



Dave Yost • Auditor of State

**MORGAN 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, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Morgan 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 and 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 square footage that changed by more than 10 percent.

2. DODD requested that we 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 square footage summary.

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

Statistics – Square Footage (continued)

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 compared square footage for each room on the Administrative building floor plan to the County Board's summary for each year.

We found no variances exceeding 10 percent.

4. DODD requested that we 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 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 in 2011. We also noted the County Board erroneously included square footage for two buildings which it rents under an operating lease. We reported these variances in Appendix A (2011). We found no variances exceeding 10 percent in 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 the methodology used was not in accordance with the Cost Report Guides and differences are reported in Appendix A (2011) and Appendix B (2012).

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 resulted in unassigned program or general expenses-all program costs.

We determined that there were no unassigned costs.

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.

Statistics – Attendance (continued)

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

We reported variances in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we 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 for 2011 on *Schedule B-1, Section B, Attendance Statistics*.

The number of reported individuals served for Adult Day Services changed by more than 10 percent from the prior year's *Schedule B-1* to 2011.

5. DODD asked us to report variances if the individuals served on 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2011 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

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 Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument or other documentation for each individual.

We traced the number of attendance days for five adult day service individuals from January through April, June and August through December 2012 from the County Board's daily attendance logs to *Schedule B-1*.

We found no differences.

We compared each acuity level on the 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for the same five individuals. We also selected two additional individuals, to ensure that at least two individuals from each acuity level was tested, and performed the same acuity level comparison.

We found no acuity variances.

Statistics – Attendance (continued)

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were 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 (see Paid Claims Testing, procedure 1). 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 requirements.

We did not perform this procedure as the County Board did not provide Community Employment services.

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 2008 Attendance by Acuity, 2009 and 2010 Total Days Attendance and 2011 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the Days of Attendance by Acuity supplemental worksheet.

We found no variances in 2008 and 2011.

For 2009, we found the following acuity variances:

- 1,028 Adult day Services attendance days should be added to acuity level A-1;
- 977 Adult Day Services attendance days should be removed from acuity level A;
- 34 Adult Day Services attendance days should be added to acuity level B; and
- 85 Adult Day Services attendance days should be removed from acuity level C.

For 2010, we found the following acuity variances:

- 1 Adult Day Services attendance day should be added to acuity level A;
- 128 Adult Day Services attendance days should be added to acuity level B; and
- 129 Adult Day Services attendance days should be removed from acuity level C.

2. We also compared two individuals from each acuity level on the County Board's 2008 Attendance by Acuity, 2009 and 2010 Total Days Attendance and 2011 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument or other supporting documentation such as Individual Data System (IDS) screen prints of the acuity level reported to DODD for each individual for each respective year.

We found no acuity variances for 2008, 2009 and 2010. For 2011, we found 115 Adult Day Services days of attendance should be reclassified from acuity level A-1 to A.

We found one individual in 2008 where the acuity assessment instrument or equivalent document could not be located by the County Board.

We reported the differences from procedures 1 and 2 on a revised Days of Attendance by Acuity supplemental worksheet for 2009, 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 2011 Services Provided Detail and 2012 Transportation Details Trips Entered on Routes reports 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 (2011). We found no differences in 2012.

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 five adults for one week in August 2011 and February 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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*.

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3* for 2011 and 2012. We reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified and found unreported costs.

We reported these variances in Appendix A (2011) and Appendix B (2012).

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

We determined that the SSA Unallowable units reported in 2011 were actually Other SSA Allowable units, and this adjustment left no SSA Unallowable units on *Schedule B-4*. Through inquiry with the County Board, we found that the units for unallowable activities were not compiled. We obtained the case note documentation from the County Board for all unallowable activities and verified that the activities described were listed in Ohio Admin. Code § 5101:3-48-01(D). We totaled the number of SSA Unallowable units and included these omitted units in Appendix A (2011).

