



Dave Yost • Auditor of State

PUTNAM COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Putnam 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 American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, 2011 and 2012 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. 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 square footage reported showed changes greater than 10 percent. The County Board stated that the final 2010 square footage reflects the correct square footage usage by programs in 2011 and 2012 except for the Brookhill Center gymnasium. The gymnasium is common space and the square footage should be removed. We reported these variances in Appendix A (2011) and Appendix B (2012).

Statistics – Square Footage (Continued)

In addition, while performing our initial scan of the Cost Reports and subsequent expenditure testing, we found costs and individuals served for Occupational Therapy, Speech Therapy, Physical Therapy and Program Supervision; however, no square footage for these areas was reported in the final 2010 square footage.

We obtained supporting documentation from the County Board and reported these variances in Appendix A (2011) and Appendix B (2012). We performed no additional procedures in 2011 or 2012.

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

We did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 with exceptions noted in procedure 1 above.

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

We did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 with exceptions noted in procedure 1 above.

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

We did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 with exceptions noted in procedure 1 above.

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 did not perform this procedure as we carried forward the square footage from the final 2010 Cost Report through 2011 and 2012 with exceptions noted in procedure 1 above.

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.

Due to differences reported in the Statistics – Square Footage procedure 1, we determined that the number of individuals served in 2011 for *Worksheet 7-C, Speech/Audiology* and in 2012 for *Worksheet 7-C, Speech/Audiology* and *Worksheet 7-E, Occupational Therapy* needed to be obtained as costs in Column (X), General Expenses-All Programs were not being assigned to Column (A), Early Intervention. In addition, the number of individuals served on *Worksheet 7-E, Occupational Therapy* and *Worksheet 7-F, Physical Therapy* for 2011 and *Worksheet 7-F, Physical Therapy* for 2012 were incorrectly reported in column (E) Facility Based Services resulting in an incorrect allocation of unassigned and general expenses-all program costs.

Statistics – Attendance (Continued)

We revised statistics as reported in Appendix A (2011) and Appendix B (2012).

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 difference.

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

We compared the County Board's Attendance by Acuity by 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 found no variances in 2011. We found variances exceeding two percent in 2012 as reported in Appendix B.

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final 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 2011 individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation on *Schedule B-1, Section B, Attendance Statistics* 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 us to report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the error rate in procedure 4 was greater than 10 percent.

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

6. DODD requested us to 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 Month by Acuity to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five Adult Day Service individuals from the January through May and August through December 2012 from the County Board's Attendance by Acuity by Month reports to *Schedule B-1*.

We found no differences.

Statistics – Attendance (Continued)

We also compared each acuity level on the 2012 Attendance by Acuity by Month 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 is tested, and performed the same acuity level comparison.

We found no acuity variances.

7. DODD requested us to select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (as described in Paid Claims Testing section, procedure 1). DODD also 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 unit did not meet the documentation requirements.

We did not perform this procedure because the County Board did not report Community Employment services in either 2011 or 2012.

Acuity Testing

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

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

For 2008, we found the following acuity variances:

- 1,366 Adult Day Services attendance days should be added to acuity level A;
- 210 Adult Day Services attendance days should be added to acuity level B; and
- 302 Adult Day Services attendance days should be added to acuity level C.

For 2009, we found that 107 Adult Day Services attendance days should be added to acuity level A.

For 2010, we found the following acuity variances:

- 434 Adult Day Services attendance days should be removed from acuity level A;
- 239 Adult Day Services attendance days should be added to acuity level B; and
- 195 Adult Day Services attendance days should be added to acuity level C.

For 2011, we found the following acuity variances:

- 13 Adult Day Services attendance days should be added to acuity level A;
- 79 Adult Day Services attendance days should be removed from acuity level B; and
- 66 Adult Day Services attendance days should be added to acuity level C.

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

Acuity Testing (Continued)

We found no acuity variances for days of attendance reported on the Days of Attendance by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010 and 2011 attendance acuity report. However, we found two individuals in 2009 and one in 2010 where the acuity assessment instrument or equivalent document could not be located by the County Board and one individual where the County Board provided an acuity assessment for the year after we requested.

We reported the differences from procedure 1 on a revised Days of Attendance by Acuity supplemental Cost Report worksheet for 2009, 2010 and 2011 and submitted it to DODD.

