



Dave Yost • Auditor of State

WILLIAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 8th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix 1-2(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 Williams County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

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

We toured the facilities and found no unreported rented or idle floor space.

We compared 2010 and 2011 square footage totals to final 2009 square footage totals, and found that square footage reported changed by more than 10 percent in both 2010 and 2011.

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

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances exceeding 10 percent.

Statistics – Square Footage (continued)

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

We compared square footage for each room on the floor plan of the Enrichment Center building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

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

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1*.

We found no variances exceeding 10 percent in 2010. We found variances exceeding 10 percent as reported in Appendix B (2011).

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

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

We found no inconsistencies as a result of applying this procedure. While performing our initial scan of the 2011 Cost Report, we found expenses for the school age program, but no square footage for this program. We asked the County Board about this and determined that these expenses were for a summer program and square footage should be allocated to both the pre-school and school age programs. We reported these variances in Appendix B (2011).

Statistics – Attendance

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

We determined that 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.

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

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

Statistics – Attendance (continued)

We found no differences. In addition, there was no supporting documentation for Enclave typical hours of service (see procedure 3) and we removed this statistic as reported in Appendix A (2010) and Appendix B (2011).

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

We compared the County Board's Habilitation Center Attendance reports and People Works invoices for the number of individuals served, days of attendance, and the Person and Partners in Employment invoices for 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation 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 variances exceeding two percent in 2010 and 2011 for Supported Employment - Community Employment and in 2011 for Facility Based Services as reported in Appendix A (2010) and Appendix B (2011).

The County Board stated it does not have an Enclave program and we received no supporting documentation for any Enclave attendance statistics to show a benefit to the County Board's program. We removed these statistics as reported in Appendix A (2010) and Appendix B (2011).

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

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

The number of reported facility based service individuals served did not change by more than 10 percent from the prior year's *Schedule B-1*. We did not perform this procedure for Enclave since we removed individuals served (see procedure 3 above) due to the lack of supporting documentation.

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

We did not perform this procedure as the variance in procedure 4 was less than 10 percent.

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

We haphazardly selected 15 units from both 2010 and 2011 from the County Board's Units by Person and Partners in Employment invoices and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

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

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

We found the following acuity variances for 2008:

- 755 Adult Day Services attendance days should be removed from acuity level A;
- 743 Adult Day Services attendance days should be added to acuity level B; and
- 20 Adult Day Services attendance days should be added to acuity level C.

We found the following acuity variances for 2009:

- 408 Adult Day Services attendance days should be added to acuity level A;
- 15 Adult Day Services attendance days should be removed from acuity level B; and
- 394 Adult Day Services attendance days should be removed from acuity level C.

We found the following acuity variances for 2010:

- 645 Adult Day Services attendance days should be removed from acuity level A;
- 866 Adult Day Services attendance days should be added to acuity level B;
- 4 days Adult Day Services attendance days should be removed from acuity level C; and
- 2,015 Enclave attendance days should be removed from acuity level A.

We found the following acuity variances for 2011:

- 1,010 Adult Day Services attendance days should be added to acuity level A;
- 748 Adult Day Services attendance days should be added to acuity level B;
- 263 Adult Day Services attendance days should be removed from acuity level C; and
- 1,832 Enclave attendance days should be removed from acuity level A.

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

For 2008, we found 85 Adult Day Services attendance days should be reclassified from acuity level B to C and 255 Adult Day Services attendance days should be reclassified from acuity level C to B.

For 2009, we found no acuity variances.

For 2010, we found 237 Adult Day Services attendance days should be reclassified from acuity level B to C.

For 2011, we found the following acuity variances:

- 234 Adult Day Services attendance days should be reclassified from acuity level A to A-1;
- 220 Adult Day Services attendance days should be reclassified from acuity level B to A; and
- 109 Adult Day Services attendance days should be reclassified from acuity level C to B.

We developed revised Days of Attendance by Acuity supplemental worksheets for 2009, 2010 and 2011, including the variances noted above, and submitted to DODD.