Statistics – Service and Support Administration (continued)

We also determined the County Board had Home Choice units in 2012 which were erroneously reported as TCM and SSA Unallowable units on *Schedule B-4*. The County Board provided the Case Note Detail by Case Manager and Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix B (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 exceeded 10 percent of our 2011 sample and we reported the difference in Appendix A. The units found to be in error did not exceed 10 percent in 2012.

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

We did not perform this procedure for 2011 as we reviewed the case note documentation of all SSA Unallowable units in procedure 1.

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

The units found to be in error exceeded 10 percent and we reported our sample errors in Appendix B (2012).

4. DODD asked 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 for 2011. DODD also requested that we 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 more than five percent from 2010. We obtained the County Board's explanation that it did not properly account for Unallowable SSA units during 2011 as it only had one Service and Support Administrator responsible for these units and she did not properly track her units.

The final 2012 TCM, Other SSA Allowable, Home Choice and Unallowable SSA units increased by more than five percent from 2011. We obtained the County Board's explanation that a new SSA Director was hired who focused on monitoring productivity of the SSA department. The SSA staff gained experience and proficiency by the start of 2012. For the 2012 Other SSA Allowable units, the County Board's explanation was that the SSA department was not using an agency wide set of rules/standards when performing SSA services in 2011 and became more proficient with the new SSA Director in 2012. Regarding the Unallowable SSA units, the County Board's stated it was more proficient at recording/coding SSA units and therefore had an increase in SSA Unallowable units.

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 asked 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 did not perform this procedure because the County Board stated it did not track these units.

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 county auditor's Revenue Audit Trail Report for the General (017), Family Support Services (018) and Help Me Grow - GRF (020) funds and the 12/31/2012 county auditor's Revenue Audit Trail Report for the General (017) and Family Support Services (018) 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 State Account Code Detailed Reports and other supporting documentation.

We did not perform this procedure as the Cost Reports reconciled within limits.

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 Mid-East Ohio Regional Council (COG) prepared County Board Summary Workbooks.

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

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

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

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 \$1,407 in 2011 and \$28,783 in 2012 and Title XX revenues in the amount of \$11,809 in 2011 and \$12,461 in 2012.

Paid Claims Testing

1. We selected 104 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (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). In addition, for selected transportation service codes that have contracted services, 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 instances of non-compliance with these documentation requirements for 2011 and/or 2012 in the following service codes: Adult Day Support - 15 minute unit (ADF); Adult Day Support- 15 minute unit (FDF); Non-Medical Transportation - One Way Trip (ATB); and Targeted Case Management (TCM). There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

We also noted TCM service units in 2011 and 2012 in which the individual met criteria for coverage exclusion. Per Ohio Admin. Code Section 5101-3-48-01(2)(a) "Activities performed on behalf of an eligible individual residing in an institution are not billable for medicaid TCM reimbursement except for the last one hundred eighty consecutive days of residence when the activities are related to moving the eligible individual from an institution to a noninstitutional community setting".

Paid Claims Testing (continued)

Recoverable Finding – 2011

Finding \$270.06

Service Code	Units	Review Results	Finding
TCM	31	Services provided to a nursing home/ICF resident; units billed in excess of service delivery	\$270.06

Recoverable Finding – 2012

Finding \$192.26

Service Code	Units	Review Results	Finding
TCM	9	Services provided to a nursing home/ICF resident	\$88.58
FDF	44	Units billed in excess of actual service delivery	\$44.59
ADF	46	Units billed in excess of actual service delivery	\$21.23
ATB	2	Lack of supporting documentation	\$37.86
		Total	\$192.26

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

- 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.

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

We did not perform this procedure as the County Board was not reimbursed for any of these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

- 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 General (017), Family Support Services (018) and Help Me Grow - GRF (020) funds.

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

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.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Boards State Expenses Detailed Reports and other supporting documentation.

We did not perform this procedure as the Cost Reports reconciled within acceptable limits.

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 and other supporting documentation such as county tax settlement sheets.

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

5. DODD asked us to compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the COG prepared County Board Summary Workbooks.