Statistics – Transportation

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

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

We found no differences.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals during one month in 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 January, March, April, May and July 2011 and February, August, October, November and December 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

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

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2011 or 2012. We reviewed the County Board's detailed expense spreadsheets for any costs not identified by the County Board. We found no unreported costs of bus tokens/cabs; however, we identified transportation contract expenditures without supporting statistics. We reclassified these contract expenditures to non-federal reimbursable costs on *Worksheet 8, Transportation Services* as reported on Appendix A (2011) and Appendix B (2012).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's 2011 TCM Units Summary and TCM Allowable/Un-Allowable Detail reports and 2012 TCM Units Detailed Allowable report 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).

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the 2011 TCM Allowable/Un-Allowable Detail and 2012 TCM Units Detailed Allowable report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2011 or 2012.

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

We selected all 58 SSA Unallowable units from the 2011 TCM Allowable/Un-Allowable Detail report and a judgmental sample of 60 SSA Unallowable units from the 2012 TCM Units Detailed Allowable report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2011 or 2012.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report 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 TCM units decreased by more than five percent from the 2010 *Schedule B-4*. We obtained the County Board's explanation that there was less focus on generating a consistent level of TCM units during 2011. The final 2012 TCM, Other SSA Allowable and Unallowable SSA units increased by more than five percent from the 2011 *Schedule B-4*. We obtained the County Board's explanation that there was more emphasis to generate/maintain a consistent level of TCM units. There was also a transition of new SSA staff that resulted in an improvement in performance of SSA duties, including better documentation of TCM units. As a result of the increased emphasis on the case note documentation, there was also an increase in Other SSA Allowable and Unallowable SSA units. The final 2012 Home Choice units decreased by 100 percent from 2011 and we obtained the County Board's explanation that they did not provide Home Choice units in 2012.

Statistics – Service and Support Administration (SSA) (Continued)

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

We haphazardly selected a sample of 60 General Time Units from both the 2011 TCM Allowable/Un-Allowable Detail report and the 2012 TCM Units Detailed Allowable report and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs, Section 1(b)* of the Cost Report Guides.

We found no errors in 2011 or 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 History reports for the Brookhill Center School (22) and Community DD Residential Services (28) 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 Revenue History reports and other supporting documentation.

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.

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

We did not perform this procedure because the County Board did not participate in a Council of Governments in 2011 or 2012.

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

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 \$23,597 in 2011 and \$126,660 in 2012;
- Transportation Program Income in the amount of \$355,397 in 2011 and \$260,315 in 2012;
- Title XX revenues in the amount of \$26,764 in 2011 and \$22,608 in 2012;
- Lunch receipts in the amount of \$28,378 in 2011 and \$20,001 in 2012; and
- Help Me Grow revenues in the amount of \$3,500 in 2011 and \$7,100 in 2012.

Paid Claims Testing

1. We selected 100 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.¹

We found instances of non-compliance with these documentation requirements for 2011 in the following service codes: Adult Day Support and Vocational Habilitation Combination - 15 minute unit- Level One waiver (FXF) service, Adult Day Support and Vocational Habilitation Combination - Daily - Level One waiver (FXD), and Targeted Case Management - 15 minute unit (TCM) service.

We found no instances of non-compliance with these documentation requirements for 2012.

Recoverable Finding - 2011 Finding \$463.86

Service Code	Units	Review Results	Finding
FXF	133	Units billed in excess of actual service delivery	\$136.38
FXD	12	Units billed in excess of actual service delivery	\$307.62
TCM	2	Units billed in excess of actual service delivery	\$19.86
		Total	\$463.86

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

Paid Claims Testing (Continued)

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code reports, 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 us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

We compared the amounts reported on *Schedule A, 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.

We found no differences as the County Board did not report costs on *Schedule A, Lines (20) to Line (25)*. We also reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed 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 Appropriation History reports for the Brookhill Center School (022) and Community DD Residential Services (028) funds.

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

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 Board's State Expenses Detailed 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.

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

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 detailed expense spreadsheets.

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

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 did not perform this procedure because the County Board did not participate in a COG in 2011 or 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 detailed expense spreadsheets 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 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.

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 detailed expense spreadsheets 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 reported differences for purchases that were not properly capitalized as reported in Appendix A (2011) and Appendix B (2012). We reported differences for 2011 purchases to record their first year's depreciation in Appendix B (2012).