Statistics – Transportation

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

We compared the number of one-way trips from Quadco Rehabilitation Center's Community Transportation - Number of Trips By Month By Consumer and quarterly transportation reports and People Works and Filling Home invoices with those statistics as reported in *Schedule B-3*.

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

We also noted that transportation statistics for the 2011 Pre-School and School Age summer program were not included on *Schedule B-3* and the County Board did not maintain daily transportation records for this program. The County Board provided the days of operation and attendance reports for the summer program. With input from the County Board, we developed an estimate of the number of Pre-School and School Age trips by multiplying the days by two and then multiplying by the estimated number of children transported (based on attendance and adjusting for parent transports). The County Board could only provide People Works and Filling Home Invoices to document the number of trips per month, but could not provide daily transportation records for these trips. We reported the omitted Pre-School and School Age transportation statistics in Appendix B (2011).

Recommendation:

We recommend the County Board maintain records as required by the Cost Report Guides in section Schedule B-3, Quarterly Summary of Transportation Services which states in pertinent part, "Transportation records indicating trips to and from the County Board programs must be maintained for each person transported and must be maintained by each County Board."

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

We traced the number of trips for five adult individuals for October through December 2010 and April through June 2011 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences exceeding 10 percent.

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

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

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

Statistics – Service and Support Administration (SSA)

1. DODD requested 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*.

Statistics – Service and Support Administration (continued)

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

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

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

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2010 and 2011 from the Receivable Billing Reimbursable Detail By Consumer, Service, and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no errors in 2010. The units found to be in error did not exceed 10 percent of our sample in 2011.

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

We haphazardly selected a sample of 60 Unallowable SSA service units for both 2010 and 2011 from the Receivable Billing Reimbursable Detail by Consumer, Service, and Data reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

From the 2010 population of 427 Unallowable SSA units, we selected our sample of 60 units and found 56.7 percent of those units were allowable activities. We projected and then reclassified 202 units as TCM and 40 units as Other SSA Allowable units. We reported the differences in Appendix A.

From the 2011 population of 1,569 SSA Unallowable units, we selected our sample of 60 units and found 31.7 percent of those units were allowable activities. We projected and then reclassified 479 units as TCM and 18 units as Other SSA Allowable units. We reported the differences in Appendix B.

During our testing we also noted case notes for non-individual specific activities (general time units) were included in the County Board's Unallowable units. We excluded these units out of the projections mentioned above and removed these units from *Schedule B-4* as reported in Appendix A (2010) and Appendix B (2011).

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.

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

The final 2010 and 2011 Other SSA Allowable and 2011 Unallowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that the decreases were due to changes in staffing and the incorrect coding of SSA units on the Cost Report.

Statistics – Service and Support Administration (continued)

5. DODD requested that we determine if the County Board maintained 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 audited *Schedule B-4* plus any general time units recorded, DODD asked us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We did not perform this procedure in 2010 because the County Board's general time units did not exceed 10 percent of total SSA units. We haphazardly selected a sample of 60 General Time Units for 2011 from the Receivable Billing Reimbursable Detail By Consumer, Service, and Date reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in Worksheet 9, Service and Support Administration Costs, Section 1(b) of the Cost Report Guides.

The units found to be in error exceeded 10 percent of our sample; however our review of supporting documentation did not indicate a systemic issue.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 county auditor's Estimated Revenue Budget Reports for the Enrichment Center (S50), Enrichment Center Family Services (T90), Enrichment Center Gift (U04), Enrichment Center Capital Recreation (U06), and Help Me Grow (S75) Funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

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

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

Total County Board receipts were not within 1/4 percent of the county auditor's yearly receipt totals reported for these funds in 2010 or 2011 as receipts in the county auditor's report exceeded the County Board's receipts by \$186,860 in 2010 and \$187,623 in 2011 and we reported differences in Appendix A (2010) and Appendix B (2011).

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the Cost Reports reconciled within limits after the adjustments described in procedure 2 were made.

4. We compared revenue entries on *Schedule C, Income Report* to the Northwest Ohio Waiver Administrative Council and Quadco Rehabilitation Center (COG) prepared County Board Summary Workbooks.

