



Dave Yost • Auditor of State

GREENE 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 East 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 Greene County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities 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 2011 and 2012 square footage totals to final 2010 square footage totals and found that the 2011 square footage reported showed no changes greater than 10 percent; therefore, we did not perform any additional procedures for 2011. However, we noted that 2012 square footage changed by more than 10 percent and we performed the procedures below for 2012.

Statistics – Square Footage (Continued)

2. DODD asked 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 measured three rooms and compared the square footage to the County Board's 2012 square footage summary.

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

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

We did not perform this procedure because the floor plan of the Four Oaks building did not list square footage. However, we were able to trace all rooms from floor plan of the Four Oaks building to the County Board's 2012 square footage summary to determine whether all rooms were included.

We found no differences. See also procedure 4 for square footage roll-up testing.

4. DODD asked 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 compared the County Board's 2012 square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found variances exceeding 10 percent as reported in Appendix B (2012).

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found no inconsistencies.

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 in 2011 the number of individuals served on *Worksheet 7-B, Nursing*; *7-C, Speech and Audiology*; *7-D, Psychological Services*; and *Worksheet 7-E, Occupational Therapy* in Column (G) Community Employment were reported in error and assigned costs from (H) Unassigned Adult Program Costs. We removed these statistics as reported in Appendix A (2011).

We also determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs in 2012.

Statistics – Attendance (Continued)

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

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

We found no differences.

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

We compared the County Board's Attendance by Acuity reports for the number of individuals served and days of attendance with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave on *Schedule B-1, Section B, Attendance Statistics* 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 no differences exceeding two percent in 2011 or 2012. We did not perform this procedure for Community Employment as the County Board stated it did not track or record these statistics for the Cost Reports. The County Board recorded corresponding costs related to Community Employment as non-federal reimbursable costs on *Worksheet 10, Adult Program*. We noted no additional variances.

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

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave 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.

5. DODD requested that we report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets. DODD asked us to haphazardly select 15 individual names from the County Board's attendance sheets for 2011, and compare the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

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

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

Statistics – Attendance (Continued)

We traced the number of attendance days for four adult day service and one enclave individual from the January through May, July through October, and December 2012 from the County Board's Days of Attendance by Month by Individual reports to *Schedule B-1*.

We found variances as reported in Appendix B (2012).

We also compared each acuity level on the 2012 Attendance by Acuity reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional three individuals, to ensure that at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no acuity variances.

Based on differences in attendance days noted above for February, March and May 2012, we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's monthly attendance report to ensure the County Board was reimbursed for the proper number of attendance days. We found the County Board was not over reimbursed for the attendance days.

7. DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims testing, procedure 1).

We did not perform this procedure because the County Board did not track Community Employment services (see procedure 3 above).

Acuity Testing

1. DODD requested that we report variances if days of attendance on the Days of Attendance by Acuity supplemental 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 worksheet for 2008, 2009, 2010, and 2011.

For 2008, we found that 116 Adult Day Service attendance days should be reclassified from acuity level A to B.

We found no variances in 2009.

For 2010, we found 1,684 Adult Day Service attendance days should be removed from acuity level A; 1,094 Adult Day Service attendance days should be added to acuity level B; and 590 Adult Day Service attendance days should be added to acuity level C.

For 2011, we found 142 Adult Day Service attendance days should be added to acuity level A and 48 Adult Day Service attendance days should be added to acuity level B.

Acuity Testing (Continued)

2. We also compared two individuals from each acuity level on the County Board's 2008 through 2011 Attendance by Acuity reports to the Acuity Assessment Instrument for each individual for each respective year.

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental worksheet for 2009, 2010, and 2011.

For 2008, we found 119 Adult Day Service attendance days should be reclassified from acuity level A to B and 222 Adult Day Service days of attendance should be reclassified from acuity level C to B.

We reported these differences on the Days of Attendance by Acuity supplemental worksheet for 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation Detail and Four Oaks Ridership reports with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2011) and Appendix B (2012) to remove commercial transportation trips.

2. DODD asked us to report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, 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 four adults and one child for January and October 2011 and January and April 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found differences exceeding 10 percent for 2011; however, these units were removed under procedure 1 above. We found no differences exceeding 10 percent in 2012.

