



Dave Yost • Auditor of State



**WAYNE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Accountants' Report.....	1
Paid Claims - Recoverable Findings – 2011.....	9
Paid Claims - Recoverable Findings – 2012.....	9
Appendix A: Income and Expenditure Report Adjustments – 2011.....	15
Appendix B: Income and Expenditure Report Adjustments – 2012.....	21

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

## Independent Accountants' 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, 8<sup>th</sup> 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 Wayne 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 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 and found unreported idle floor space as reported in Appendix A (2011). We found no unreported rented or idle space in 2012.

We also compared 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent for service and support administration (ssa), program supervision and non-federal reimbursable. In addition, while performing our initial scan of the Cost Report, we found adult costs for occupational therapy, but no square footage reported in 2011. We inquired of the County Board that stated the area was shared with the physical therapy program; therefore, we made corresponding changes to both program areas as reported in Appendix A (2011).

We performed the procedures below in those program areas that have changed since 2010.

**STATISTICS – SQUARE FOOTAGE (Continued)**

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

We measured three rooms in the IDA Sue School/Nick Amster Workshop building where the square footage changed from the final 2010 square footage.

We found no variances exceeding 10 percent.

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

We compared each room on the floor plans of the IDA Sue School/Nick Amster Workshop building that changed from the final 2010 square footage to the County Board's summary for each year.

We found no variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary.

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

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 accounted for the revisions from procedure one above in 2011.

We found differences for ssa, program supervision, and non-federal reimbursable, as reported in Appendix A (2011). We also found differences in 2012 for administration as reported in Appendix B (2012).

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

We found no inconsistencies between the County Board's methodology and the Cost Report Guide. However, we noted the Board did not allocated medicaid administrative Claiming (mac) program square footage into the Cost Reports; therefore, we reported these differences 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 result in unassigned program or general expenses-all program costs.

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

**STATISTICS – ATTENDANCE (Continued)**

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

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

We found the enclave typical hours of service changed in 2011 and we compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1*.

We reported differences in Appendix A (2011).

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

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

We found no differences in 2011 except that the County Board did not track supported employment-community employment services; therefore, we removed the individuals served statistics as reported in 2011. We found no differences in 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 audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics* for 2011.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, and Enclave for 2011 on *Schedule B-1, 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 from the prior year's *Schedule B-1* for facility based services. The number of reported individuals served for enclave increased by more than 10 percent from the prior year's *Schedule B-1* to 2011.

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

## STATISTICS – ATTENDANCE (Continued)

We did not perform this unrecorded individuals procedure because the County Board increased by only one net individual.

6. DODD asked 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 acuity report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for four adult day service and one enclave individual from the months of January and March through November 2012 from the County Board's daily attendance reports to *Schedule B-1*.

We found no differences.

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

We found no acuity variances.

7. DODD asked us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 30 supported employment-community employment units from 2011 and 2012 were not calculated in accordance with the Cost Report Guides or if any units did not meet the service documentation requirements of Ohio Administrative Code §§ 5123:2-9-05 (as described in 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 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 test in 2011 because the County Board did not track supported employment – community employment units, see procedure 3. We selected all 16 units in 2012 from the County Board's All Funding Sources-Supported Employment Community All Service Categories Summary report and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found fewer than three units were not calculated in accordance with the Cost Report Guide and no instances of non-compliance with these documentation requirements.

## ACUITY TESTING

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

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

For 2008, we found 243 Adult Day Services attendance days should be added to acuity level A and 243 removed from acuity level A-1.

We found no acuity variances for 2009 through 2011.

### **ACUITY TESTING (Continued)**

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

For 2008, we found 434 facility based days of attendance should be reclassified from acuity level C to B.

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

For 2011, we found 220 facility based days of attendance should be reclassified from acuity level A to A-1.

We reported the differences from procedure 2 on a revised 2011 Days of Attendance by Acuity supplemental worksheet 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 Yearly Transportation report with those statistics as reported in *Schedule B-3*. We also footed the County Board's Yearly Transportation report for accuracy.

We found no differences except the County Board reported trips to supported employment-community employment; however, the County Board did not have a community employment program in 2011, see Statistics - Attendance, procedure 3. Therefore, we removed these trips and added corresponding costs to *Schedule B-3* as reported in Appendix A (2011). We found no differences in 2012.

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for four adult individuals and one child for 2011 and for 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*.

We compared the cost of bus tokens/cabs from the County Board's State Expenses without Payroll or Benefits (Detailed) report to the amount reported in *Schedule B-3*.

We found differences as reported 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 TCM, Other SSA Allowable and SSA Unallowable Detail reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

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

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

We haphazardly selected a sample of 60 Other SSA Allowable units for 2011 and 61 units for 2012 from the Other SSA Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Administrative Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Administrative Code § 5101:3-48-01(F).

The units found to be in error for 2011 did not exceed 10 percent. The units found to be in error for 2012 exceeded 10 percent as reported in Appendix B (2012).

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

We haphazardly selected a sample of 60 SSA Unallowable units for both 2011 and 2012 from the Unallowable SSA Detail reports and determined if the case note documentation described activities listed in Ohio Administrative Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Administrative Code §5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2011 or 2012.