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

We found differences as reported in Appendix A (2011) and Appendix B (2012). We also reclassified COG expenses previously allocated to *Worksheet 9, Service and Support Administration* in 2012 after determining that these costs were for employees responsible for system-wide quality assurance reviews and no SSA units were generated as a result of these reviews.

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 Detail 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 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.

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

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

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 threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detail 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 Depreciation Schedules.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 20 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 20 disbursements from 2011 and 2012 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 misclassified costs in Appendix A (2011). We reported misclassified and non-federal reimbursable costs in Appendix B (2012).

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 as a result of applying this procedure.

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 Schedules.

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

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

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

Property, Depreciation, and Asset Verification Testing (continued)

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 and determined 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).

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 determine 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 reported no disposed fixed assets in 2011 or 2012. We scanned the County Board's State Account Code Detailed Reports and did not find any proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's 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 Expense Audit Trail Reports for the General (017), Family Support Services (018) and Help Me Grow - GRF (020) funds for 2011 and the General (017) and Family Support Services (018) funds for 2012.

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

3. DODD asked us to select a sample of 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 requested that we perform procedure 4.

We selected eight employees and compared the County Board's organizational chart 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.

Payroll Testing (Continued)

We reported differences in Appendix A (2011) and Appendix B (2012) and, because misclassification errors exceeded 10 percent of the sample size, we performed procedure 4 below.

4. DODD asked us to scan the County Board's 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 exceeded 10 percent.

We scanned the County Board's State Expenses Detailed Reports for 2011 and 2012 and compared classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

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

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 Cost by Individual reports to the County Board's State Expenses Detailed Reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual report to Worksheet 6, columns (I) and (O) for both years.

We found no differences.

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

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

4. We selected 11 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and six RMTS observed moments from the second quarter of 2012 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 2012.

We found one observed moment in 2011 for Activity Code 8-Referral, Coordination and Monitoring of Non-Medicaid Services in which the accompanying supporting documentation was unclear or vague and did not sufficiently support the response to the sampled moment as required by DODD's Guide to Medicaid Administrative Claiming, section on examples of unacceptable documentation and one observed moment in 2011 for Activity Code 18-General Administration that lacked supporting documentation.

Medicaid Administrative Claiming (continued)

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

We found no differences in 2012.

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, ODM and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

June 17, 2015

Appendix A
Morgan County Board of Developmental Disabilities
2011 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	\$ 4,984	\$ (235)	\$ 4,749	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 283	\$ 2,266	\$ 2,549	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 3	\$ 3	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ 11,588	\$ 564	\$ 12,152	To match final COG workbook
Schedule B-1, Section A				
5. Speech/Audiology (C) Child	30	(30)		- To remove square footage for operating lease
8. Physical Therapy (C) Child	30	(30)		- To remove square footage for operating lease
11. Early Intervention (C) Child	30	(30)		- To remove square footage for operating lease
14. Facility Based Services (B) Adult	9,513	(1,704)	7,809	To remove square footage for operating lease
17. Medicaid Administration (A) MAC	148	(145)	3	To correct MAC square footage
21. Service And Support Admin (D) General	1,842	(1,733)		To remove square footage for operating lease
		(19)		To reclassify transportation square footage
		(44)	46	To reclassify administration square footage
23. Administration (D) General	509	116		To correct square footage total
		(178)		To remove square footage for operating lease
		44	491	To reclassify administration square footage
24. Transportation (D) General	53	(40)		To correct square footage total
		19	32	To reclassify transportation square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	51	2	53	To correct individuals served
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,800	586	3,386	To correct number of one-way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 210	\$ 210	To record bus pass expenses
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	-	233		To match to SSA report
		(8)	225	To reclassify other allowable unit errors
5. SSA Unallowable Units (A) 1st Quarter	45	(45)		- To match to SSA report
5. SSA Unallowable Units (B) 2nd Quarter	49	(49)		- To match to SSA report
5. SSA Unallowable Units (C) 3rd Quarter	27	(27)		- To match to SSA report
5. SSA Unallowable Units (D) 4th Quarter	106	(106)		To match to SSA report
		28		To record unallowable units
		8	36	To reclassify other allowable unit errors
Worksheet 1				
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 28,302	\$ (61)	\$ 28,241	To correct depreciation on asset tested
5. Movable Equipment (E) Facility Based Services	\$ 173	\$ 659	\$ 832	To match final 2010 depreciation
5. Movable Equipment (U) Transportation	\$ -	\$ 659	\$ 659	To match final 2010 depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 156	\$ 2,707	\$ 2,863	To match final 2010 depreciation

