 2 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 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."

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

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

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



Dave Yost
Auditor of State

June 20, 2014

cc: Cheryl Plaster, Superintendent, Marion County Board of Developmental Disabilities
Lori Mutchler, Business Manager, Marion County Board of Developmental Disabilities
Don Smith, Board President, Marion County Board of Developmental Disabilities

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 4,078	\$ 216		To record room and board expenses
		(216)	\$ 4,078	To reclassify fees paid to COG
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$ 578	\$ 578	To reclassify Home Choice expenses
Schedule B-1, Section A				
1. Building Services (B) Adult	5,229	(1,414)	3,815	To correctly report sq footage
1. Building Services (C) Child	794	1,414	2,208	To correctly report sq footage
11. Early Intervention (C) Child	1,090	3,646	4,736	To correctly report sq footage
12. Pre-School (C) Child	-	4,270	4,270	To correctly report sq footage
14. Facility Based Services (B) Adult	34,628	(73)		To correctly report sq footage
		(160)	34,395	To reclassify program supervision sq footage
17. Medicaid Administration (A) MAC	-	15	15	To correctly report sq footage
22. Program Supervision (B) Adult	432	(432)		To correctly report sq footage
		160	160	To reclassify program supervision sq footage
23. Administration (D) General	4,506	490	4,996	To correctly report sq footage
25. Non-Reimbursable (C) Child	19,634	(19,634)	-	To correctly report sq footage
25. Non-Reimbursable (D) General	140	11,718	11,858	To correctly report sq footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	173	(10)	163	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	75	(37)	38	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	30,044	863	30,907	To correct days of attendance
Schedule B-3				
3. School Age (A) One Way Trips- First Quarter	190	(190)	-	To report correct number of one-way trips
3. School Age (C) One Way Trips- Second Quarter	265	(265)	-	To report correct number of one-way trips
3. School Age (E) One Way Trips- Third Quarter	225	(225)	-	To report correct number of one-way trips
3. School Age (G) One Way Trips- Fourth Quarter	336	(336)	-	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,968	1,016	9,984	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$ 14,908	\$ 14,908	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	\$ 2,345	\$ 2,345	To report correct cost of bus, tokens, cabs
Schedule B-4				
5. SSA Unallowable Units (A) 1st Quarter	2,322	(2,203)	119	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	2,568	(2,568)	-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	2,554	(2,554)	-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	3,433	(3,433)	-	To correctly report SSA units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 7,054	\$ 7,054	To match audited COG workbook
(C) Other (Detail on Separate Sheet) - COG Revenue				
1 Interest	\$ 7,054	\$ (7,054)	\$ -	To match audited COG workbook
II. Department of DD				
(E) Waiver Administration- COG Revenue	\$ -	\$ 8,647	\$ 8,647	To match costs to the COG Workbook
(M) Other (Detail On Separate Sheet) - County Revenue				
11 Waiver Administration	\$ 8,647	\$ (8,647)	\$ -	To match costs to the COG Workbook