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

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

The final 2011 Other SSA Allowable and Unallowable SSA units decreased by more than five percent from the 2010 *Schedule B-4*. We obtained the County Board's explanation that there was an increase in the number of individuals on waivers and a corresponding decrease in non-billable units. The final 2012 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 it added more structure for properly documenting all SSA activities and increase in population.

**STATISTICS – SERVICE AND SUPPORT ADMINISTRATION (Continued)**

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

We did not perform this procedure because the County Board stated they did not track general time units 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 Statement by Fund report for the Special Levy DD (033), Residential Services DD (106), Community Capital Assist DD (107), Family Resource DD (108), Title VI-B DD (200), Title XX DD (201), Preschool Program DD (202), Permanent Improvement DD (303), and Trust DD (452) and Ida Sue Food Service (513) 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 detailed revenue 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 Statement by Fund Report 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 NEON Council of Government (COG) prepared County Board Summary Workbooks.

We found no differences.

5. We reviewed the County Board's State Account Code Detailed Revenue Report and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure 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 \$90 in 2011 and \$30 in 2012;
- Preschool Disability Grant revenues in the amount of \$10,238 in 2011 and \$10,262 in 2012;
- Title VI-B revenues in the amount of \$50,643 in 2011 and \$61,018 in 2012;
- School Lunch Program revenues in the amount of \$17,136 in 2011 and \$14,821 in 2012;
- Title XX revenues in the amount of \$74,088 in 2011 and \$68,620 in 2012;
- ARRA Stimulus Funding in the amount of \$6,351 in 2011 and \$5,767 in 2012;
- Motor Vehicle Fuel Tax Refund in the amount of \$4,456 in 2011 and \$4,378 in 2012;
- Rental fee reimbursement in the amount of \$29,475 in 2011 and \$30,300 in 2012;
- Excess Costs in the amount of \$74,295 in 2011; and
- Help Me Grow in the amount of \$10,000 in 2011 and \$6,000 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 Administrative Code Sections 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 Administrative Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services, DODD also 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 Administrative 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.



## 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 Expenditure Statement By Fund report for the Special Levy DD (033), Residential Services DD (106), Community Capital Assist DD (107), Family Resource DD (108), Title VI-B DD (200), Title XX DD (201), Preschool Program DD (202), Permanent Improvement DD (303), and Trust DD (452) and Ida Sue Food Service (513) funds.

We found no differences.

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

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

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

We did not perform this procedure since the Cost Reports reconciled within allowable 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 Detailed Expenditure report.

We found differences as reported in Appendix A (2011). We found no differences in 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 compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

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

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

## **NON-PAYROLL EXPENDITURES AND RECONCILIATION TO THE COUNTY AUDITOR REPORT (Continued)**

We scanned the County Board's State Expenses Without Payroll and Benefits (Detailed) Reports for service contracts and other expenses in the following columns and worksheets: column X-General Expense-All Programs on worksheets 2 through 8; column N-Service and Support Administration Costs on worksheet 9; and columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (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 of \$5,000 and traced them to the County Board's fixed asset listing.

We scanned the County Board's State Expenses Without Payroll and Benefits Detailed 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 found no unrecorded purchases meeting the capitalization criteria.

8. DODD asked us to select 40 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We haphazardly selected 40 disbursements from 2011 and 2012 from the County Board's State Expenses Without Payroll and Benefits (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.

We found differences for misclassified and non-federal reimbursable costs as reported in Appendix A (2011) and 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 DD Assets Not Totally Depreciated (By Date Span) Reports. We also used the 2010 depreciation schedule, plus additions and deletions in 2011 and 2012 to compare to Cost Report as assets were left off the updated 2011 and 2012 depreciation schedules.

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

### **PROPERTY, DEPRECIATION, AND ASSET VERIFICATION TESTING (Continued)**

3. We compared the County Board's final 2010 DD Assets Not Totally Depreciated (By Date Span) Report to the County Board's 2011 and 2012 DD Assets Not Totally Depreciated (By Date Span) Reports looking 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) due to 2010 fixed assets not carrying forward to the County Board's 2011 and 2012 depreciation schedules.

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

We found differences as reported in Appendix A (2011). We did not perform this procedure in 2012 as the County Board did not have any fixed assets being depreciated in their first year in 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.

We did not perform this test for 2011 because the County Board stated it did not have any asset disposals in 2011. However, we haphazardly selected one disposed asset from the County Board's 2012 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 2012 for the disposed item based on its undepreciated basis and any proceeds received from the 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 B (2012) and selected five more disposed bus assets for testing. We found additional variances and reported them in Appendix B (2012).

### **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 Expenditure Statement by Funds reports for the Special Levy (033) fund.

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.

### **PAYROLL TESTING (Continued)**

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expenses Payroll Summary by SAC/Employee (Summary) reports.

We found no differences exceeding \$100 on any worksheet for 2011 or 2012.

3. DODD requested that we select a sample based on 25 percent of the two-year average number of 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 asked us to perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart, 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.

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

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

We scanned the County Board's State Expenses Payroll By SAC/Employee (Summary) Report for 2011 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). We did not perform this procedure for 2012 as the error rate did not exceed 10 percent in procedure 3.