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
8. COG Expenses (E) Facility Based Services	\$ -	\$ 3	\$ 3	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 242	\$ (182)	\$ 60	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 23	\$ (17)	\$ 6	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 88,951	\$ (18,428)	\$ 70,523	To match to payroll report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 69,320	\$ 15,575	\$ 92,261	To match to payroll report
		\$ 7,366	\$ 92,261	To reclassify Medicaid Admin Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 6,435	\$ (800)	\$ 5,635	To reclassify unallowable retainer fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,287	\$ 800	\$ 3,087	To reclassify unallowable retainer fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 41,794	\$ 2,052	\$ 43,846	To match to expenditure report
5. COG Expense (E) Facility Based Services	\$ -	\$ 132	\$ 132	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 53	\$ 53	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ 2,830	\$ (467)	\$ 2,363	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 2,945	\$ (44)	\$ 2,901	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 68,558	\$ 4,970	\$ 73,528	To match to expenditure report
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 24,417	\$ (24,417)	\$ -	To reclassify Production Coordinator salary
1. Salaries (N) Service & Support Admin	\$ 14,536	\$ (8,599)	\$ 28,135	To match to payroll report
		\$ 28,135	\$ 28,135	To reclassify Medicaid Admin Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 18,792	\$ (34,072)	\$ -	To reclassify SSA Director salary
		\$ (18,792)	\$ -	To reclassify Production Coordinator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 24,262	\$ 11,509	\$ 11,509	To match to payroll report
		\$ (17,011)	\$ (17,011)	To reclassify Medicaid Admin Coordinator salary
		\$ (18,760)	\$ -	To reclassify SSA Director benefits
4. Other Expenses (E) Facility Based Services	\$ 660	\$ (339)	\$ (339)	To match to expenditure report
		\$ (40)	\$ (40)	To reclassify direct facility based expense
		\$ (281)	\$ -	To reclassify direct facility based expense
4. Other Expenses (N) Service & Support Admin	\$ 2,920	\$ (2,367)	\$ (2,367)	To match to expenditure report
		\$ (103)	\$ (103)	To reclassify direct SSA expense
		\$ (450)	\$ -	To reclassify direct SSA expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 15,000	\$ (9,752)	\$ 5,248	To reclassify direct facility based expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3	\$ 3	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 1	\$ 1	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 52	\$ 52	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 66	\$ (66)	\$ -	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 6	\$ (1)	\$ 5	To match final COG workbook
Worksheet 5				
3. Service Contracts (L) Community Residential	\$ 7,405	\$ (7,405)	\$ -	To reclassify fees paid to COG
3. Service Contracts (M) Family Support Services	\$ 10,673	\$ (10,673)	\$ -	To match to expenditure report
4. Other Expenses (M) Family Support Services	\$ 8,916	\$ (8,916)	\$ -	To reclassify fees paid to COG
5. COG Expenses (L) Community Residential	\$ -	\$ 240	\$ 240	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 10,673	\$ 10,673	To match final COG workbook