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

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

We reported variances in Appendix A (2011) and Appendix B (2012) to add costs for commercial transportation.

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable from the County Board's Receivable Billing Reimbursable Detail reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences exceeding two percent in 2011 or 2012.

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample in 2011. There were no units found to be in error in 2012.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2011 and 2012 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 elements required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample in 2011. There were no units found to be in error in 2012.

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

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

The final 2011 Unallowable SSA units decreased by five percent or more from the 2010 *Schedule B-4*. We obtained the County Board's explanation that employees did not accurately report all units as general time units in 2010.

The final 2012 TCM and Other SSA Allowable units decreased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that there was an increased focus on training therefore not as many services were performed. Also, the final 2012 Unallowable SSA units increased by five percent or more from the 2011 *Schedule B-4*. We obtained the County Board's explanation that this was due to an increased number of intake services that were performed in 2012.

Statistics – Service and Support Administration (Continued)

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

We haphazardly selected a sample of 60 General Time Units for both 2011 and 2012 from the Receivable Billing Reimbursable Detail report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9* of the Cost Report Guides.

The units found to be in error did not exceed 10 percent of our sample for 2011. The units found to be in error for 2012 exceeded 10 percent of our general time sample; therefore, we selected an additional sample of 60 units in order to determine if a systemic error existed. The error rate in the second sample did not exceed 10 percent.

We reported these differences in Appendix B (2012).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

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

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Revenue Audit Trail Reports for the Developmental Disabilities (102) and Beare Trust-Four Oaks (2131) 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 and if the Cost Reports do not reconcile within limits to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

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 detailed revenue reports and other supporting documentation such as county tax settlement sheets.

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

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

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

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

We found no differences.

5. We reviewed the County Board's Receipts for 2011 and 2012 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 fees in the amount of \$34,300 in 2011 and \$42,987 in 2012;
- Title XX revenues in the amount of \$87,857 in 2011 and \$91,252 in 2012;
- Commercial Transportation reimbursement in the amount of \$49,395 in 2011; and
- Insurance proceeds in the amount of \$72,543 in 2011 and \$57,423 in 2012.

Paid Claims Testing

1. We selected 102 paid services among all service codes from 2011 and 2012 from the MBS data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2) and 5101:3-48-01(F) as applicable to the specific service provided:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature 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;
- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H (2)(d),(f). We applied the service documentation rules in effect at the time of service delivery for all reviewed services.

Paid Claims Testing (Continued)

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

We found the usual and customary rate was above the reimbursed rates for both years. However, we also noted that management could not provide supporting documentation necessary to confirm management's assumptions about the reasonableness of the charges paid by the County Board for commercial transportation. See procedure 6 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section. Should DODD determine that all or part of the premium service charge is an unallowable cost; the result could be an overpayment to the Medicaid program of up to \$567,266.35 in 2011 and \$537,140.60 in 2012.

We found instances of non-compliance with the above documentation requirements for 2011 and/or 2012 in the following service codes: Adult Day Support - 15 minute unit (ADF/FDF); Vocational Habilitation - 15 minute unit (AVF/FVF); Adult Day/Vocational Habilitation Combination -15 minute unit (FXF) service; and Targeted Case Management -15 minute unit (TCM) .

We also noted ADF, AVF, FDF, FVF and FXF service units in 2011 and 2012 in which each service had 40 units or greater and reviewed the documentation for these services. Our review of the documentation found that the units were billed were in excess of actual service delivery time. We also noted TCM service units in 2012 in which the individual met criteria for coverage exclusion. Ohio Admin. Code § 5160:1-2-01.2(J)(4) also states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death."