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	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1						
4. Fixtures (E) Facility Based Services	\$ -	\$	1,148	\$	1,148	To record depreciation for HVAC units
5. Movable Equipment (E) Facility Based Services	\$ -	\$	1,431	\$	1,431	To record depreciation for production floor furniture
8. COG Expenses (E) Facility Based Services	\$ -	\$	11	\$	11	To match audited COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$	222	\$	222	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	154	\$	154	To match audited COG workbook
Worksheet 2						
1. Salaries (X) Gen Expense All Prgm.	\$ 384,647	\$	(117,744)			To reclassify MAC salaries
			(4,211)	\$	262,692	To reclassify T. Schurch salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 263,301	\$	(651)			To reclassify T. Schurch benefits
			29,106	\$	291,756	To reclassify PERS expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	10,774	\$	10,774	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 152,215	\$	6,795			To reclassify admin expenses
			(21,433)			To reclassify capital asset acquisitions
			(10,774)			To reclassify non-federal reimbursable expenses
			(29,106)			To reclassify PERS expenses
			(723)	\$	96,974	To reclassify SSA equipment expenses
5. COG Expense (E) Facility Based Services	\$ -	\$	186	\$	186	To match audited COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$	3,721	\$	3,721	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$	2,588	\$	2,588	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 99,693	\$	63,800	\$	163,493	To record auditor/treasurer fees
Worksheet 2A						
1. Salaries (G) Community Employment	\$ 70,298	\$	(70,298)	\$	-	To reclassify D. Combs salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$	70,298	\$	70,298	To reclassify D. Combs salary
2. Employee Benefits (G) Community Employment	\$ 27,688	\$	(27,688)	\$	-	To reclassify D. Combs benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	27,688	\$	27,688	To reclassify D. Combs benefits
Worksheet 3						
3. Service Contracts (E) Facility Based Services	\$ 246	\$	(246)	\$	-	To reclassify day hab expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 20,801	\$	(10,942)	\$	9,859	To reclassify day hab expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 246,268	\$	(2,756)	\$	243,512	To reclassify day hab expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$	7	\$	7	To match audited COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$	141	\$	141	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	98	\$	98	To match audited COG workbook
Worksheet 4						
3. Service Contracts (E) Facility Based Services	\$ 12,985	\$	(7,307)	\$	5,678	To reclassify day hab expenses
Worksheet 5						
3. Service Contracts (C) School Age	\$ 2,295	\$	(2,295)	\$	-	To reclassify family support expenses
3. Service Contracts (L) Community Residential	\$ 183,637	\$	2,527	\$		To match to detailed expense report
			(620)			To reclassify fees paid to COG
			(28,651)	\$	156,893	To reclassify developmental center fees
3. Service Contracts (M) Family Support Services	\$ -	\$	2,296	\$	2,296	To reclassify family support expenses
4. Other Expenses (C) School Age	\$ 3,194	\$	(3,194)	\$	-	To reclassify family support expenses
4. Other Expenses (L) Community Residential	\$ 45,904	\$	(2,526)			To reclassify [type of expense]
			(4,668)			To reclassify capital asset acquisition
			(578)			To reclassify Home Choice expenses
			(3,288)	\$	34,844	To reclassify day hab expenses
4. Other Expenses (M) Family Support Services	\$ 100	\$	3,195			To reclassify family support expenses
			14,922	\$	18,217	To reclassify family support services expenses
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$	4,031	\$	4,031	To match audited COG workbook

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Marion County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 91,975	\$ 79,088	\$ 171,063	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ 33,244	\$ 103,926	\$ 137,170	To reclassify MAC salary
Worksheet 7-B				
13. No. of Individual Served (A) Early Intervention	32	(32)	-	To remove individuals served
13. No. of Individual Served (B) Pre-School	44	(44)	-	To remove individuals served
Worksheet 7-D				
13. No. of Individual Served (E) Facility Based Services	-	58	58	To record individuals served
Worksheet 8				
3. Service Contracts (C) School Age	\$ 15,960	\$ (14,922)		To reclassify family support services expenses
		\$ (1,038)	\$ -	To reclassify facility based transportation expenses
3. Service Contracts (E) Facility Based Services	\$ 569,762	\$ 1,039		To reclassify facility based transportation expenses
		\$ (554,612)	\$ 16,189	To reclassify transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 25,487		To reclassify transportation expense
		\$ 554,612	\$ 580,099	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 31,749	\$ (31,749)	\$ -	To remove unsupported expenses
4. Other Expenses (G) Community Employment	\$ 29,870	\$ (29,870)	\$ -	To remove unsupported expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 216,453	\$ (65,269)	\$ 151,184	To reclassify MAC Salaries
4. Other Expenses (N) Service & Support Admin. Costs	\$ 15,677	\$ 723	\$ 16,400	To reclassify SSA equipment expense
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 29,167	\$ 29,167	To match audited COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 809,344	\$ 4,211	\$ 813,555	To reclassify T. Schurch salary
1. Salaries (G) Community Employment	\$ 230,111	\$ (195,595)	\$ 34,516	To reclassify BVR salaries
2. Employee Benefits (E) Facility Based Services	\$ 603,510	\$ 651	\$ 604,161	To reclassify T. Schurch benefits
2. Employee Benefits (G) Community Employment	\$ 112,520	\$ (95,642)	\$ 16,878	To reclassify BVR benefits
3. Service Contracts (E) Facility Based Services	\$ 26,484	\$ 2,756		To reclassify day hab expenses
		\$ 10,942		To reclassify day hab expenses
		\$ 7,307		To reclassify day hab expenses
		\$ (25,487)		To reclassify transportation expenses
		\$ 246	\$ 22,248	To reclassify day hab expenses
3. Service Contracts (G) Community Employment	\$ 54,406	\$ (50,000)		To reclassify RSC match payment
		\$ (850)		To reclassify BVR expenses
		\$ (3,406)	\$ 150	To reclassify BVR billing expenses
4. Other Expenses (E) Facility Based Services	\$ 41,779	\$ 3,288		To reclassify day hab expenses
		\$ (10,000)	\$ 35,067	To reclassify special olympics donation
4. Other Expenses (G) Community Employment	\$ 29,870	\$ (23,998)		To reclassify RSC match payment
		\$ (4,991)	\$ 881	To reclassify BVR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 850		To reclassify BVR expenses
		\$ 4,991		To reclassify BVR expenses
		\$ 3,406		To reclassify BVR billing expenses
		\$ 10,000		To reclassify special olympics donation
		\$ 195,595		To reclassify BVR salaries
		\$ 95,642	\$ 310,484	To reclassify BVR benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 1,457	\$ 1,457	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 16,250	\$ 16,250	To match audited COG workbook