Appendix A (Page 3)
Morgan 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 8				
1. Salaries (E) Facility Based Services	\$ 48,194	\$ (13,360) \$ (14,357)	\$ 20,477	To match to payroll report To reclassify Medicaid Admin Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 30,314	\$ (10,196) \$ (4,133)	\$ 15,985	To match to payroll report To reclassify Medicaid Admin Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 126,095	\$ (1,914)	\$ 124,181	To match to expenditure report
4. Other Expenses (E) Facility Based Services	\$ 5,079	\$ (5,079)	\$ -	To match to expenditure report
5. COG Costs (E) Facility Based Services	\$ -	\$ 249	\$ 249	To match final COG workbook
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 143,463	\$ 7,563 \$ 34,072	\$ 185,098	To match to payroll report To reclassify SSA Director salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 69,185	\$ 6,002 \$ 18,760	\$ 93,947	To match to expenditure report To reclassify SSA Director benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 12,658	\$ (6,825)	\$ 5,833	To reclassify fees paid to COG
4. Other Expenses (N) Service & Support Admin. Costs	\$ 25,579	\$ 2,884		To match to expenditure report
		\$ 450		To reclassify direct SSA expenses
		\$ 103	\$ 29,016	To reclassify direct SSA expense
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 136,735	\$ 6,146 \$ 24,417	\$ 167,298	To match to payroll report To reclassify Production Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 95,967	\$ 4,313 \$ 18,792	\$ 119,072	To match to payroll report To reclassify Production Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 77,324	\$ 2,207 \$ 9,752	\$ 89,283	To match to expenditure report To reclassify direct facility based expense
4. Other Expenses (E) Facility Based Services	\$ 18,296	\$ 2,599 \$ 40 \$ 281		To match to expenditure report To reclassify direct facility based expense To reclassify direct facility based expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 26,226	\$ (1,880) \$ (25,000)	\$ 19,336 \$ 1,226	To reclassify fees paid to COG To reclassify RSC match payment
5. COG Expenses (E) Facility Based Services	\$ -	\$ 346	\$ 346	To match final COG workbook
Reconciliation to County Auditor Worksheet				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 7,405		To reclassify fees paid to COG
		\$ 8,916		To reclassify fees paid to COG
		\$ 6,825		To reclassify fees paid to COG
Plus: Other	\$ -	\$ 1,880	\$ 25,026	To reclassify fees paid to COG
		\$ 25,000	\$ 25,000	To reclassify RSC match payment
Less: Capital Costs	\$ (36,307)	\$ 61		To reconcile off depreciation expense
		\$ (2,707)		To reconcile off depreciation expense
		\$ (659)		To reconcile off depreciation expense
		\$ (659)	\$ (40,271)	To reconcile off depreciation expense
Less: County Auditor/Treasurer Fees	\$ (32,016)	\$ (710)	\$ (32,726)	To match to county tax settlement sheets
Less: MEORC COG Schedule A & wk 5	\$ (27,528)	\$ 8,075	\$ (19,453)	To reconcile off Schedule A COG expenses
Less: Other	\$ 4,259	\$ (4,259)	\$ -	To match to expenditure report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested Through 10. Calendar Year	\$ -	\$ 6,734	\$ 6,734	To record ancillary costs