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 for the disbursement was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and report any differences.

We haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's detailed expense spreadsheets that were classified as service contract and other expenses on worksheets 2 through 10. We determined if the supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225.

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

We reported differences in Appendix A (2011) and Appendix B (2012) for misclassified costs. We found no non-federal reimbursable costs under 2 CFR 225.

Property, Depreciation, and Asset Verification Testing

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

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

2. 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 could not perform this procedure since the County Board's depreciation schedules did not summarize which columns/programs each fixed asset on the depreciation schedule was reported on *Worksheet 1*. However, we reviewed the description for each fixed asset and created a revised depreciation schedule. We also noted fixed asset reclassifications from procedure 3 below and incorporated those differences into the revised depreciation schedules. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the revised Depreciation Schedules.

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

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and purchased 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 no differences impacting 2011 Cost Report. We found error with 2011 purchase that resulted in difference for first year depreciation as reported in 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 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 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.

Property, Depreciation, and Asset Verification Testing (Continued)

We haphazardly selected one disposed asset from the County Board's 2011 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2011). We did not perform this procedure for 2012 because the County Board reported no disposed capital assets in this year. We scanned the County Board's detailed expense spreadsheets 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 report totals for the County Board's 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 Appropriation History reports for the Brookhill Center School (022) and Community DD Residential Services (028) funds.

We found a variance greater than two percent for 2011 and we scanned the County Board's detailed expense spreadsheets to identify misclassified costs. The variance was due to misclassified payroll benefit expenses as reported in Appendix A (2011). Although we found the variance to be less than two percent in 2012, we noted similar misclassified payroll benefit expenses and reported these variances in Appendix B (2012) to be consistent between years.

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 2011 Payroll and Benefit by SAC report and the 2012 Payroll Totals by Job Description by Date Span report.

We found differences as reported in Appendix A (2011) and Appendix B (2012) due to misclassified payroll benefits, see procedure 1 above.

3. DODD requested us to select employees 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 us to perform procedure 4.

We selected 13 employees and compared the County Board's organizational chart, 2011 Payroll and Benefit by SAC report, the 2012 Payroll Totals By Job Description By Date Span reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

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

Payroll Testing (Continued)

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 scanned the County Board's 2011 Payroll and Benefit by SAC report and the 2012 Payroll Totals by Job Description by Date Span report 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 2011 Payroll and Benefit by SAC report and the 2012 Payroll Totals by Job Description by Date Span report.

We found no variance exceeding one percent.

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

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

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

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

4. We selected 10 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 11 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 incomplete RMTS observed moment in 2011 that should have been reported as as Activity Code 18-General Administration in 2011 in accordance with the above guidelines.

We found no instances of non-compliance in 2012.

We have reported this instance of non-compliance to DODD.