Recoverable Finding - 2011 Finding \$5,335.59

Service Code	Units	Review Results	Finding
ADF	1,049	Units billed in excess of actual service delivery	\$2,035.84
AVF	675.5	Units billed in excess of actual service delivery	\$888.04
FVF	1,216.5	Units billed in excess of actual service delivery	\$1,355.58
FDF	552	Units billed in excess of actual service delivery	\$922.25
FXF	108	Units billed in excess of actual service delivery	\$112.81
TCM	3	Units billed for Deceased Individual	\$21.07
		Total	\$5,335.59

Recoverable Finding - 2012 Finding \$65.26

Service Code	Units	Review Results	Finding
ADF	12	Units billed in excess of actual service delivery	\$22.79
FDF	12	Units billed in excess of actual service delivery	\$22.79
TCM	2	Units billed for Deceased Individual	\$19.68
		Total	\$65.26

Paid Claims Testing (Continued)

Recommendation:

We recommend the County Board monitor service claims to ensure compliance with the service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F) and Ohio Admin. Code Chapter 5160.

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

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

We found no instance where the Medicaid reimbursed units were greater than final TCM units. The County Board was not reimbursed for Supported Employment - Community Employment units during 2011 or 2012.

3. DODD requested that we 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, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

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 no reimbursement for these services in 2011 and 2012.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

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

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Expense Audit Trail Reports for the Developmental Disabilities (0102) and Beare Trust-Four Oaks (2131) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

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

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed Expenditure reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure 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 2010 Expenses for Cost Report and 2011 Fund Expenses reports.

We found no differences exceeding \$100 on any worksheet.

5. DODD asked us to 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 compared disbursement entries on *Schedule A* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

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

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

We scanned the County Board's 2010 Expenses for Cost Report and 2011 Fund Expenses report 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, (G) Community Employment and (H) unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2011) and Appendix B (2012) for misclassified and non-federal reimbursable costs.

We also reviewed the service agreement between the County Board and the Greene County Transit Board (GCTB) and noted the County Board contracted for \$1,577,866 in 2011 and \$1,593,665 for adult trips and payable in monthly installments and reconciled to actual costs at the end of the year. This charge was for transportation services that include daily scheduled routes, emergency/same day service and on call service, trained personnel, and record keeping for billing of services. The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the costs were developed or how it related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

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

Recommendation:

We recommend that DODD provide technical assistance to the County Board to ensure that its costs for contracted services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1). The technical assistance should provide guidance on how the County Board can meet the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service.

In order to be allowable costs, costs must meet the criteria of 2 CFR 225; and the Provider Reimbursement Manual, CMS Publication 15-1. A section of the allowable cost requirement is the "reasonable cost" criteria. In order to be considered reasonable, costs shall not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In addition, CMS Publication 15-1, Section 2102.1 states: "The objective is that under the methods of determining costs, the costs for individuals covered by the program are not borne by others not so covered and the costs for individuals not so covered are not borne by the program."

In determining reasonableness of a given cost, OMB Circular A-87 states that consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation in performance of the function for which the cost was incurred;
- The restraints or requirements imposed by such factors as sound business practices; arm's length transactions; federal, state, and other laws and regulations; and terms and conditions of the federal award or entitlement;
- Market prices for comparable goods or services;
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County Board, its employees, the public at large, and the federal government; and
- Significant deviations from the established practices of the County Board which may unjustifiably increase the federal awards' cost.

In addition, under CMS Publication 15-1, Section 2304, the County Board is required to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost (purchase requisitions, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc.), which pertain to the determination of reasonable cost, capable of being audited." For example the contract could include a detailed budget by expense type to show the service components and corresponding costs for what the County Board is buying.

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

DODD should also implement procedures for detecting and investigating situations in which costs seem excessive. In addition to querying County Boards about indirect, as well as direct discounts, DODD may inquire if techniques for evaluating contract costs described in CMS Publication 15-1, Section 2135.3(D)(1) were used by the County Board, such as comparing a "contractor's package of services against a comparable package of services, including those which might have submitted competitive bids." Examples could include comparisons with other local commercial transportation providers including taxi services, and other transportation providers such as ambulette providers. A second technique is "to divide a package of services into separate components so that they can be evaluated with comparable services provided in the marketplace." This method may require a detailed budget be submitted by the contractor so that cost components can be evaluated separately (e.g. number of vehicles and cost per vehicle, full time equivalent contractor staff used and cost per hour, fuel and training costs, etc.). A third method involves determining if contract costs were "evaluated based on whether the service is at least as cost effective as could be furnished by the Provider in-house" through a detailed cost comparison analysis using techniques described in the first two methods. This would entail more than comparing costs to the current waiver state rate. In those cases where DODD finds that a County Board is paying more than the going price for a service, does not try to realize available savings, or lacks clear justification for the premium, DODD should exclude excess costs in determining allowable costs.