Appendix B
Morgan 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 A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 1,026	\$ 1,026	To match final COG workbook
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ -	\$ 3,543	\$ 3,543	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 17	\$ 17	To match final COG workbook
23. Homemaker/Personal Care (L) Community Residential	\$ -	\$ 706	\$ 706	To match final COG workbook
26. Home Choice Transition Coordination	\$ -	\$ 133	\$ 133	To match final COG workbook
Schedule B-1, Section A				
4. Nursing Services (B) Adult	8	(8)		- To reclassify facility based square footage
14. Facility Based Services (B) Adult	12,841	8		To reclassify facility based square footage
		54		To reclassify facility based square footage
		9		To reclassify facility based square footage
		(4,950)	7,962	To remove common space
17. Medicaid Administration (A) MAC	99	(95)	4	To reclassify administration square footage
21. Service And Support Admin (D) General	143	(54)	89	To reclassify facility based square footage
23. Administration (D) General	341	95	436	To reclassify administration square footage
24. Transportation (D) General	28	(9)	19	To reclassify facility based square footage
25. Non-Reimbursable (B) Adult	1,050	(1,050)		- To remove common space
Schedule B-1, Section B				
6. A (B) Supported Emp. - Enclave	6	(6)		- To remove individuals served
10. A (A) Facility Based Services	4,120	780	4,900	To correct days of attendance
10. A (B) Supported Emp. - Enclave	12	(12)		- To remove days of attendance
12. B (A) Facility Based Services	1,067	201	1,268	To correct days of attendance
13. C (A) Facility Based Services	1,353	273	1,626	To correct days of attendance
Schedule B-3				
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 325	\$ 325	To record bus pass expenses
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,743	(101)		To reclassify Home Choice Units
		(69)	4,573	To reclassify Home Choice Units
2. Other SSA Allowable Units (C) 3rd Quarter	87	(31)	56	To match to SSA report
2. Other SSA Allowable Units (D) 4th Quarter	30	(30)		To match to SSA report
		18	18	To reclassify unallowable unit errors
3. Home Choice Units (D) 4th Quarter	-	101		To reclassify Home Choice Units
		69		To reclassify Home Choice Units
		19	189	To reclassify Home Choice Units
5. SSA Unallowable Units (D) 4th Quarter	286	(18)		To reclassify unallowable unit errors
		(19)	249	To reclassify Home Choice Units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 1,432	\$ 1,432	To match final COG workbook
II. Department of MR/DD				
(B) County Board Subsidy (501) - COG Revenue	\$ -	\$ 19,344	\$ 19,344	To match final COG workbook
(D) SERMAK Waiver Administration- COG Revenue	\$ -	\$ 480	\$ 480	To match final COG workbook
(E) Waiver Administration- COG Revenue	\$ -	\$ 2,642	\$ 2,642	To match final COG workbook

Appendix B (Page 2)
Morgan 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 (L) Community Residential	\$ -	\$ 3,900	\$ 3,900	To match depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 35,921	\$ (61)	\$ 35,860	To correct depreciation on asset tested
5. Movable Equipment (E) Facility Based Services	\$ 1,625	\$ 659	\$ 2,284	To match final 2010 depreciation
5. Movable Equipment (U) Transportation	\$ -	\$ 659	\$ 659	To match final 2010 depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 942	\$ 116	\$ 1,058	To match prior year depreciation
		\$ 927	\$ 1,985	To correct depreciation on asset tested
8. COG Expenses (E) Facility Based Services	\$ -	\$ 5	\$ 5	To match final COG workbook
8. COG Expenses (L) Community Residential	\$ -	\$ 31	\$ 31	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 58	\$ 58	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 76	\$ 76	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 19	\$ 19	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 161,429	\$ 9,177	\$ 170,606	To reclassify Medicaid Admin Coordinator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 104,700	\$ 1,231	\$ 105,931	To reclassify Medicaid Admin Coordinator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 3,056	\$ (600)	\$ 2,456	To reclassify unallowable retainer fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 210	\$ 210	To reclassify unallowable promotional and food items
		\$ 16	\$ 16	To reclassify unallowable food expense
		\$ 600	\$ 826	To reclassify unallowable retainer fees
4. Other Expenses (X) Gen Expense All Prgm.	\$ 49,272	\$ (210)	\$ 48,062	To reclassify unallowable promotional and food items
		\$ (30)	\$ 48,032	To reclassify fees paid to COG
		\$ 503	\$ 48,535	To reclassify administrative expense
		\$ (16)	\$ 48,519	To reclassify unallowable food expense
5. COG Expense (E) Facility Based Services	\$ -	\$ 139	\$ 139	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 955	\$ 955	To match final COG workbook
5. COG Expense (M) Family Support Services	\$ -	\$ 1,790	\$ 1,790	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 2,336	\$ 2,336	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,971	\$ 1,971	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 33,168	\$ 51,841	\$ 85,009	To match to expenditure report
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 27,506	\$ (27,506)	\$ -	To reclassify Production Coordinator salary
1. Salaries (N) Service & Support Admin	\$ (4,448)	\$ (9,177)	\$ -	To reclassify Medicaid Admin Coordinator salary
		\$ 13,625	\$ -	To reclassify SSA Director salary
2. Employee Benefits (E) Facility Based Services	\$ 20,312	\$ (20,312)	\$ -	To reclassify Production Coordinator benefits
2. Employee Benefits (N) Service & Support Admin	\$ 25,359	\$ (1,231)	\$ 24,128	To reclassify Medicaid Admin
		\$ (24,128)	\$ -	To reclassify SSA Director benefits
4. Other Expenses (E) Facility Based Services	\$ 173	\$ (150)	\$ 23	To reclassify direct facility based
		\$ (23)	\$ -	To reclassify direct facility based
4. Other Expenses (N) Service & Support Admin	\$ 738	\$ (738)	\$ -	To reclassify direct SSA expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 13,496	\$ (8,552)	\$ 4,944	To reclassify direct facility based expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 4	\$ 4	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ -	\$ 25	\$ 25	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 47	\$ 47	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 61	\$ 61	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 15	\$ 15	To match final COG workbook
Worksheet 5				
5. COG Expenses (L) Community Residential	\$ -	\$ 5,862	\$ 5,862	To match final COG workbook
		\$ 14,346	\$ 20,208	To reclassify COG expenses
5. COG Expenses (M) Family Support Services	\$ -	\$ 10,988	\$ 10,988	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,618	\$ 3,618	To match final COG workbook