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

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

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

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

Dave Yost
Auditor of State

October 14, 2014

Appendix A
Putnam 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-1, Section A				
1. Building Services (B) Adult	-	1,401	1,401	To change square footage to the prior audit
1. Building Services (C) Child	-	393	393	To change square footage to the prior audit
2. Dietary Services (B) Adult	814	1,128	1,942	To change square footage to the prior audit
4. Nursing Services (B) Adult	168	(168)	-	To change square footage to the prior audit
5. Speech/Audiology (C) Child	-	129	129	To allocate square footage to speech
7. Occupational Therapy (C) Child	-	25	25	To allocate square footage to occupational therapy
8. Physical Therapy (C) Child	-	30	30	To allocate square footage to physical therapy
11. Early Intervention (C) Child	817	1,532		To change square footage to the prior audit
		(1,532)		To reclassify remove the gym's square footage
		(184)	633	To reclassify physical therapy, occupational therapy and speech square footage
14. Facility Based Services (B) Adult	22,835	3,512		To change square footage to the prior audit
		(260)		To reclassify program supervision square footage
		(2,725)	23,362	To reclassify remove the gym's square footage
17. Medicaid Administration (A) MAC	-	42	42	To change square footage to the prior audit
21. Service And Support Admin (D) General	370	126	496	To change square footage to the prior audit
22. Program Supervision (B) Adult	538	(538)		To change square footage to the prior audit
		260	260	To reclassify program supervision square footage
23. Administration (D) General	471	(14)	457	To change square footage to the prior audit
25. Non-Reimbursable (C) Child	-	119	119	To change square footage to the prior audit
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,400	330	2,730	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	872	(296)	576	To correctly report SSA units
3. Home Choice Units (D) 4th Quarter	-	4	4	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	647	(589)	58	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	762	(762)	-	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	1,115	(1,115)	-	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	834	(834)	-	To remove general time units
Worksheet 1				
3. Buildings/Improve. (L) Community Residential	\$ -	\$ 17,883	\$ 17,883	To match depreciation ledger.
3. Buildings/Improve. (X) Gen Expense All Prgm.	\$ 27,970	\$ 11,853	\$ 39,823	To correct depreciation based on prior year errors
4. Fixtures (X) Gen Expense All Prgm.	\$ 15,234	\$ 2,579	\$ 17,813	To match depreciation ledger.
5. Movable Equipment (U) Transportation	\$ -	\$ 31,454		To correct depreciation based on prior year errors
		\$ 2,567	\$ 34,021	To adjust for 2011 disposal.
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 14,808	\$ (14,808)	\$ -	To correct depreciation based on prior year errors
7. Other (U) Transportation	\$ 14,002	\$ (14,002)	\$ -	To correct depreciation based on prior year errors
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 127,502	\$ (27,046)		To reclassify program supervision department employee.
		\$ 3,085		To reclassify intake function performed by Medicaid manager.
		\$ 2,502	\$ 106,043	To reclassify intake function performed by SSA manager.

Appendix A (page 2)
Putnam 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)				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 52,740	\$ 3,841	\$ 56,581	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 582	\$ 582	To reclassify non-federal reimbursable amounts.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 73,090	\$ (4,808)		To reclassify payroll benefits.
		\$ (182)		To reclassify MUI investigative agent expenses as non-federal reimbursable amounts.
		\$ (1,500)		To reclassify FCFC membership fees
		\$ (779)		To reclassify employee travel expenses.
		\$ (582)	\$ 65,239	To reclassify non-federal reimbursable amounts.
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 37,683		To adjust for auditor and treasurer fees.
		\$ 36,357		To reclassify ODMRDD Administration Fees
		\$ 9,926	\$ 83,966	To reclassify MAC Fees.
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 63,469	\$ 27,046		To reclassify program supervision department employee.
		\$ 6,171	\$ 96,686	To reclassify portion of Medicaid manager salary as program supervision.
2. Employee Benefits (E) Facility Based Services	\$ 26,253	\$ 25,335	\$ 51,588	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 9,307	\$ 2,698	\$ 12,005	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 10,984	\$ 3,185	\$ 14,169	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 267,338	\$ (85,257)		To reclassify expenses as assets.
		\$ (19,251)		To reclassify expense as asset.
		\$ (5,000)		To reclassify asset loans.
		\$ (20,000)	\$ 137,830	To reclassify asset loans.
Worksheet 4				
1. Salaries (X) Gen Expense All Prgm.	\$ 18,384	\$ 1,028	\$ 19,412	To reclassify portion of Medicaid manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 7,604	\$ 2,753	\$ 10,357	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 7,286	\$ 7,286	To reclassify MAC unreimbursed salaries and benefits.
2. Employee Benefits (A) Early Intervention	\$ 32,489	\$ 9,419	\$ 41,908	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 3,888	\$ 3,888	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
3. Service Contracts (L) Community Residential	\$ 99,171	\$ (87,316)	\$ 11,855	To reclassify payroll benefits.
4. Other Expenses (A) Early Intervention	\$ 2,850	\$ 1,500	\$ 4,350	To reclassify FCFC membership fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 182		To reclassify MUI investigative agent expenses as non-federal reimbursable amounts.
		\$ 271	\$ 453	To reclassify MUI investigative agent expenses as non-federal reimbursable amounts.