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ -	\$ (63,800)	\$ (63,800)	To reconcile off auditor/treasurer fees
Plus: Transfers Out-General	\$ 1,400,327	\$ 315,000	\$ 1,715,327	To record transfer out
Plus: Purchases Greater Than \$5,000	\$ 350,612	\$ (6,795)		To reclassify admin expenses
		\$ 21,433		To reclassify capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 4,668 620	\$ 369,918	To reclassify capital asset acquisition To reconcile fees paid to COG
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ -	\$ 216 562,305	\$ 836 562,305	To reconcile fees paid to COG To reclassify Waiver Match
Plus: Match Paid To ODMRDD For TCM	\$ -	\$ 90,564	\$ 90,564	To reclassify TCM Match
Plus: Expenses Not Allowed	\$ 2,922,465	\$ (1,400,327)		To remove transfers out
		\$ (90,564)		To reclassify TCM Match
		\$ (562,305)	\$ 869,269	To reclassify Waiver Match
Less: Capital Costs	\$ -	\$ (152,220)		To post capital costs
		\$ (1,431)		To reconcile off depreciation expense
Less: Plus: RSC Match	\$ -	\$ (1,148)	\$ (154,799)	To reconcile off depreciation expense
		\$ 50,000		To reconcile RSC Match payment
Less: Plus: Developmental Center Fees	\$ -	\$ 23,998	\$ 73,998	To reconcile RSC Match payment
		\$ 28,651	\$ 28,651	To reclassify development center fees
Total from 12/31 County Auditor's Report	\$ 10,270,249	\$ (1,298,358)	\$ 8,971,891	To correct the County Auditor total
Revenue:				
Less: Transfers	\$ 1,400,326	\$ 315,000	\$ 1,715,326	To record transfer in
Total from 12/31 County Auditor's Report	\$ 8,465,770	\$ 315,000	\$ 8,780,770	To correct the County Auditor total
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 8,571	\$ 8,571	To record ancillary costs
10. Through Calendar Year				