The County Board responded that "We believe that our non-medical transportation costs are reasonable especially when compared to what it would cost us if we had our own transportation department. We brought in the Director of the Greene County Transit Agency to explain to the auditor of state representative how our transportation costs are calculated and to explain the additional services given to Department of Developmental Disabilities clients which are not available to the general public."

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

We scanned the County Board's 2010 Expenses for Cost Report and 2011 Fund Expenses for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). Additionally, we noted expenses that did not meet the capitalization criteria that should have been expensed as reported in Appendix A (2011).

8. DODD asked us to select disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's 2010 Expenses for Cost Report and 2011 Fund Expenses report 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 (2011) and Appendix B (2012) 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.

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

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

We found differences as reported in Appendix A (2011). We found no differences in 2012.

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

We found no differences in 2011. We found differences as reported in Appendix B (2012).

4. We haphazardly selected two County Board fixed assets which met the County Board's capitalization policy and are being depreciated in their first year in either 2011 or 2012 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 as reported in Appendix A (2011) and Appendix B (2012) for unrecorded depreciation.

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

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2011 or 2012. We also scanned the County Board's 2011 and 2012 Receipts reports and found no 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 2011 and 2012 Cost Reports were within two percent of the county auditor's Expense Audit Trail Reports for the Developmental Disabilities (0102) and Beare Trust-Four Oaks (2131) funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2011 and 2012 Cost Reports and compared the yearly totals to the county auditor's Expense Audit Trail Reports for the Developmental Disabilities (0102) and Beare Trust-Four Oaks (2131) funds.

The variance was less than two percent.

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

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's Summary of Salary and Benefit Distribution reports.

We found no differences exceeding \$100 on any worksheet.

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

We selected 37 employees and compared the County Board's organizational chart and Summary of Salary and Benefit Distribution 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 noted differences as reported in Appendix A (2011) and Appendix B (2012).

4. DODD asked us to scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

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 did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

Medicaid Administrative Claiming (Continued)

2. DODD asked us to compare the MAC Cost by Individual report to Worksheet 6, columns (I) and (O) for both years.

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

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

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

4. DODD asked us to select 10 RMTS observed moments and 10 percent of remaining number of RMTS observed moments that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. DODD also asked us to determine if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010 and 2012.

We did not perform this procedure as the County Board did not participate in the MAC program in 2011 or 2012.

We received a response from officials to exceptions noted above under Non-Payroll Expenditures and Reconciliation to the County Auditor Report, procedure 6. We did not audit the response and, accordingly, we express no opinion on it.