### **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 Payroll Only By SAC/Employee (Summary) Reports.

We found a variance exceeding one percent and accordingly DODD adjusted the MAC Costs by Individual report to correct the misstatements identified as reported in Appendix A (2011). We found no variance exceeding one percent in 2012.

2. We compared the adjusted MAC Cost by Individual report for 2011 and the original MAC Cost by Individual report for 2012 to Worksheet 6, columns (I) and (O).

We found differences in 2011 on Worksheet 6 and corresponding payroll differences for employees participating in MAC that impacted other worksheets as reported in procedure 1. We found no differences for 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).

**MEDICAID ADMINISTRATIVE CLAIMING (Continued)**

4. We selected all 8 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 all 9 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 RMTS observed moment in 2011 for Activity Code 17-Investigating Unusual and Major Unusual Incidents that lacked any supporting documentation. We found no differences in 2012.

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.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State

September 4, 2015

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
7. Occupational Therapy (B) Adult	-	184	184	To properly account for OT/PT space based on usage
8. Physical Therapy (B) Adult	460	(184)	276	To properly account for OT/PT space based on usage
17. Medicaid Administration (A) MAC	-	10	10	To add in MAC sq ft from Administration for 2 employees
21. Service And Support Admin (D) General	-	91		To correct square footage for an SSA Office
		(91)		- To move idle space to NFR
22. Program Supervision (B) Adult	885	(91)	794	To correct square footage for an SSA Office
23. Administration (D) General	1,421	(10)	1,411	To add in MAC sq ft from Administration for 2 employees
25. Non-Reimbursable (D) General	-	97		To add square footage for an MUI office not reported
		91	188	To add idle space to NFR
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	5	(5)		- To correct individuals served
3. Typical Hours Of Service (B) Supported Emp. - Enclave	6	(1)	5	To correct typical hours of service
<b>Schedule B-3</b>				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 4,445	\$ 4,445	To report correct cost of bus, tokens, cabs
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 125	\$ 125	To report correct cost of bus, tokens, cabs
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ 440	\$ 49		To report correct cost of bus, tokens, cabs
		\$ 480	\$ 969	To reclassify taxi passes
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	1,410	(1,410)		- To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	1,589	(1,589)		- To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	1,660	(1,660)		- To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	1,456	(1,456)		- To report correct number of one-way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 92,664		To allocate CE transportation expenses
		\$ 431	\$ 93,095	To add Non CB CE taxi expenses
<b>Schedule B-4</b>				
5. SSA Unallowable Units (D) 4th Quarter	180	41	221	To report SSA OEDI Assessment units
<b>Worksheet 1</b>				
3. Buildings/Improve. (E) Facility Based Services	\$ 57,600	\$ 9,600	\$ 67,200	To match depreciation schedule
5. Movable Equipment (H) Unasgn Adult Programs	\$ 17,816	\$ (17,816)	\$ -	To match depreciation schedule
5. Movable Equipment (U) Transportation	\$ 83,758	\$ 6,429		To correct bus depreciation
		\$ 46,604		To match depreciation schedule
		\$ (837)	\$ 135,954	To reclassify tractor depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 1,508		To match depreciation schedule
		\$ 837	\$ 2,345	To reclassify tractor depreciation
8. COG Expenses (L) Community Residential	\$ 72	\$ (44)	\$ 28	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 84	\$ 84	To match COG report