Appendix B
Marion County Board of Developmental Disabilities
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	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Schedule A						
27. Home Choice County Transition Services (L) Community Residential	\$ -	\$	978	\$	978	To reclassify Home Choice expenses
Schedule B-1, Section A						
1. Building Services (B) Adult	5,098		(1,283)		3,815	To correctly report sq footage
1. Building Services (C) Child	794		1,414		2,208	To correctly report sq footage
11. Early Intervention (C) Child	1,090		3,646		4,736	To correctly report sq footage
12. Pre-School (C) Child	-		4,270		4,270	To correctly report sq footage
14. Facility Based Services (B) Adult	34,628		(73)		34,395	To correctly report sq footage
			(160)		34,395	To reclassify program supervision sq footage
17. Medicaid Administration (A) MAC	-		15		15	To correctly report sq footage
22. Program Supervision (B) Adult	432		(432)		-	To correctly report sq footage
			160		160	To reclassify program supervision sq footage
23. Administration (D) General	4,637		359		4,996	To correctly report sq footage
25. Non-Reimbursable (C) Child	19,634		(19,634)		-	To correctly report sq footage
25. Non-Reimbursable (D) General	140		11,718		11,858	To correctly report sq footage
Schedule B-1, Section B						
1. Total Individuals Served By Program (A) Facility Based Services	167		(4)		163	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	77		(34)		43	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	29,527		1,200		30,727	To correct days of attendance
5. Total Individuals Served by Age Group (C) School Age	11		(11)		-	To remove individuals served
Schedule B-3						
3. School Age (A) One Way Trips- First Quarter	506		(506)		-	To report correct number of one-way trips
3. School Age (B) Cost of Bus, Tokens, Cabs- First Quarter	\$ -	\$	\$ -	\$	\$ -	To report correct cost of bus, tokens, cabs
3. School Age (C) One Way Trips- Second Quarter	774		(774)		-	To report correct number of one-way trips
3. School Age (D) Cost of Bus, Tokens, Cabs- Second Quarter	\$ -	\$	\$ -	\$	\$ -	To report correct cost of bus, tokens, cabs
3. School Age (E) One Way Trips- Third Quarter	568		(568)		-	To report correct number of one-way trips
3. School Age (F) Cost of Bus, Tokens, Cabs- Third Quarter	\$ -	\$	\$ -	\$	\$ -	To report correct cost of bus, tokens, cabs
3. School Age (G) One Way Trips- Fourth Quarter	296		(296)		-	To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	8,074		2,144		10,218	To report correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	13,619	\$	13,619	To report correct cost of bus, tokens, cabs
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	3,952	\$	3,952	To report correct cost of bus, tokens, cabs
Schedule B-4						
5. SSA Unallowable Units (A) 1st Quarter	3,211		(3,107)		104	To correctly report SSA units
5. SSA Unallowable Units (B) 2nd Quarter	3,719		(3,719)		-	To correctly report SSA units
5. SSA Unallowable Units (C) 3rd Quarter	4,369		(4,369)		-	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	4,548		(4,548)		-	To correctly report SSA units
Worksheet 1						
2. Land Improvements (X) Gen Expense All Prgm.	\$ 19,873	\$	14,381	\$	34,254	To record depreciation for paving and landscaping
3. Buildings/Improve (E) Facility Based Services	\$ 63,838	\$	576	\$	64,414	To record depreciation for shredding enclosure
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 32,788	\$	1,993	\$	34,781	To record depreciation for signage project
4. Fixtures (E) Facility Based Services	\$ -	\$	1,148	\$	1,148	To record depreciation for HVAC units
5. Movable Equipment (E) Facility Based Services	\$ -	\$	1,431	\$	1,431	To record depreciation for production floor furniture
5. Movable Equipment (N) Service & Support	\$ -	\$	3,796	\$	3,796	To record depreciation for laptops
5. Movable Equipment (U) Transportation	\$ -	\$	23,490	\$	23,490	To record depreciation for vehicles
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 10,233	\$	2,496	\$	12,729	To record depreciation for a lawn tractor