Appendix B (Page 3)
Morgan 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 8				
4. Other Expenses (E) Facility Based Services	\$ 2,140	\$ 275		To reclassify facility based transportation expenses
		\$ 50	\$ 2,465	To reclassify facility based transportation expenses
4. Other Expenses (G) Community Employment	\$ 275	\$ (275)	\$ -	To reclassify facility based transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 287	\$ (50)	\$ 237	To reclassify facility based transportation expenses
5. COG Costs (E) Facility Based Services	\$ -	\$ 345	\$ 345	To match final COG workbook
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 80,485	\$ 10,504	\$ 90,989	To reclassify SSA Director benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 16,362	\$ 738	\$ 17,100	To reclassify direct SSA expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 14,346		To match final COG workbook
		\$ (14,346)	\$ -	To reclassify COG expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 186,344	\$ 27,506	\$ 213,850	To reclassify Production Coordinator salary
2. Employee Benefits (E) Facility Based Services	\$ 124,069	\$ 20,313	\$ 144,382	To reclassify Production Coordinator benefits
3. Service Contracts (E) Facility Based Services	\$ 24,964	\$ 8,552	\$ 33,516	To reclassify direct facility based expense
4. Other Expenses (E) Facility Based Services	\$ 24,759	\$ 4,909		To reclassify direct facility based expense
		\$ 23		To reclassify direct facility based expense
		\$ (503)		To reclassify administrative expense
		\$ 150	\$ 29,338	To reclassify direct facility based expense
4. Other Expenses (F) Enclave	\$ 4,909	\$ (4,909)	\$ -	To reclassify direct facility based expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 507	\$ 507	To match final COG workbook
Reconciliation to County Auditor Worksheet Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 47,936	\$ 30	\$ 47,966	To reclassify fees paid to COG
Less: Capital Costs	\$ (38,488)	\$ (3,900)		To reconcile off depreciation expense
		\$ 61		To reconcile off depreciation expense
		\$ (927)		To reconcile off depreciation expense
		\$ (116)		To reconcile off depreciation expense
		\$ (659)		To reconcile off depreciation expense
		\$ (659)	\$ (44,688)	To reconcile off depreciation expense
Less: County Auditor/Treasurer Fees	\$ -	\$ (51,839)	\$ (51,839)	To match to county tax settlement sheets
Less: Schedule A COG expenses	\$ -	\$ (5,425)	\$ (5,425)	To reconcile off Schedule A COG expenses
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 5,290	\$ 5,290	To record ancillary costs
10. Through Calendar Year				



Dave Yost • Auditor of State

MORGAN COUNTY DEPARTMENT OF DEVELOPMENTAL DISABILITIES

MORGAN 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 21, 2015**