**Appendix A (Page 2)**  
**Wayne 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>
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 341,707	\$ 3,697 \$ 54,449		To reclassify Program Specialist salary To reclassify Business Director MAC payroll
		\$ (49,714)		To reclassify Business Director payroll to MAC
		\$ (26,801)		To reclassify Business Director payroll to MAC
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 118,873	\$ 2,641 \$ (2,354)	\$ 325,979	To reclassify Substitute Secretary salary To reclassify other expenses recorded in benefits
		\$ 65		To reclassify Program Specialist benefits
		\$ 25,388		To reclassify Business Director MAC payroll
		\$ 408	\$ 142,380	To reclassify Substitute Secretary benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 61,681	\$ (13,337)	\$ 48,344	To reclassify cable modem expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 151,093	\$ 3,717	\$ 154,810	To reclassify staff gift expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,981	\$ (3,717)		To reclassify staff gift expenses
		\$ 2,354	\$ 79,618	To reclassify other expenses recorded in benefits
5. COG Expenses (L) Community Residential	\$ 1,230	\$ 511	\$ 1,741	To match COG report
5. COG Expense (M) Family Support Services	\$ -	\$ -	\$ -	To match COG report
5. COG Expense (N) Service & Support Admin	\$ -	\$ 5,318	\$ 5,318	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 306	\$ 306	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ -	\$ 124,765		To record auditor and treasurer fees
		\$ 4,232		To reclassify MAC fees
		\$ 1,974	\$ 130,971	To reclassify MAC fees
<b>Worksheet 2A</b>				
1. Salaries (D) Unasgn Children Program	\$ 120,059	\$ (847) \$ (76,362)		To reclassify Substitute Secretary salary To reclassify Director of Educational Services salary
		\$ (42,831)		To reclassify Secretary salary
		\$ (19)	\$ -	To reclassify Substitute Secretary salary
1. Salaries (H) Unasgn Adult Program	\$ 186,045	\$ (3,697) \$ (4,320) \$ (518) \$ (13,278) \$ (31,507) \$ (90) \$ (36,933) \$ (35,348) \$ (1,598)		To reclassify Program Specialist salary To reclassify Substitute Secretary salary To reclassify Substitute Secretary salary To reclassify Substitute Secretary salary To reclassify Secretary salary To reclassify Substitute Secretary salary To reclassify Secretary salary To reclassify Secretary salary To reclassify Secretary salary
1. Salaries (N) Service & Support Admin	\$ 57,653	\$ (57,653)	\$ 58,756	To reclassify Substitute Secretary salary To reclassify Director of Service and Support salary
1. Salaries (O) Non-Federal Reimbursable	\$ 4,078	\$ (4,078)	\$ -	To reclassify Investigative Agent salary
2. Employee Benefits (D) Unasgn Children Program	\$ 34,656	\$ (131) \$ (16,520) \$ (18,002)		To reclassify Substitute Secretary benefits To reclassify Director of Educational Services benefits To reclassify Secretary benefits
		\$ (3)	\$ -	To reclassify Substitute Secretary benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 51,080	\$ (65) \$ (667) \$ (80) \$ (138) \$ (9,963) \$ (14) \$ (17,090) \$ (14,208) \$ (247)		To reclassify Program Specialist benefits To reclassify Substitute Secretary benefits To reclassify Substitute Secretary benefits To reclassify Substitute Secretary benefits To reclassify Secretary benefits To reclassify Substitute Secretary benefits To reclassify Secretary benefits To reclassify Secretary benefits To reclassify Secretary benefits
		\$ (9,151)	\$ 8,608	To reclassify Substitute Secretary benefits
2. Employee Benefits (N) Service & Support Admin	\$ 9,151	\$ (9,151)	\$ -	To reclassify Director of Service and Support benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 1,923	\$ (1,923)	\$ -	To reclassify Investigative Agent benefits
3. Service Contracts (L) Community Residential	\$ 16,528	\$ (16,528)	\$ -	To reclassify COG expenses
5. COG Expenses (L) Community Residential	\$ 165	\$ (165)	\$ -	To match COG report

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3</b>				
3. Service Contracts (C) School Age	\$ 3,508	\$ 311	\$ 3,819	To match detailed expense report
3. Service Contracts (U) Transportation	\$ 256	\$ 638	\$ 894	To match detailed expense report
3. Service Contracts (X) Gen Expense All Prgm.	\$ 9,465	\$ (884)	\$ 8,581	To match detailed expense report
4. Other Expenses (A) Early Intervention	\$ 902	\$ 813	\$ 1,715	To reclassify cable modem expenses
4. Other Expenses (B) Pre-School	\$ 913	\$ 813	\$ 1,726	To reclassify cable modem expenses
4. Other Expenses (L) Community Residential	\$ 15,827	\$ (184)	\$ 15,643	To match detailed expense report
4. Other Expenses (U) Transportation	\$ 16,469	\$ 184	\$ 16,653	To match detailed expense report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 64,625	\$ 13,337	\$ 77,962	To reclassify cable modem expenses
<b>Worksheet 4</b>				
1. Salaries (A) Early Intervention	\$ 842	\$ (842)	\$ -	To reclassify direct service salary
2. Employee Benefits (A) Early Intervention	\$ 132	\$ (132)	\$ -	To reclassify direct service benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,784	\$ (49)	\$ 1,735	To reclassify hiring expenses
4. Other Expenses (A) Early Intervention	\$ 142	\$ (142)	\$ -	To reclassify Direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 7,294	\$ (6,643)	\$ 651	To reclassify lunch costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 23,871	\$ 6,643	\$ 30,514	To reclassify lunch costs
		\$ 49	\$ 30,563	To reclassify hiring expenses
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 71,948	\$ 842	\$ 72,790	To reclassify direct service salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 847	\$ 847	To reclassify Substitute Secretary salary
		\$ 76,362	\$ 76,362	To reclassify Director of Educational Services salary
		\$ 42,831	\$ 42,831	To reclassify Secretary salary
		\$ 19	\$ 19	To reclassify Substitute Secretary salary
		\$ 518	\$ 120,577	To reclassify Substitute Secretary salary
1. Salaries (L) Community Residential	\$ 549	\$ (549)	\$ -	To reclassify COG expenses
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 4,078	\$ 4,078	To reclassify Investigative Agent salary
		\$ 32,365	\$ 32,365	To reclassify Investigative Agent MAC payroll
		\$ (29,767)	\$ 2,603	To reclassify Investigative Agent payroll to MAC
		\$ (6,676)	\$ -	To reclassify Investigative Agent payroll to MAC
2. Employee Benefits (A) Early Intervention	\$ 22,503	\$ 132	\$ 22,635	To reclassify direct service benefits
2. Employee Benefits (B) Pre-School	\$ 62,305	\$ (96)	\$ 62,209	To reclassify hiring expenses
2. Employee Benefits (C) School Age	\$ 432,656	\$ (1,009)	\$ 431,647	To reclassify hiring expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 29,696	\$ 131	\$ 30,027	To reclassify Substitute Secretary benefits
		\$ (989)	\$ 29,038	To reclassify hiring expenses
		\$ 16,520	\$ 45,558	To reclassify Director of Educational Services benefits
		\$ 18,002	\$ 63,560	To reclassify Secretary benefits
		\$ 3	\$ 63,563	To reclassify Substitute Secretary benefits
		\$ 80	\$ 63,443	To reclassify Substitute Secretary benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 1,923	\$ 1,923	To reclassify Investigative Agent benefits
		\$ 15,091	\$ 16,924	To reclassify Investigative Agent MAC payroll
		\$ (9,374)	\$ 7,640	To reclassify Investigative Agent MAC payroll
3. Service Contracts (A) Early Intervention	\$ 2,205	\$ (813)	\$ 1,392	To reclassify cable modem expenses
3. Service Contracts (B) Pre-School	\$ 6,417	\$ (813)	\$ 5,604	To reclassify cable modem expenses
3. Service Contracts (L) Community Residential	\$ 38,907	\$ (14,064)	\$ 24,843	To reclassify COG expenses
4. Other Expenses (A) Early Intervention	\$ 29,783	\$ 142	\$ 29,925	To reclassify Direct services
4. Other Expenses (B) Pre-School	\$ 33,614	\$ 96	\$ 33,710	To reclassify hiring expenses
4. Other Expenses (C) School Age	\$ 44,230	\$ 1,009	\$ 45,239	To reclassify hiring expenses
4. Other Expenses (D) Unasgn Children Program	\$ 11,528	\$ 989	\$ 12,517	To reclassify hiring expenses included in benefits
4. Other Expenses (K) Co. Board Operated ICF/MR	\$ -	\$ -	\$ -	To reclassify [type of expense]
4. Other Expenses (L) Community Residential	\$ 7,648	\$ (611)	\$ 7,037	To reclassify COG expenses
		\$ 104,262	\$ 111,299	To reclassify Community housing purchase
5. COG Expenses (L) Community Residential	\$ 5,510	\$ 15,457	\$ 20,967	To match COG report
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 68	\$ 68	To match COG report