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

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



Dave Yost

Auditor of State

March 9, 2015

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-3				
1. Early Intervention (A) One Way Trips- First Quarter	4	(4)	-	To remove commercial transportation trips
1. Early Intervention (C) One Way Trips- Second Quarter	9	(9)	-	To remove commercial transportation trips
1. Early Intervention (E) One Way Trips- Third Quarter	10	(10)	-	To remove commercial transportation trips
1. Early Intervention (G) One Way Trips- Fourth Quarter	8	(8)	-	To remove commercial transportation trips
1. Early Intervention (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 2,564	\$ 1,824	\$ 4,388	To report cost of commercial transportation
5. Facility Based Services (A) One Way Trips- First Quarter	15,250	(15,250)	-	To remove commercial transportation trips
5. Facility Based Services (C) One Way Trips- Second Quarter	17,708	(17,708)	-	To remove commercial transportation trips
5. Facility Based Services (E) One Way Trips- Third Quarter	18,329	(18,329)	-	To remove commercial transportation trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	16,995	(16,918)	77	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 1,194	\$ 1,293,651	\$ 1,294,845	To report cost of commercial transportation
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	2,039	(2,039)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	2,130	(2,130)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	1,496	(1,496)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	1,381	(1,381)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 133,525	\$ 133,525	To report cost of commercial transportation
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	2,048	(2,048)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	2,092	(2,092)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	2,070	(2,070)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,969	(1,969)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 154,884	\$ 154,884	To report cost of commercial transportation
Worksheet 1				
3. Buildings/Improve. (A) Early Intervention	\$ 17,980	\$ (258)	\$ 17,722	To agree to compiled report
5. Movable Equipment (F) Enclave	\$ 1,936	\$ (1,742)	\$ 194	To agree to compiled report
5. Movable Equipment (V) Admin	\$ 1,164	\$ 1,083	\$ 2,247	To record depreciation for 2010 purchase
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 75,186	\$ (227)		To reclassify non-federal reimbursable costs
		\$ (4,000)		To reclassify direct services costs
		\$ (24)	\$ 70,935	To reclassify MUI costs
4. Other Expenses (O) Non-Federal Reimbursable	\$ 137,901	\$ 3,000		To reclassify non-federal reimbursable costs
		\$ (2,828)		To reclassify non-federal reimbursable costs
		\$ (119,871)		To reclassify admin fees
		\$ 456	\$ 18,658	To reclassify non-federal reimbursable costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 110,584	\$ (3,000)		To reclassify non-federal reimbursable costs
		\$ (20,672)		To reclassify insurance claim reimbursements
		\$ (456)	\$ 86,456	To reclassify non-federal reimbursable costs

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 2 (continued)				
5. COG Expenses (L) Community Residential	\$ 8,930	\$ (6,493)	\$ 2,437	To match COG report
5. COG Expenses (M) Family Support Services	\$ 6,513	\$ (2,410)	\$ 4,103	To match COG report
5. COG Expenses (O) Non-Federal	\$ 483	\$ 14,144	\$ 14,627	To match COG report
10 Unallowable Fees (O) Non-Federal	\$ 4,995	\$ 177,647		To record auditor/treasurer fees
		\$ 1,914		To record additional unrecorded
		\$ 119,871	\$ 304,427	To reclassify admin fees
Worksheet 2A				
1. Salaries (M) Family Support Services	\$ 78,214	\$ (41,483)	\$ 36,731	To reclassify family support salary
2. Employee Benefits (M) Family Support Services	\$ 33,265	\$ (23,144)	\$ 10,121	To reclassify family support benefits
3. Service Contracts (H) Unasgn Adult Program	\$ 21,126	\$ (15,864)	\$ 5,262	To reclassify adult program temp services
3. Service Contracts (L) Community Residential	\$ 9,193	\$ (3,972)		To reclassify community residential costs
		\$ (5,221)	\$ -	To reclassify non-federal reimbursable
3. Service Contracts (M) Family Support Services	\$ 304	\$ (203)	\$ 101	To reclassify family support services costs
Worksheet 3				
3. Service Contracts (A) Early Intervention	\$ 179,871	\$ (11,500)	\$ 168,371	To reclassify purchases > \$5,000
3. Service Contracts (G) Community Employment	\$ 3,153	\$ (3,153)	\$ -	To reclassify non-federal reimbursable costs
3. Service Contracts (O) Non-Federal	\$ 29,354	\$ 3,153	\$ 32,507	To reclassify non-federal reimbursable costs
4. Other Expenses (A) Early Intervention	\$ 79,671	\$ 11,880		To reclassify a capital cost to an expense cost
		588	\$ 92,139	To allocate expense previously reported as capital improvement
4. Other Expenses (E) Facility Based Services	\$ 151,003	\$ 122	\$ 151,125	To allocate expense previously reported as capital improvement
4. Other Expenses (G) Community Employment	\$ 208	\$ (208)	\$ -	To reclassify non-federal reimbursable costs
4. Other Expenses (L) Community Residential	\$ 1,176	\$ 159	\$ 1,335	To allocate expense previously reported as capital improvement
4. Other Expenses (M) Family Support Services	\$ 1,008	\$ 137	\$ 1,145	To allocate expense previously reported as capital improvement
4. Other Expenses (N) Service & Support Admin	\$ 9,707	\$ 1,314	\$ 11,021	To allocate expense previously reported as capital improvement
4. Other Expenses (O) Non-Federal Reimbursable	\$ 18,544	\$ 1,167		To allocate expense previously reported as capital improvement
		\$ 208	\$ 19,919	To reclassify non-federal reimbursable costs
4. Other Expenses (V) Admin	\$ 21,877	\$ 2,962	\$ 24,839	To allocate expense previously reported as capital improvement
4. Other Expenses (W) Program Supervision	\$ 42,336	\$ 2,722	\$ 45,058	To allocate expense previously reported as capital improvement
4. Other Expenses (X) Gen Expense All Prgm.	\$ -	\$ 714	\$ 714	To allocate expense previously reported as capital improvement
Worksheet 5				
1. Salaries (M) Family Support Services	\$ -	\$ 41,483	\$ 41,483	To reclassify family support salary
2. Employee Benefits (M) Family Support Services	\$ -	\$ 23,144	\$ 23,144	To reclassify family support benefits
3. Service Contracts (A) Early Intervention	\$ 1,880	\$ 4,000	\$ 5,880	To reclassify direct services costs
3. Service Contracts (L) Community Residential	\$ -	\$ 3,972		To reclassify community residential costs
		\$ 5,221	\$ 9,193	To reclassify direct services costs
3. Service Contracts (M) Family Support Services	\$ -	\$ 203	\$ 203	To reclassify family support services costs
3. Service Contracts (O) Non-Federal	\$ 2,547	\$ 227		To reclassify non-federal reimbursable costs
		\$ 24	\$ 2,798	To reclassify MUI costs
4. Other Expenses (L) Community Residential	\$ 458	\$ 2,828	\$ 3,286	To reclassify non-federal reimbursable costs
5. COG Expenses (L) Community Residential	\$ 376,823	\$ (10,500)	\$ 366,323	To match COG report
5. COG Expenses (M) Family Support Services	\$ 135,014	\$ 5,259	\$ 140,273	To match COG report