Appendix A (page 3)
Putnam 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 6						
1. Salaries (I) Medicaid Admin	\$ -	\$	112,660	\$	112,660	To reclassify MAC salaries and benefits.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	67,655	\$	67,655	To reclassify MAC salaries and benefits
Worksheet 7C						
3. Service Contracts (A) Early Intervention	\$ -	\$	25,515	\$	25,515	To reclassify speech expenses.
13. No. of Individual Served (A) Early Intervention	-		1		1	To add individuals served to allocate general expenses
Worksheet 7E						
3. Service Contracts (A) Early Intervention	\$ -	\$	4,890	\$	4,890	To reclassify occupational therapy expenses.
13. No. of Individual Served (E) Facility Based Services	141		(141)		-	To remove individuals served
Worksheet 7F						
3. Service Contracts (A) Early Intervention	\$ 36,311	\$	(30,405)	\$	5,906	To reclassify speech and occupational therapy expenses.
13. No. of Individual Served (E) Facility Based Services	141		(141)		-	To remove individuals served
Worksheet 8						
2. Employee Benefits (E) Facility Based Services	\$ 2,097	\$	608	\$	2,705	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 53,528	\$	15,519	\$	69,047	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	19,805	\$	19,805	To reclassify transportation as non-federal reimbursable - no statistics maintained.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 186,665	\$	(19,805)	\$	166,860	To reclassify transportation as non-federal reimbursable - no statistics maintained.
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 263,768	\$	(180,315)			To reclassify MAC salaries and benefits.
			(7,286)			To reclassify MAC unreimbursed salaries and benefits.
			(6,171)			To reclassify Medicaid manager salary (program supervision portion).
			(1,028)			To reclassify Medicaid manager salary (dietary portion).
			(3,085)			To reclassify Medicaid manager salary (intake function portion).
			(2,502)	\$	63,381	To reclassify intake function performed by SSA manager.
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 109,104	\$	(75,287)	\$	33,817	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
4. Other Expenses (N) Service & Support Admin. Costs	\$ 1,821	\$	363	\$	2,184	To reclassify employee travel expenses.
Worksheet 10						
2. Employee Benefits (E) Facility Based Services	\$ 235,374	\$	68,240	\$	303,614	To reclassify benefits based upon salary reclassifications and additional unreported benefits.
4. Other Expenses (E) Facility Based Services	\$ 531	\$	145	\$	676	To reclassify employee travel expenses.

Appendix A (page 4)
Putnam County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Match Paid To ODMRDD For IO & LVI Waivers	\$ 162,929	\$ (36,357)		To reclassify ODMRDD Administration Fees
		\$ (9,926)	\$ 116,646	To reclassify MAC Fees.
Plus: Purchases Greater Than \$5,000	\$ 104,163	\$ 85,257		To reclassify expenses as assets.
		\$ 19,251	\$ 208,671	To reclassify expenses as assets.
Plus: Loan Payments	\$ -	\$ 20,000		To reclassify asset loans.
		\$ 5,000	\$ 25,000	To reclassify asset loans.
Less: Capital Costs	\$ (92,445)	\$ (37,526)	\$ (129,971)	To reconcile to worksheet 1.
Total from 12/31 County Auditor's Report	\$ 2,832,722	\$ 8	\$ 2,832,730	To reconcile to County Auditor Appropriation History Report
Medicaid Administration Worksheet				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 5,590	\$ 5,590	To record ancillary costs
10. Requested Through Calendar Year				