**Appendix A (Page 4)**  
**Wayne County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 54,449	\$ (54,449)		To reclassify Business Director MAC payroll
		\$ 49,714		To reclassify Business Director payroll to MAC
		\$ 29,767	\$ 79,481	To reclassify Investigative Agent payroll to MAC
1. Salaries (O) Non-Federal Reimbursable	\$ 36,597	\$ (4,232)		To reclassify MAC fees
		\$ (32,365)		To reclassify Investigative Agent MAC payroll
		\$ 26,801		To reclassify Business Director payroll to MAC
		\$ 6,676		To reclassify Investigative Agent payroll to MAC
		\$ 9,374	\$ 42,851	To reclassify Investigative Agent payroll to MAC
2. Employee Benefits (I) Medicaid Admin	\$ 25,388	\$ (25,388)	\$ -	To reclassify Business Director MAC payroll
2. Employee Benefits (O) Non-Federal Reimbursable	\$ 17,065	\$ (1,974)		To reclassify MAC fees
		\$ (15,091)	\$ -	To reclassify Investigative Agent MAC payroll
<b>Worksheet 7-C</b>				
2. Employee Benefits (M) Family Support Services	\$ 77	\$ (77)	\$ -	To reclassify hiring expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 77	\$ 77	To reclassify hiring expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 15,536	\$ (15,536)	\$ -	To reclassify fuel expenses
<b>Worksheet 7-D</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ -	\$ 37,848	\$ 37,848	To reclassify psych expenses
<b>Worksheet 7-E</b>				
2. Employee Benefits (C) School Age	\$ 22,794	\$ (93)	\$ 22,701	To reclassify hiring expenses
4. Other Expenses (C) School Age	\$ 335	\$ 93	\$ 428	To reclassify hiring expenses
<b>Worksheet 8</b>				
2. Employee Benefits (H) Unasgn Adult Program	\$ 21,697	\$ (604)	\$ 21,093	To reclassify hiring expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 581,589	\$ (2,961)	\$ 578,628	To reclassify hiring expenses
4. Other Expenses (C) School Age	\$ -	\$ 125	\$ 125	To report correct cost of bus, tokens, cabs
4. Other Expenses (D) Unasgn Children Program	\$ 125	\$ (125)	\$ -	To report correct cost of bus, tokens, cabs
4. Other Expenses (E) Facility Based Services	\$ 480	\$ 630		To report correct cost of bus, tokens, cabs
		\$ 480		To reclassify taxi passes
		\$ 300	\$ 1,890	To reclassify taxi passes
4. Other Expenses (G) Community Employment	\$ -	\$ 431	\$ 431	To report correct cost of bus, tokens, cabs
4. Other Expenses (H) Unasgn Adult Program	\$ 6,476	\$ (630)		To report correct cost of bus, tokens, cabs
		\$ (431)		To report correct cost of bus, tokens, cabs
		\$ 604		To reclassify hiring expenses
		\$ (300)	\$ 5,719	To reclassify taxi passes
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 150	\$ 150	To reclassify staff banner
4. Other Expenses (X) Gen Expense All Prgm.	\$ 352,390	\$ 15,536		To reclassify fuel expenses
		\$ (150)		To reclassify staff banner
		\$ 2,961	\$ 370,737	To reclassify hiring expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 642,572	\$ 57,653		To reclassify Director of Service and Support salary
		\$ (2,641)	\$ 697,584	To reclassify Substitute Secretary salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 189,629	\$ 9,151		To reclassify Director of Service and Support benefits
		\$ (408)	\$ 198,372	To reclassify Substitute Secretary benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 90,303	\$ (37,848)		To reclassify psych expenses
		\$ (49,247)	\$ 3,208	To reclassify Fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 64,035	\$ 64,035	To match COG report