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 7-B				
13 No. of Individual Served (G) Community . Employment	16	(16)	-	To remove individuals served
Worksheet 7-C				
5. COG Expenses (L) Community Residential	\$ 3,032	\$ 175	\$ 3,207	To match COG report
13 No. of Individual Served (G) Community . Employment	16	(16)	-	To remove individuals served
Worksheet 7-D				
13 No. of Individual Served (G) Community . Employment	16	(16)	-	To remove individuals served
Worksheet 7-E				
5. COG Expenses (L) Community Residential	\$ 1,354	\$ (245)	\$ 1,109	To match COG report
13 No. of Individual Served (G) Community . Employment	16	(16)	-	To remove individuals served
Worksheet 7-F				
5. COG Expenses (L) Community Residential	\$ 1,120	\$ 70	\$ 1,190	To match COG report
Worksheet 10				
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 15,864	\$ 15,864	To reclassify adult program temp services
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ 36,528	\$ (11,880)		To reclassify a capital improvement to an expense cost
		\$ (9,885)	\$ 14,763	To reclassify a capital improvement to an expense cost
Plus: Purchases Greater Than \$5,000	\$ 6,740	\$ 11,500	\$ 18,240	To reclassify purchases > \$5,000
Plus: Insurance Claim Reimbursement	\$ -	\$ 20,672	\$ 20,672	To reconcile insurance claim reimbursements
Less: Capital Costs	\$ (48,545)	\$ 1,610		To agree to original Worksheet 1 capital costs
		\$ (1,083)		To record depreciation for 2010 purchase
		\$ 258		To adjust depreciation
		\$ 1,742	\$ (46,018)	To adjust depreciation
Less: County Auditor/Treasurer Fees	\$ -	\$ (177,647)		To record auditor/treasurer fees
		\$ (1,914)	\$ (179,561)	To record additional unrecorded auditor/treasurer fees