Appendix B
Putnam 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				
1. Building Services (A) MAC	42	(42)	-	To change square footage to the prior audit
5. Speech/Audiology (C) Child	-	101	101	To allocate square footage to speech
7. Occupational Therapy (C) Child	-	31	31	To allocate square footage to occupational therapy
8. Physical Therapy (C) Child	-	37	37	To allocate square footage to physical therapy
11. Early Intervention (C) Child	2,349	(1,532)		To reclassify remove the gym's square footage
		(169)	648	To reclassify physical therapy, occupational therapy and speech square footage
14. Facility Based Services (B) Adult	26,347	(2,725)		To reclassify remove the gym's square footage
		(260)	23,362	To reclassify program supervision square footage
17. Medicaid Administration (A) MAC	-	42	42	To change square footage to the prior audit
22. Program Supervision (B) Adult	-	260	260	To reclassify program supervision square footage
Schedule B-1, Section B				
6. Total Unduplicated Individuals Served Acuity A	101	6	107	To correct individuals served
8. Total Unduplicated Individuals Served Acuity B	17	(1)	16	To correct individuals served
9. Total Unduplicated Individuals Served Acuity C	21	2	23	To correct individuals served
10. Total Days of Attendance by Acuity A	15,499	760	16,259	To correct days of attendance
13. Total Days of Attendance by Acuity C	3,475	146	3,621	To correct days of attendance
Schedule B-4				
1. TCM Units (D) 4th Quarter	2,357	(500)	1,857	To correctly report SSA units
5. SSA Unallowable Units (A) 1st Quarter	996	(877)	119	To remove general time units
5. SSA Unallowable Units (B) 2nd Quarter	895	(895)	-	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	922	(922)	-	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,132	(1,132)	-	To remove general time units
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ -	\$ 1,504	\$ 1,504	To match depreciation ledger.
3. Buildings/Improve (E) Facility Based Services	\$ -	\$ 17,750	\$ 17,750	To match depreciation ledger.
3. Buildings/Improve (L) Community Residential	\$ -	\$ 17,883	\$ 17,883	To match depreciation ledger.
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 2,222	\$ 46,002	\$ 48,224	To correct depreciation based on prior year errors
4. Fixtures (D) Unasgn Children Programs	\$ -	\$ -	\$ -	To record depreciation for...
4. Fixtures (E) Facility Based Services	\$ -	\$ 749	\$ 749	To match depreciation ledger.
4. Fixtures (X) Gen Expense All Prgm.	\$ -	\$ 19,201	\$ 19,201	To match depreciation ledger.
5. Movable Equipment (U) Transportation	\$ -	\$ 35,348		To correct depreciation based on prior year errors
		\$ 563	\$ 35,911	To adjust depreciation for 2011 Blue Bird Bus purchase.
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 94,796	\$ 2,631		To reclassify intake function performed by Medicaid manager.
		\$ 2,651	\$ 100,078	To reclassify intake function performed by SSA manager.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 41,751	\$ 9,838	\$ 51,589	To reclassify benefits based upon salary reclassifications.

Appendix B (page 2)
Putnam 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 2 (Continued)				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 413,279	\$ (509)		To reclassify early intervention and special Olympic expenses.
		\$ (112)		To reclassify SSA manager expenses.
		\$ (819)		To reclassify MAC fees.
		\$ (4,324)		To reclassify cafeteria expenses.
		\$ (16,950)		To reclassify non-profit housing costs funded by County Board.
		\$ (239,036)		To reclassify Waiver match expenses.
		\$ (43,419)		To reclassify TCM match expenses.
		\$ (24,191)		To reclassify ODOMRDD administrative fee expenses.
		\$ (1,500)		To reclassify FCFC membership fees
		\$ (12,515)		To reclassify worker's compensation expenses.
		\$ (81)	\$ 69,823	To reclassify MUI investigative agent expenses.
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 39,498		To reclassify auditor and treasurer fees and reconcile to County Auditor Report.
		\$ 24,191		To reclassify ODOMRDD administrative fee expenses.
		\$ 1,470	\$ 65,159	To reclassify MAC fees.
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 92,529	\$ 5,261	\$ 97,790	To reclassify MAC unreimbursed salaries and benefits.
2. Employee Benefits (E) Facility Based Services	\$ 40,753	\$ 9,657	\$ 50,410	To reclassify benefits based upon salary reclassifications.
Worksheet 3				
2. Employee Benefits (E) Facility Based Services	\$ 9,485	\$ 1,617	\$ 11,102	To reclassify benefits based upon salary reclassifications.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 11,892	\$ 2,027	\$ 13,919	To reclassify benefits based upon salary reclassifications.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 327,895	\$ (18,162)		To reclassify auditor and treasurer fees due to misclassification
		\$ (69,344)		To reclassify expenses as assets.
		\$ (20,000)		To reclassify asset loans.
		\$ (5,000)		To reclassify asset loans.
		\$ (5,000)		To reclassify asset loans.
		\$ (651)	\$ 209,738	To reclassify MAC fees.
Worksheet 4				
1. Salaries (X) Gen Expense All Prgm.	\$ 18,688	\$ 877	\$ 19,565	To reclassify portion of Medicaid manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 8,231	\$ 1,855	\$ 10,086	To reclassify benefits based upon salary reclassifications.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 45,098	\$ 4,324	\$ 49,422	To reclassify cafeteria expenses.
Worksheet 5				
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 7,762	\$ 7,762	To reclassify MAC unreimbursed salaries and benefits.
2. Employee Benefits (A) Early Intervention	\$ 34,279	\$ 5,842	\$ 40,121	To reclassify benefits based upon salary reclassifications.
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 4,001	\$ 4,001	To reclassify benefits based upon salary reclassifications.
3. Service Contracts (L) Community Residential	\$ 12,068	\$ 377		To reclassify special Olympic expenses.
		\$ (140)		To reclassify SSA manager expenses.
		\$ (185)		To reclassify MUI investigative agent expenses.
		\$ (2,083)	\$ 10,037	To reclassify worksheet nine employee travel expenses.