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

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

5. We reviewed the County Board's Transaction History Listing reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits. We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Title XX revenues in the amount of \$15,329 in 2010 and \$9,696 in 2011;
- Help Me Grow revenues in the amount of \$49,364 in 2010 and \$33,861 in 2011; and
- Miscellaneous refunds, reimbursements and other income in the amount of \$321 in 2010 and \$5,561 in 2011.

We also noted Quadco Rehabilitation Center revenue in the amount of \$104,044 in 2010 and \$104,734 in 2011 for the reimbursement of the County Board's superintendent, to cover administrative and management duties for Quadco Rehabilitation Center. However, corresponding revenues and expenses were reclassified to the *Reconciliation to County Auditor Worksheet* as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

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

For non-medical transportation services, 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.

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

We found instances of non-compliance with the documentation requirements for 2010 and 2011 with Non-Medical Transportation - One-way trip - Eligible vehicle - Per Trip (ATB) service codes as described below. We found no instances of contracted services for non-medical transportation in our sample.

Paid Claims Testing (continued)

Recoverable Finding - 2010 Finding \$28.09

Service Code	Units	Review Results	Finding
ATB	2	Units billed in excess of actual service delivery	\$28.09

Recoverable Finding - 2011 Finding \$24.53

Service Code	Units	Review Results	Finding
ATB	2	Units billed in excess of actual service delivery	\$24.53

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.50.

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

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code 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 2010 or 2011.

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

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

The County Board did not report costs on *Schedule A, Summary of Service Costs - By Program*, for Lines (20) to Line (25). We reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's Department Budget Reports for the Enrichment Center (S50), Enrichment Center Family Services (T90), Enrichment Center Gift (U04), Enrichment Center Capital Recreation (U06), and Help Me Grow (S75) Funds.

We found no differences.

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

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

Total County Board disbursements were 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 Transaction History Listing Reports and other supporting documentation.

We did not perform this procedure since the Cost Reports reconciled within 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 Transaction History Listing, Crosswalk and General Ledger reports.

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

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

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

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

We scanned the County Board's Transaction History Listing, Crosswalk and General Ledger reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave, and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified costs and non-federal reimbursable costs.

7. We scanned the County Board's Transaction History Listing and Crosswalk Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

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

8. We haphazardly selected 20 disbursements from 2010 and 2011 from the County Board's Transition History Listing Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2010) for misclassified costs. We found no differences for misclassified or non-federal reimbursable costs in 2011.

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. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

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

3. DODD asked us to compare the depreciation costs reported in the County Board's 2010 and 2011 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 2010 and 2011 Depreciation Schedules.

We found differences as reported in Appendix A (2010). We found no differences exceeding \$100 in 2011.

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

We found no differences.

We also noted the County Board's Depreciation Schedule included depreciation for building improvements to the roof of the County Board's Enrichment Center building; however, there was no depreciation for the building itself. Therefore, we obtained information on the building from the county auditor and calculated the current depreciation amount as reported in Appendix A (2010) and Appendix B (2011).

Property, Depreciation, and Asset Verification Testing (continued)

5. DODD asked us to haphazardly select the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's or 10 percent of items which meet the County Board's capitalization policy and purchased in either 2010 or 2011 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. DODD also requested that we re-compute 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 did not perform this procedure because we noted no capital asset purchases in 2010 or 2011 that met the County Board's capitalization policy per review of the Depreciation Schedules and the Transaction History Listing Reports.

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

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2010 or 2011. We scanned the County Board's Transaction Listing History Reports and found no proceeds from the sale or exchange of fixed assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the county auditor's report totals for the Enrichment Center (S50), Enrichment Center Family Services (T90), Enrichment Center Gift (U04), Enrichment Center Capital Recreation (U06), and Help Me Grow (S75) Funds.

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

We found no differences.

2. DODD asked us to compare the County Board disbursements on the Transaction History Listing Reports 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 Transaction History Listing Reports.