**Appendix A (Page 5)**  
**Wayne County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,588,851	\$ 4,320	\$ 1,593,171	To reclassify Substitute Secretary salary
1. Salaries (H) Unasgn Adult Program	\$ -	\$ 13,278		To reclassify Substitute Secretary salary
		\$ 31,507		To reclassify Secretary salary
		\$ 90		To reclassify Substitute Secretary salary
		\$ 36,933		To reclassify Secretary salary
		\$ 35,348		To reclassify Secretary salary
		\$ 1,598	\$ 118,754	To reclassify Substitute Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 590,528	\$ 667		To reclassify Substitute Secretary benefits
		\$ (1,528)	\$ 589,667	To reclassify hiring expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 783	\$ (783)		To reclassify hiring expenses
		\$ 138		To reclassify Substitute Secretary benefits
		\$ 9,963		To reclassify Secretary benefits
		\$ 14		To reclassify Substitute Secretary benefits
		\$ 17,090		To reclassify Secretary benefits
		\$ 14,208		To reclassify Secretary benefits
		\$ 247	\$ 41,660	To reclassify Substitute Secretary benefits
4. Other Expenses (E) Facility Based Services	\$ 107,780	\$ 1,528	\$ 109,308	To reclassify hiring expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 32,637	\$ (30,546)		To reclassify CAFS settlement amount
		\$ (264)		To reclassify fair booth items
		\$ (480)		To reclassify taxi passes
		\$ 783	\$ 2,130	To reclassify hiring expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 187	\$ 264	\$ 451	To reclassify fair booth items
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (124,765)	\$ (124,765)	To reconcile auditor and treasurer fees
Plus: Capital Housing	\$ 104,262	\$ (104,262)	\$ -	To reclassify Community housing purchase
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,236,890	\$ 611		To reconcile COG expenses
		\$ 49,247		To reconcile COG expenses
		\$ 16,528		To reconcile COG expenses
		\$ 14,064		To reconcile COG expenses
		\$ 549	\$ 1,317,889	To reconcile COG expenses
Plus: CAFS Settlement	\$ -	\$ 30,546	\$ 30,546	To reconcile CAFS Settlement amount
Less: Capital Costs	\$ (210,268)	\$ (1)		To correct cell formula of cost report
		\$ (9,600)		To reconcile off depreciation expense
		\$ (1,508)		To reconcile off depreciation expense
		\$ 17,816		To reconcile off depreciation expense
		\$ (6,429)		To reconcile off depreciation expense
		\$ (46,604)	\$ (256,594)	To reconcile off depreciation expense
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 4,602	\$ 4,602	To record ancillary costs
10. Through Calendar Year				