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule B-1, Section A				
11 Early Intervention (C) Child	8,073	(222)	7,851	To reclassify to square footage
25 Non-Reimbursable (C) Child	1,320	222	1,542	To report correct square footage
Schedule B-1, Section B				
10 Total Days of Attendance By Acuity A Facility Based Services (A)	22,781	(1)	22,780	To correct days of attendance
12 Total Days of Attendance By Acuity B Facility Based Services (A)	8,438	3	8,441	To correct days of attendance
13 Total Days of Attendance By Acuity C Facility Based Services (A)	6,097	1	6,098	To correct days of attendance
Schedule B-3				
1. Early Intervention (G) One Way Trips- Fourth Quarter	17	(17)	-	To report correct number of one-way trips
Early Intervention (C) One Way Trips- Second Quarter	31	(31)	-	To remove commercial transportation trips
Early Intervention (E) One Way Trips- Third Quarter	32	(32)	-	To remove commercial transportation trips
Early Intervention (G) One Way Trips- Fourth Quarter	10	(9)	1	To remove commercial transportation trips
1. Early Intervention (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 1,414	\$ 6,739	\$ 8,153	To report cost of commercial transportation
5. Facility Based Services (A) One Way Trips- First Quarter	17,697	(17,697)	-	To remove commercial transportation trips
5. Facility Based Services (C) One Way Trips- Second Quarter	17,397	(17,397)	-	To remove commercial transportation trips
5. Facility Based Services (E) One Way Trips- Third Quarter	16,784	(16,784)	-	To remove commercial transportation trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	15,122	(15,121)	1	To remove commercial transportation trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 9,954	\$ 1,316,077	\$ 1,326,031	To report cost of commercial transportation
6. Supported Emp. -Enclave (A) One Way Trips- First Quarter	1,786	(1,786)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	1,528	(1,528)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	1,505	(1,505)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	1,428	(1,428)	-	To remove commercial transportation trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 122,770	\$ 122,770	To report cost of commercial transportation
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	2,116	(2,116)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	1,971	(1,971)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	1,865	(1,865)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,861	(1,861)	-	To remove commercial transportation trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 153,503	\$ 153,503	To report cost of commercial transportation
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	145	21	166	To correctly report SSA units

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 1				
3. Buildings/Improve (A) Early Intervention	\$ 14,046	\$ (2,138)		To remove depreciation from an item expensed in 2011
		\$ 1,550		To record depreciation for building improvements for operating leased building
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 1,035	\$ 14,493	To record depreciation for 2011 architect fees
		\$ 730	\$ 730	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (L) Community Residential	\$ -	\$ 276	\$ 276	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (M) Family Support Services	\$ -	\$ 197	\$ 197	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (N) Service & Support Admin	\$ -	\$ 2,711	\$ 2,711	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (O) Non-Federal	\$ -	\$ 1,098		To record depreciation for building
		\$ 330	\$ 1,428	To record depreciation for building
3. Buildings/Improve (V) Admin	\$ -	\$ 3,310	\$ 3,310	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (W) Program Supervision	\$ -	\$ 1,635	\$ 1,635	To record depreciation for building improvements for operating leased building
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ -	\$ 1,309	\$ 1,309	To record depreciation for building improvements for operating leased building
5. Movable Equipment (V) Admin	\$ 1,350	\$ 1,083	\$ 2,433	To record depreciation for 2010 purchase
Worksheet 2				
4. Other Expenses (O) Non-Federal	\$ 224,594	\$ 2,100		To reclassify non-federal reimbursable costs
		\$ (32,787)		To reclassify non-federal reimbursable costs
		\$ (2,340)		To reclassify consultation fees for payroll
		\$ (118,541)		To reclassify non-federal reimbursable costs
		\$ (1,617)		To reclassify non-federal reimbursable costs
		\$ 5,248		To reclassify non-federal reimbursable costs
		\$ (53,059)	\$ 23,598	To reclassify non-federal reimbursable costs for admin fee
4. Other Expenses (X) Gen Expense All Prgm.	\$ 166,041	\$ (2,100)		To reclassify non-federal reimbursable costs
		\$ 2,340		To reclassify consultation fees for payroll
		\$ 1,617		To reclassify non-federal reimbursable costs
		\$ (5,248)		To reclassify non-federal reimbursable costs
		\$ (55,000)		To reclassify non-federal reimbursable costs for admin fee
		\$ 5,468	\$ 113,118	To reclassify non-federal reimbursable costs
10 Unallowable Fees (O) Non-Federal	\$ -	\$ 76,372		To record auditor/treasurer fees
		\$ 9,693		To record additional unrecorded
		\$ 53,059		To reclassify non-federal reimbursable costs for admin fee
		\$ 55,000	\$ 194,124	To reclassify non-federal reimbursable costs for admin fee
Worksheet 2A				
1. Salaries (M) Family Support Services	\$ 79,191	\$ (43,534)	\$ 35,657	To reclassify family support salary
2. Employee Benefits (M) Family Support	\$ 35,985	\$ (13,626)	\$ 22,359	To reclassify family support benefits
3. Service Contracts (L) Community Residential	\$ 9,306	\$ (3,865)		To reclassify community residential costs
		\$ (5,441)	\$ -	To reclassify community residential costs
4. Other Expenses (A) Early Intervention	\$ 17,846	\$ (145)	\$ 17,701	To reclassify non-federal reimbursable costs for retirement frame
4. Other Expenses (N) Service & Support Admin	\$ 7,915	\$ (5,468)	\$ 2,447	To reclassify administrative costs