We found no differences exceeding \$100 except the County Board recorded all worker's compensation and we reclassified these costs to all worksheets in accordance with the salaries cost as reported in Appendix A (2010) and Appendix B (2011).

3. We selected four employees and compared the County Board's organization chart 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 (2010) and Appendix B (2011) 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 payroll reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides, if the errors in procedure 3 above exceeded 10 percent.

We scanned the County Board's Salary and Benefit Allocation reports for 2010 and 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 no differences.

Medicaid Administrative Claiming (MAC)

1. DODD asked us to contact its Office of Audits to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We did not perform this procedure as the County Board did not participate in MAC in 2010 or 2011.

2. DODD asked us to compare the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) Report(s) to Worksheet 6, columns (I) and (O) for both years.

We did not perform this procedure as the County Board did not participate in MAC in 2010 or 2011.

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

We did not perform this procedure as the County Board does not participate in MAC in 2010 or 2011.

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

We did not perform this procedure as the County Board did not participate in MAC in 2010 or 2011.

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.

Williams County Board of Developmental Disabilities
Independent Auditor's Report on
Applying Agreed-Upon Procedures

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

June 2, 2015

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. - Enclave	7	(7)	-	To remove individuals served
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	4	6	10	To correct individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	2,015	(2,015)	-	To remove days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	(6.0)	-	To remove typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	2,019	(1,450)	569	To correct 15-minute units
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 3,700	\$ 3,700	To record expenses for gas cards
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,710	4,612	11,322	To correct one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	866	866	To record one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	4,664	(688)	4,178	To correct TCM units To project allowable units
2. Other SSA Allowable Units (D) 4th Quarter	566	(297)	309	To remove general time units To project allowable units
5. SSA Unallowable Units (A) 1st Quarter	205	(20)	185	To project allowable units
5. SSA Unallowable Units (B) 2nd Quarter	251	(29)	-	To remove general time units To project allowable units
5. SSA Unallowable Units (D) 4th Quarter	1,058	180	-	To correct unallowable units To remove general time units
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 14,305	\$ (156)	\$ 7,081	To reclassify depreciation
		\$ (153)	\$ 21,546	To correct depreciation
		\$ 469	\$ 156	To correct depreciation
4. Fixtures (A) Early Intervention	\$ -	\$ 156	\$ 156	To record depreciation for building To reclassify depreciation
5. Movable Equipment (U) Transportation	\$ 12,450	\$ (1,994)	\$ 10,456	To correct depreciation
5. Movable Equipment (V) Admin	\$ -	\$ 232	\$ 232	To reclassify depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 9,977	\$ (8,980)	\$ 765	To correct depreciation To reclassify depreciation
8. COG Expenses (E) Facility Based Services	\$ -	\$ 35,786	\$ 35,786	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 318	\$ 318	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 302,720	\$ (104,044)	\$ 198,676	To reclassify COG reimbursed portion of Superintendent salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 127,509	\$ (33,743)	\$ 106,717	To reclassify worker's compensation benefits To reclassify worker's compensation benefits
4. Other Expenses (X) Gen Expenses All Prgm.	\$ 78,889	\$ (17,759)	\$ 61,130	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 212,726	\$ 212,726	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 1,888	\$ 1,888	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 67,539	\$ 418	\$ 67,957	To correct auditor and treasurer fees
Worksheet 2A				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 66,851	\$ 66,851	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 593	\$ 593	To match final COG workbook
Worksheet 3				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 5,334	\$ 737	\$ 6,071	To reclassify worker's compensation benefits
5. COG Expenses (E) Facility Based Services	\$ -	\$ 90,036	\$ 90,036	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 799	\$ 799	To match final COG workbook