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

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 5 (Continued)						
4. Other Expenses (A) Early Intervention	\$ -	\$	132			To reclassify early Intervention expenses.
		\$	1,500	\$	1,632	To reclassify FCFC membership fees
4. Other Expenses (L) Community Residential	\$ 400	\$	16,950	\$	17,350	To reclassify non-profit housing costs funded by County Board.
Worksheet 6						
1. Salaries (I) Medicaid Admin	\$ -	\$	124,708	\$	124,708	To reclassify MAC salaries and benefits.
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$	48,688	\$	48,688	To reclassify MAC salaries and benefits
Worksheet 7C						
3. Service Contracts (A) Early Intervention	\$ -	\$	18,819	\$	18,819	To reclassify speech expenses.
13. No. of Individual Served (A) Early Intervention	-		1		1	To add individuals served to allocate general expenses
Worksheet 7E						
3. Service Contracts (A) Early Intervention	\$ -	\$	5,814	\$	5,814	To reclassify occupational therapy expenses.
13. No. of Individual Served (A) Early Intervention	-		1		1	To add individuals served to allocate general expenses
Worksheet 7F						
3. Service Contracts (A) Early Intervention	\$ 31,437	\$	(24,633)	\$	6,804	To reclassify speech and occupational therapy expenses.
13. No. of Individual Served (E) Facility Based Services	139		(139)		-	To remove individuals served
Worksheet 8						
2. Employee Benefits (E) Facility Based Services	\$ 6,521	\$	1,111	\$	7,632	To reclassify benefits based upon salary reclassifications.
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 51,587	\$	8,792	\$	60,379	To reclassify benefits based upon salary reclassifications.
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	28,966	\$	28,966	To reclassify transportation as non-federal reimbursable - no statistics maintained.
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 261,858	\$	(173,396)			To reclassify MAC salaries
		\$	(5,261)			To reclassify Medicaid manager salary (program supervision portion).
		\$	(877)			To reclassify Medicaid manager salary (dietary portion).
		\$	(2,631)			To reclassify Medicaid manager salary (intake function portion).
		\$	(2,651)			To reclassify intake function performed by SSA manager.
		\$	(7,762)	\$	69,280	To reclassify MAC unreimbursed salaries and benefits.
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 115,331	\$	(79,617)	\$	35,714	To reclassify benefits based upon salary reclassifications.
3. Service Contracts (N) Service & Support Admin. Costs	\$ -	\$	2,083	\$	2,083	To reclassify worksheet nine employee travel expenses.
4. Other Expenses (N) Service & Support Admin. Costs	\$ -	\$	252	\$	252	To reclassify SSA manager expenses.
Worksheet 10						
2. Employee Benefits (E) Facility Based Services	\$ 278,083	\$	47,392	\$	325,475	To reclassify benefits based upon salary reclassifications.

Appendix B (page 4)
Putnam 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>
Reconciliation to County Auditor Worksheet						
Plus: Match Paid To DODD For IO & LVI Waivers	\$ -	\$	239,036	\$	239,036	To reclassify Waiver match expenses.
Plus: Match Paid To DODD For TCM	\$ -	\$	43,419	\$	43,419	To reclassify TCM match expenses.
Plus: Purchases Greater Than \$5,000	\$ -	\$	69,344	\$	69,344	To reclassify expenses as assets.
Plus: Loan Payments	\$ -	\$	20,000			To reclassify asset loans.
			\$ 5,000			To reclassify asset loans.
			\$ 5,000	\$	30,000	To reclassify asset loans.
Medicaid Administration Worksheet						
6- Ancillary Costs (A) Reimbursement	\$ -	\$	6,036	\$	6,036	To record ancillary costs
10. Requested Through Calendar Year						



Dave Yost • Auditor of State

PUTNAM COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PUTNAM 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
JANUARY 20, 2015**