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 3				
3. Service Contracts (A) Early Intervention	\$ 223,263	\$ (29,842)		To reclassify Purchases > \$5,000
		\$ (14,797)		To reclassify Purchases > \$5,000
		\$ (49,815)	\$ 128,809	To reclassify Purchases > \$5,000
4. Other Expenses (E) Facility Based Services	\$ 774,710	\$ (10,185)	\$ 764,525	To reclassify allocation of insurance proceeds
4. Other Expenses (F) Enclave	\$ 3,860	\$ (52)	\$ 3,808	To reclassify allocation of insurance proceeds
4. Other Expenses (O) Non-Federal Reimbursable	\$ 42,254	\$ (26)	\$ 42,228	To reclassify allocation of insurance proceeds
4. Other Expenses (W) Program Supervision	\$ 87,788	\$ (697)	\$ 87,091	To reclassify allocation of insurance proceeds
Worksheet 5				
1. Salaries (M) Family Support Services	\$ -	\$ 43,534	\$ 43,534	To reclassify family support salary
2. Employee Benefits (M) Family Support	\$ -	\$ 13,626	\$ 13,626	To reclassify family support benefits
3. Service Contracts (A) Early Intervention	\$ 1,770	\$ 120		To reclassify direct services costs
		\$ 242	\$ 2,132	To reclassify direct services costs
3. Service Contracts (L) Community Residential	\$ -	\$ 3,865		To reclassify community residential costs
		\$ 5,441	\$ 9,306	To reclassify community residential costs
4. Other Expenses (O) Non-Federal	\$ 6,776	\$ 32,787		To reclassify non-federal reimbursable costs
		\$ 118,541		To reclassify non-federal reimbursable costs
		\$ 145	\$ 158,249	To reclassify non-federal reimbursable costs
Worksheet 7-B				
5. COG Expenses (M) Family Support Services	\$ 512	\$ (512)	\$ -	To match COG report
Worksheet 7-C				
3. Service Contracts (A) Early Intervention	\$ 362	\$ (120)		To reclassify direct services costs
		\$ (242)	\$ -	To reclassify direct services costs
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 12,687	\$ 29,842		To reclassify purchases > \$5,000
		\$ 14,797		To reclassify purchases > \$5,000
		\$ 49,815	\$ 107,141	To reclassify purchases > \$5,000
Plus: Insurance Proceeds	\$ -	\$ 10,969	\$ 10,969	To reconcile insurance proceeds
Less: Capital Costs	\$ (22,463)	\$ 2,138		To remove depreciation from an item expensed in 2011
		\$ (13,147)		To record depreciation for building improvements for operating leased building
		\$ (1,035)		To record depreciation for 2011 architect fees
		\$ (1,083)	\$ (35,590)	To record depreciation for 2010 purchase
Less: County Auditor/Treasurer Fees	\$ -	\$ (76,372)		To record auditor/treasurer fees
		\$ (9,693)	\$ (86,065)	To record additional unrecorded auditor/treasurer fees



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
MARCH 24, 2015**