Appendix A (Page 2)
Williams County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (L) Community Residential	\$ -	\$ 2,025	\$ 2,025	To reclassify portion of Recreation and Leisure Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 59,761	\$ 8,254	\$ 68,015	To reclassify worker's compensation benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 714	\$ 714	To reclassify portion of Recreation and Leisure Specialist benefits
4. Other Expenses (A) Early Intervention	\$ 14,171	\$ (3,700)		To reclassify early childhood transportation expenses
		\$ 6,000	\$ 16,471	To record FCFC expense
Worksheet 7B				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 1,265	\$ 1,265	To reclassify nursing expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 17,232	\$ 17,232	To match final COG workbook
Worksheet 8				
3. Service Contracts (C) School Age	\$ 2,437	\$ (2,437)	\$ -	To reclassify non-federal reimbursable expenses
3. Service Contracts (E) Facility Based Services	\$ 291,013	\$ 24,072		To reclassify People Works transportation expenses
		\$ (8,050)		To reclassify fee paid to COG
		\$ (282,963)		To reclassify fee paid to COG
		\$ 33,648	\$ 57,720	To reclassify Filling Home transportation expenses
4. Other Expenses (A) Early Childhood	\$ -	\$ 3,700	\$ 3,700	To reclassify early childhood transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,437	\$ 2,437	To reclassify non-federal reimbursable expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 406,177		To match final COG workbook
		\$ (406,177)	\$ -	To reclassify COG transportation expenses
5. COG Expenses (H) Unasgn Adult Program	\$ -	\$ 406,177	\$ 406,177	To reclassify COG transportation expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 72,893	\$ 10,068	\$ 82,961	To reclassify worker's compensation benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 13,744	\$ (2,880)		To remove amount already recorded as fee paid to COG
		\$ (75)		To reclassify fees paid to COG
		\$ (3,375)	\$ 7,414	To remove amount already recorded as fee paid to COG
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 40,502	\$ (2,025)	\$ 38,477	To reclassify portion of Recreation and Leisure Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 12,545	\$ 1,733		To reclassify worker's compensation benefits
		\$ (714)	\$ 13,564	To reclassify portion of Recreation and Leisure Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 1,147,038	\$ (24,072)		To reclassify People Works transportation expenses
		\$ (972,850)		To reclassify fees paid to COG
		\$ (33,648)	\$ 116,468	To reclassify Filling Home transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 11,004	\$ 1,005		To record adult expenses
		\$ (1,265)	\$ 10,744	To reclassify nursing expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 529,070	\$ 529,070	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 8,454	\$ 8,454	To match final COG workbook

Appendix A (Page 3)
 Williams County Board of Developmental Disabilities
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ 106,276	\$ 8,050		To reconcile off COG expenses
		\$ 17,759		To reconcile off COG expenses
		\$ 75		To reconcile off COG expenses
		\$ 282,963		To reconcile off COG expenses
		\$ 972,850	\$ 1,387,973	To reconcile off COG expenses
Plus: Other	\$ -	\$ 104,044	\$ 104,044	To reclassify COG reimbursed portion of Superintendent salary
Less: Capital Costs	\$ (41,905)	\$ 1,994		To reconcile off depreciation adjustment
		\$ 8,980		To reconcile off depreciation adjustment
		\$ 153		To reconcile off depreciation adjustment
		\$ (469)		To reconcile off depreciation adjustment
		\$ (7,081)	\$ (38,328)	To reconcile off depreciation adjustment
Less: Auditor collection fees not reported in auditor's reports	\$ (33,365)	\$ (418)	\$ (33,783)	To correct auditor and treasurer fees
Revenue:				
Plus: Help Me Grow	\$ -	\$ 186,860	\$ 186,860	To record revenue - the CBDD is fiscal agent
Total from 12/31 County Auditor's Report	\$ 2,876,431	\$ 186,860	\$ 3,063,291	To correct County Auditor total