**This Page Intentionally Left Blank**

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

	<b>Reported Amount</b>		<b>Correction</b>		<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>						
17. Medicaid Administration (A) MAC	-		10		10	To add in MAC sq ft from Administration for 2 employees
23. Administration (D) General	1,412		9			To correct a typo by the Board when posting to the CR from the Summary
			(10)		1,411	To add in MAC sq ft from Administration for 2 employees
<b>Schedule B-3</b>						
3. School Age (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$	41	\$	41	To report correct cost of bus, tokens, cabs
<b>Schedule B-4</b>						
2. Other SSA Allowable Units (D) 4th Quarter	1,038		(12)		1,026	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	460		(44)			To correctly report SSA units
			12		428	To correctly report SSA units
<b>Worksheet 1</b>						
3. Buildings/Improve (L) Community Residential	\$ 1,724	\$	15,562	\$	17,286	To add assets to depreciation schedule
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 7,469	\$	(6,256)	\$	1,213	To remove Community housing
4. Fixtures (L) Community Residential	\$ -	\$	87	\$	87	To add assets to depreciation schedule
4. Fixtures (X) Gen Expense All Prgm.	\$ 735	\$	111	\$	846	To add assets to depreciation schedule
5. Movable Equipment (E) Facility Based Services	\$ 3,484	\$	37	\$	3,521	To add assets to depreciation schedule
5. Movable Equipment (U) Transportation	\$ 112,954	\$	1,286			To correct bus depreciation
		\$	9,794			To match depreciation schedule
		\$	(633)			To report gain on sale of assets
		\$	(837)	\$	122,564	To reclassify tractor depreciation
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$	837	\$	837	To reclassify tractor depreciation
8. COG Expenses (L) Community Residential	\$ 22	\$	(16)	\$	6	To match COG report
8. COG Expenses (M) Family Support Services	\$ -	\$	4	\$	4	To match COG report
8. COG Expenses (N) Service & Support Admin	\$ 11	\$	13	\$	24	To match COG report
<b>Worksheet 2</b>						
1. Salaries (X) Gen Expense All Prgm.	\$ 332,672	\$	2,897	\$	335,569	To reclassify Substitute Secretary salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 126,000	\$	13,918			To add benefits not reported
			448	\$	140,366	To reclassify Substitute Secretary benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 130,012	\$	(69,574)			To reclassify COG expenses
			(342)	\$	60,096	To reclassify bus garage electrical expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$	3,064	\$	3,064	To reclassify staff and promotional items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 117,008	\$	(3,064)	\$	113,944	To reclassify staff and promotional items
5. COG Expenses (L) Community Residential	\$ 805	\$	(511)	\$	294	To match COG report
5. COG Expense (M) Family Support Services	\$ -	\$	185	\$	185	To match COG report
5. COG Expense (N) Service & Support Admin	\$ 405	\$	782	\$	1,187	To match COG report
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$	60	\$	60	To match COG report
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 151,158	\$	121,463	\$	272,621	To record auditor and treasurer fees
<b>Worksheet 2A</b>						
1. Salaries (D) Unasgn Children Program	\$ 122,310	\$	(1,688)	\$	120,622	To reclassify Substitute Secretary salary
1. Salaries (H) Unasgn Adult Program	\$ 165,358	\$	(802)	\$	164,556	To reclassify Substitute Secretary salary
1. Salaries (N) Service & Support Admin	\$ 38,176	\$	(17,082)	\$	21,094	To reclassify Director of Service and Support salary
2. Employee Benefits (D) Unasgn Children Program	\$ 36,268	\$	(261)	\$	36,007	To reclassify Substitute Secretary benefits
2. Employee Benefits (E) Facility Based Services	\$ 51	\$	(51)	\$	-	To reclassify other expenses included in benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 51,456	\$	(124)	\$	51,332	To reclassify Substitute Secretary benefits
2. Employee Benefits (N) Service & Support Admin	\$ 7,903	\$	(6,863)	\$	1,040	To reclassify Director of Service and Support benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$	-	\$	-	To reclassify [job description] benefits
2. Employee Benefits (U) Transportation	\$ 221	\$	(221)	\$	-	To reclassify other expenses included in benefits
3. Service Contracts (K) Co. Operated ICF/MR	\$ -	\$	-	\$	-	To reclassify [type of expense]
3. Service Contracts (L) Community Residential	\$ 5,510	\$	(5,510)	\$	-	To reclassify COG expenses
5. COG Expenses (L) Community Residential	\$ 25	\$	(25)	\$	-	To match COG report
5. COG Expenses (M) Family Support Services	\$ -	\$	-	\$	-	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 13	\$	(13)	\$	-	To match COG report