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	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 1 (Cont.)						
8. COG Expenses (N) Service & Support Admin	\$ 193	\$	(9)	\$	184	To match audited COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 292	\$	11	\$	303	To match audited COG workbook
Worksheet 2						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 270,976	\$	(38,801)			To remove worker's compensation benefits
		\$	7,565	\$	239,740	To allocate worker's compensation benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 30,194	\$	(376)	\$	29,818	To reclassify BVR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	7,688			To reclassify non-federal reimbursable expenses
		\$	78			To reclassify non-federal reimbursable expenses
		\$	84	\$	7,850	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 96,081	\$	933			To reclassify admin expenses
		\$	(1,105)			To match detailed expense report
		\$	(7,688)			To reclassify non-federal reimbursable expenses
		\$	(1,007)			To reclassify SSA expenses
		\$	(2,907)			To reclassify CAFS settlement
		\$	(195)			To reclassify BVR expense
		\$	31,126			To reclassify IT expenses
		\$	(138)			To reclassify expenses related to D. Combs
		\$	(88)			To reclassify non-federal reimbursable expense
		\$	(10,000)	\$	105,012	To reclassify payroll loan
5. COG Expense (N) Service & Support Admin	\$ 6,443	\$	(2,232)	\$	4,211	To match audited COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 9,728	\$	(2,777)	\$	6,951	To match audited COG workbook
10. Unallowable Fees (O) Non-Federal	\$ 114,535	\$	62,505			To reclassify auditor/treasurer fees
		\$	501	\$	177,541	To correct auditor/treasurer fees
Worksheet 2A						
1. Salaries (H) Unasgn Adult Program	\$ -	\$	69,156	\$	69,156	To reclassify D. Combs salary
2. Employee Benefits (H) Unasgn Adult Program	\$ -	\$	24,561	\$	24,561	To reclassify D. Combs benefits
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$	138			To reclassify expenses related to D. Combs
		\$	120	\$	258	To reclassify expenses related to D. Combs
Worksheet 3						
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 86,193	\$	2,883	\$	89,076	To allocate worker's compensation benefits
3. Service Contracts (E) Facility Based Services	\$ 1,781	\$	(1,781)	\$	-	To reclassify day hab expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 7,022	\$	(7,022)	\$	-	To reclassify day hab expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 301,783	\$	(31,126)			To reclassify IT expenses
		\$	(120)	\$	270,537	To reclassify expenses related to D. Combs
5. COG Expenses (N) Service & Support Admin	\$ 379	\$	(19)	\$	360	To match audited COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 572	\$	21	\$	593	To match audited COG workbook
Worksheet 4						
2. Employee Benefits (E) Facility Based Services	\$ 2,652	\$	289	\$	2,941	To allocate worker's compensation benefits
3. Service Contracts (E) Facility Based Services	\$ 11,263	\$	(10,054)	\$	1,209	To reclassify day hab expenses
4. Other Expenses (E) Facility Based Services	\$ 49,322	\$	(78)			To reclassify non-federal reimbursable expenses
		\$	(1,210)	\$	48,034	To reclassify BVR expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 84	\$	(84)	\$	-	To reclassify non-federal reimbursable expenses
Worksheet 5						
1. Salaries (O) Non-Federal Reimbursable	\$ 5,280	\$	1,626	\$	6,906	To report Investigative Agent salaries
2. Employee Benefits (A) Early Intervention	\$ 32,384	\$	1,035	\$	33,419	To allocate worker's compensation benefits
2. Employee Benefits (D) Unasgn Children	\$ 18,548	\$	519	\$	19,067	To allocate worker's compensation
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 2,970	\$	638	\$	3,608	To allocate worker's compensation benefits