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Appendix B
Williams County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	1,415	1,118	2,533	To correct square footage
12. Pre-School (C) Child	-	90	90	To reclassify summer program square footage
13. School Age (C) Child	-	90	90	To reclassify summer program square footage
14. Facility Based Services (B) Adult	819	(31)	788	To reclassify summer program square footage
23. Administration (D) General	3,387	(31)	3,356	To reclassify summer program square footage
25. Non-Reimbursable (D) General	4126	(117)	4,009	To reclassify summer program square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	86	8	94	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	7	(7)	-	To remove individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	6	4	10	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	14,912	1,495	16,407	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	1,832	(1,832)	-	To remove days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	6.0	(6.0)	-	To remove typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	1,862	(1,482)	380	To correct 15-minute units
Schedule B-3				
1. Early Intervention (H) Cost of Bus, Token, Cabs- Fourth Quarter	\$ -	\$ 2,300	\$ 2,300	To record expenses for gas cards
2. Pre-school (G) One Way Trips- Fourth Quarter	-	360	360	To record one-way trips
2. Pre-School (H) Cost of Bus Toeksn, Cabs-Fourth Quarter	\$ -	\$ 331	\$ 331	To record expenses for gas cards
3. School-age (G) One Way Trips- Fourth Quarter	-	224	224	To record one-way trips
3. School-age (H) Cost of Bus Tokens, Cabs-Fourth Quarter	\$ -	\$ 389	\$ 389	To record expenses for gas cards
5. Facility Based Services (G) One Way Trips- Fourth Quarter	6,192	(988)	5,204	To correct one-way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	-	1,203	1,203	To record one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	3,766	(441)	3,804	To correct TCM units To project allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	194	(93)	101	To remove general time units
2. Other SSA Allowable Units (D) 4th Quarter	76	(76)	18	To remove general time units To project allowable units
5. SSA Unallowable Units (A) 1st Quarter	1,133	(446)	190	To remove general time units To project allowable units
5. SSA Unallowable Units (B) 2nd Quarter	1,379	(1,379)	-	To remove general time units
5. SSA Unallowable Units (C) 3rd Quarter	1,917	(1,917)	-	To remove general time units
5. SSA Unallowable Units (D) 4th Quarter	1,284	(441)	(843)	To correct unallowable units To remove general time units
Schedule C				
II. Department of MR/DD				
(A) Family Support Services- County Revenue	\$ -	\$ 26,076	\$ 26,076	To record family support revenue
(A) Family Support Services- COG Revenue	\$ -	\$ 108,835	\$ 108,835	To match final COG workbook
(B) County Board Subsidy (501) - COG Revenue	\$ 108,835	\$ (108,835)	\$ -	To match final COG workbook
V. Other Revenues				
(D) Family Support Service Fees (A) County Revenue	\$ -	\$ 11	\$ 11	To record family support co-pay

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 14,305	\$ (156)		To reclassify depreciation
		\$ (153)		To correct depreciation
		\$ 469		To correct depreciation
		\$ 7,081	\$ 21,546	To record depreciation on building
4. Fixtures (A) Early Intervention	\$ -	\$ 156	\$ 156	To reclassify depreciation
5. Movable Equipment (V) Admin	\$ -	\$ 232	\$ 232	To reclassify depreciation
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 997	\$ (232)	\$ 765	To reclassify depreciation
8. COG Expenses (E) Facility Based Services	\$ -	\$ 32,170	\$ 32,170	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 290	\$ 290	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 310,702	\$ (104,734)	\$ 205,968	To reclassify COG reimbursed portion of Superintendent salary
2. Employee Benefits (X) Gen Expenses All Prgm.	\$ 105,180	\$ (13,240)		To reclassify worker's compensation benefit expense
		\$ 5,203	\$ 97,143	To reclassify worker's compensation benefit expense
3. Service Contracts (X) Gen Expenses All Prgm.	\$ 20,173	\$ (20,173)	\$ -	To reclassify fees paid to COG
4. Other Expenses (X) Gen Expense All Prgr.	\$ 83,348	\$ (291)		To reclassify non-federal reimbursable expense
		\$ (1,939)	\$ 81,118	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 235,043	\$ 235,043	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 2,119	\$ 2,119	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 126,881	\$ (41,741)		To correct auditor and treasurer fees
		\$ 291	\$ 85,431	To reclassify non-federal reimbursable expense
Worksheet 2A				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 59,050	\$ 59,050	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 532	\$ 532	To match final COG workbook
Worksheet 3				
2. Employee Benefits (X) Gen Expenses All Prgm.	\$ 5,186	\$ 293	\$ 5,479	To reclassify worker's compensation benefit expense
5. COG Expenses (E) Facility Based Services	\$ -	\$ 99,616	\$ 99,616	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 898	\$ 898	To match final COG workbook
Worksheet 5				
1. Salaries (L) Community Residential	\$ -	\$ 2,123	\$ 2,123	To reclassify portion of Recreation and Leisure Specialist salary
2. Employee Benefits (A) Early Intervention	\$ 59,853	\$ 3,387	\$ 63,240	To reclassify worker's compensation benefit expense
2. Employee Benefits (L) Community Residential	\$ -	\$ 664	\$ 664	To reclassify portion of Recreation and Leisure Specialist benefits
4. Other Expenses (A) Early Intervention	\$ 34,850	\$ 350		To reclassify early childhood expenses
		\$ (2,300)		To reclassify early childhood transportation expenses
		\$ (9,360)		To reclassify summer program expenses
		\$ (10,988)		To reclassify summer program expenses
		\$ (581)		To reclassify summer program transportation expenses
		\$ (689)	\$ 11,282	To reclassify summer program transportation expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 261		To reclassify pre-school expenses
		\$ 322		To reclassify pre-school expenses
		\$ 9,360	\$ 9,943	To reclassify summer program expenses
4. Other Expenses (C) School Age	\$ 1,986	\$ (261)		To reclassify pre-school expenses
		\$ (322)		To reclassify pre-school expenses
		\$ (331)		To reclassify pre-school transportation expense
		\$ 10,988		To reclassify summer program expenses
		\$ (389)	\$ 11,671	To reclassify school age transportation expense