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3</b>				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 18,624	\$ (102)	\$ 18,522	To reclassify hiring expenses
4. Other Expenses (L) Community Residential	\$ 11,464	\$ (246)	\$ 11,218	To reclassify assessment fees
4. Other Expenses (U) Transportation	\$ 17,166	\$ 342	\$ 17,508	To reclassify bus garage electrical expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 22,604	\$ 246		To reclassify assessment fees
		\$ 102	\$ 22,952	To reclassify hiring expenses
5. COG Expenses (L) Community Residential	\$ 47	\$ (26)	\$ 21	To match COG report
5. COG Expenses (M) Family Support Services	\$ -	\$ 13	\$ 13	To match COG report
5. COG Expenses (N) Service & Support Admin	\$ 24	\$ 61	\$ 85	To match COG report
<b>Worksheet 4</b>				
1. Salaries (A) Early Intervention	\$ 857	\$ (857)	\$ -	To reclassify Direct service] salary
2. Employee Benefits (A) Early Intervention	\$ 134	\$ (134)	\$ -	To reclassify direct service benefits
2. Employee Benefits (E) Facility Based Services	\$ 4,342	\$ (51)	\$ 4,291	To reclassify hiring expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 102	\$ (102)	\$ -	To reclassify hiring expenses
4. Other Expenses (A) Early Intervention	\$ 112	\$ (112)	\$ -	To reclassify direct services
4. Other Expenses (E) Facility Based Services	\$ 4,043	\$ 51	\$ 4,094	To reclassify hiring expenses
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 102	\$ 102	To reclassify hiring expenses
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 72,446	\$ 857	\$ 73,303	To reclassify direct service salary
1. Salaries (D) Unasgn Children Program	\$ -	\$ 1,688	\$ 1,688	To reclassify Substitute Secretary salary
2. Employee Benefits (A) Early Intervention	\$ 23,317	\$ 134	\$ 23,451	To reclassify direct service benefits
2. Employee Benefits (B) Pre-School	\$ 82,217	\$ (93)	\$ 82,124	To reclassify hiring expenses
2. Employee Benefits (C) School Age	\$ 397,317	\$ (1,992)	\$ 395,325	To reclassify hiring expenses
2. Employee Benefits (D) Unasgn Children Program	\$ 22,360	\$ 261		To reclassify Substitute Secretary benefits
		\$ (1,837)	\$ 20,784	To reclassify hiring expenses
3. Service Contracts (L) Community Residential	\$ 82,548	\$ (22,464)	\$ 60,084	To reconcile COG expenses
4. Other Expenses (A) Early Intervention	\$ 32,201	\$ 112	\$ 32,313	To reclassify direct services
4. Other Expenses (B) Pre-School	\$ 33,236	\$ 93	\$ 33,329	To reclassify hiring expenses
4. Other Expenses (C) School Age	\$ 24,027	\$ 1,992	\$ 26,019	To reclassify hiring expenses
4. Other Expenses (D) Unasgn Children Program	\$ 9,386	\$ 1,837	\$ 11,223	To reclassify hiring expenses
5. COG Expenses (L) Community Residential	\$ 5,053	\$ (4,185)	\$ 868	To match COG report
5. COG Expenses (M) Family Support Services	\$ -	\$ 3,042	\$ 3,042	To match COG report
<b>Worksheet 7-B</b>				
3. Service Contracts (H) Unasgn Adult Program	\$ 10,031	\$ (10,031)	\$ -	To reclassify COG expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 3,958	\$ 3,958	To match COG report
<b>Worksheet 7-C</b>				
4. Other Expenses (E) Facility Based Services	\$ 266	\$ (90)	\$ 176	To reclassify interpreting service expenses
<b>Worksheet 8</b>				
2. Employee Benefits (H) Unasgn Adult Program	\$ 22,738	\$ (838)	\$ 21,900	To reclassify hiring expenses
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 522,959	\$ (3,474)	\$ 519,485	To reclassify [job description] benefits
4. Other Expenses (B) Pre-School	\$ 132	\$ (132)	\$ -	To report correct cost of bus, tokens, cabs
4. Other Expenses (C) School Age	\$ -	\$ 132	\$ 132	To report correct cost of bus, tokens, cabs
4. Other Expenses (G) Community Employment	\$ -	\$ 2,451	\$ 2,451	To reclassify taxi costs
4. Other Expenses (H) Unasgn Adult Program	\$ 14,955	\$ 838		To reclassify hiring expenses
		\$ (2,451)	\$ 13,342	To reclassify taxi costs
4. Other Expenses (X) Gen Expense All Prgm.	\$ 363,797	\$ 221		To reclassify other expenses included in benefits
		\$ 3,474	\$ 367,492	To reclassify hiring expenses
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 785,777	\$ (2,897)		To reclassify Substitute Secretary salary
		\$ 17,082	\$ 799,962	To reclassify Director of Service and Support salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 265,220	\$ (448)		To reclassify Substitute Secretary benefits
		\$ (232)		To reclassify hiring expenses
		\$ 6,863	\$ 271,403	To reclassify Director of Service and Support benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 28,691	\$ (24,742)	\$ 3,949	To reconcile COG expenses

**Appendix B (Page 3)**  
**Wayne 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>
<b>Worksheet 9 (Continued)</b>				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 54,427	\$ 232	\$ 54,659	To reclassify hiring expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 2,540	\$ 16,952	\$ 19,492	To match COG report
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 1,136,226	\$ 802	\$ 1,137,028	To reclassify Substitute Secretary salary
2. Employee Benefits (E) Facility Based Services	\$ 452,020	\$ 124		To reclassify Substitute Secretary benefits
		\$ (894)	\$ 451,250	To reclassify hiring expenses
2. Employee Benefits (H) Unasgn Adult Program	\$ 1,410	\$ (1,039)	\$ 371	To reclassify hiring expenses
4. Other Expenses (E) Facility Based Services	\$ 87,266	\$ 51		To reclassify other expenses included in benefits
		\$ 90		To reclassify interpreting service expenses
		\$ 894	\$ 88,301	To reclassify hiring expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 2,756	\$ 1,039	\$ 3,795	To reclassify hiring expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Real Estate Fees	\$ -	\$ (121,463)	\$ (121,463)	To reconcile auditor and treasurer fees
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 111,303	\$ 69,574		To reconcile COG expenses
		\$ 5,510		To reconcile COG expenses
		\$ 10,031		To reconcile COG expenses
		\$ 24,742		To reconcile COG expenses
		\$ 22,464	\$ 243,624	To reconcile COG expenses
Less: Capital Costs Asset Depreciation	\$ (213,780)	\$ (15,562)		To reconcile off depreciation expense
		\$ 6,256		To reconcile off depreciation expense
		\$ (87)		To reconcile off depreciation expense
		\$ (111)		To reconcile off depreciation expense
		\$ (37)		To reconcile off depreciation expense
		\$ (1,286)		To reconcile off depreciation expense
		\$ (9,794)		To reconcile off depreciation expense
		\$ 633	\$ (233,768)	To reconcile off gain on disposal
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement Requested	\$ -	\$ 4,790	\$ 4,790	To record ancillary costs
10. Through Calendar Year				

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**WAYNE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**WAYNE 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  
OCTOBER 6, 2015**