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	<u>Reported Amount</u>		<u>Correction</u>		<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 5 (Cont.)						
3. Service Contracts (C) School Age	\$ 9,869	\$	(9,869)	\$	-	To reclassify family support expenses
3. Service Contracts (L) Community Residential	\$ 335,395	\$	(8,910)	\$	326,485	To match detailed expense report
3. Service Contracts (M) Family Support Services	\$ -	\$	9,869	\$	9,869	To reclassify family support expenses
4. Other Expenses (C) School Age	\$ 15,180	\$	(15,180)	\$	-	To reclassify family support expenses
4. Other Expenses (L) Community Residential	\$ 22,527	\$	203	\$		To match detailed expense report
		\$	(978)	\$	21,752	To reclassify Home Choice expenses
4. Other Expenses (M) Family Support Services	\$ -	\$	15,180	\$		To reclassify family support expenses
		\$	7,350	\$	22,530	To reclassify family support expenses
Worksheet 7-B						
2. Employee Benefits (E) Facility Based Services	\$ 5,949	\$	655	\$	6,604	To allocate worker's compensation benefits
Worksheet 8						
2. Employee Benefits (E) Facility Based Services	\$ 30,445	\$	228	\$	30,673	To allocate worker's compensation benefits
3. Service Contracts (C) School Age	\$ 7,350	\$	(7,350)	\$	-	To reclassify family support expenses
3. Service Contracts (E) Facility Based Services	\$ 342,168	\$	(323,354)	\$		To reclassify transportation expenses
		\$	3,099	\$	21,913	To reclassify day hab transportation expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 140,702	\$	15,069	\$		To reclassify transportation expenses
		\$	323,354	\$	479,125	To reclassify transportation expenses
Worksheet 9						
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 137,567	\$	5,704	\$	143,271	To allocate worker's compensation benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 5,885	\$	1,105	\$		To match detailed expense report
		\$	1,007	\$	7,997	To reclassify SSA expenses
Worksheet 10						
1. Salaries (G) Community Employment	\$ 213,653	\$	(181,605)	\$	32,048	To reclassify BVR salaries
1. Salaries (H) Unasgn Adult Program	\$ 69,156	\$	(69,156)	\$	-	To reclassify D. Combs salary
2. Employee Benefits (E) Facility Based Services	\$ 392,060	\$	14,415	\$	406,475	To allocate worker's compensation benefits
2. Employee Benefits (G) Community Employment	\$ 80,095	\$	3,679	\$		To allocate worker's compensation benefits
		\$	(71,208)	\$	12,566	To reclassify BVR benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 23,370	\$	1,191	\$		To allocate worker's compensation benefits
		\$	(24,561)	\$	-	To reclassify D. Combs benefits
3. Service Contracts (E) Facility Based Services	\$ 50,745	\$	10,054	\$		To reclassify day hab expenses
		\$	(3,099)	\$		To reclassify day hab transportation expenses
		\$	(31,331)	\$		To reclassify CAFS settlement
		\$	1,781	\$		To reclassify day hab expenses
		\$	7,022	\$		To reclassify day hab expenses
3. Service Contracts (G) Community Employment	\$ 287,948	\$	(15,069)	\$	20,103	To reclassify transportation expenses
		\$	(17,768)	\$		To reclassify fees paid to COG
		\$	(25,131)	\$		To reclassify BVR expenses
		\$	(244,563)	\$		To reclassify ASCEND expenses
4. Other Expenses (E) Facility Based Services	\$ 38,062	\$	(413)	\$	73	To reclassify BVR expenses
		\$	120	\$		To match detailed expense report
		\$	(10,000)	\$		To reclassify special olympics donation
		\$	(614)	\$	27,568	To reclassify BVR expenses
4. Other Expenses (G) Community Employment	\$ 4,332	\$	(3,682)	\$	650	To reclassify BVR expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	376	\$		To reclassify BVR expenses
		\$	1,210	\$		To reclassify BVR expenses
		\$	3,682	\$		To reclassify BVR expenses
		\$	413	\$		To reclassify BVR expenses
		\$	195	\$		To reclassify BVR expense
		\$	614	\$		To reclassify BVR expenses
		\$	25,131	\$		To reclassify BVR expenses
		\$	181,605	\$		To reclassify BVR salaries
		\$	71,208	\$		To reclassify BVR benefits
		\$	10,000	\$		To reclassify special olympics donation
		\$	244,563	\$		To reclassify ASCEND expenses
		\$	88	\$	539,085	To reclassify non-federal reimbursable expense
5. COG Expenses (O) Non-Federal Reimbursable	\$ 31,518	\$	3,207	\$	34,725	To match audited COG workbook

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	\$ 62,505	\$ (62,505)	\$ -	To reclassify auditor/treasurer fees
Plus: Transfers Out-General	\$ -	\$ 379,614	\$ 379,614	To reclassify transfers out
Plus: Purchases Greater Than \$5,000	\$ 453,428	\$ (933)	\$ 452,495	To reclassify admin expenses
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 17,768	\$ 17,768	To reclassify fees paid to COG
Plus: Match Paid To DODD For IO & LVI Waivers	\$ -	\$ 583,903	\$ 583,903	To reclassify waiver match
Plus: Match Paid To DODD For TCM	\$ -	\$ 95,207	\$ 95,207	To reclassify TCM match
Plus: Expenses not allowed	\$ 1,896,573	\$ (379,614)		To reclassify transfers out
		\$ (583,903)		To reclassify waiver match
		\$ (95,207)	\$ 837,849	To reclassify TCM match
Plus: Other	\$ -	\$ 31,331		To reclassify CAFS settlement
		\$ 2,907	\$ 34,238	To reclassify CAFS settlement
Plus: Loan to provider	\$ -	\$ 10,000	\$ 10,000	To reconcile off loan to provider
Less: Capital Costs	\$ (148,036)	\$ (23,490)		To reconcile off depreciation expense
		\$ (1,993)		To reconcile off depreciation expense
		\$ (576)		To reconcile off depreciation expense
		\$ (2,496)		To reconcile off depreciation expense
		\$ (14,381)		To reconcile off depreciation expense
		\$ (3,796)		To reconcile off depreciation expense
		\$ (1,148)		To reconcile off depreciation expense
		\$ (1,431)	\$ (197,347)	To reconcile off depreciation expense
Less: County Auditor/Treasurer Fees	\$ (62,505)	\$ (501)	\$ (63,006)	To reconcile off auditor/treasurer fees
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 8,350	\$ 8,350	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MARION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 31, 2014**