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 7B				
5. COG Expenses (E) Facility Based Services	\$ -	\$ 18,189	\$ 18,189	To match final COG workbook
Worksheet 8				
3. Service Contracts (E) Facility Based Services	\$ 372,270	\$ 12,619		To reclassify People Works transportation expenses
		\$ (372,271)		To reclassify fees paid to COG
		\$ 33,648	\$ 46,266	To reclassify Filling Home transportation expenses
4. Other Expenses (A) Early Childhood	\$ -	\$ 2,300	\$ 2,300	To reclassify early childhood transportation expenses
4. Other Expenses (B) Pre-School	\$ -	\$ 331		To reclassify pre-school transportation expense
		\$ 389		To reclassify pre-school transportation expense
		\$ 581	\$ 1,301	To reclassify summer program transportation expenses
4. Other Expenses (C) School Age	\$ 845	\$ 389		To reclassify school age transportation expense
		\$ (389)		To reclassify pre-school transportation expense
		\$ 689	\$ 1,534	To reclassify summer program transportation expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 404,536		To match final COG workbook
		\$ (404,536)	\$ -	To reclassify COG transportation expenses
5. COG Expenses (H) Unasgn Adult Program	\$ -	\$ 404,536	\$ 404,536	To reclassify COG transportation expenses
Worksheet 9				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 64,419	\$ 3,645	\$ 68,064	To reclassify worker's compensation benefit expense
4. Other Expenses (N) Service & Support Admin. Costs	\$ 4,790	\$ (350)		To reclassify early childhood expenses
		\$ (250)		To reclassify fees paid to COG
		\$ 250	\$ 4,440	To correct cell total
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 42,464	\$ (2,123)	\$ 40,341	To reclassify portion of Recreation and Leisure Specialist salary
2. Employee Benefits (E) Facility Based Services	\$ 12,566	\$ 711		To reclassify worker's compensation benefit expense
		\$ (664)	\$ 12,613	To reclassify portion of Recreation and Leisure Specialist benefits
3. Service Contracts (E) Facility Based Services	\$ 1,299,218	\$ (12,619)		To reclassify People Works transportation expenses
		\$ (1,151,334)		To reclassify fees paid to COG
		\$ (33,648)	\$ 101,617	To reclassify Filling Home transportation expenses
3. Service Contracts (F) Enclave	\$ 1,700	\$ (1,700)	\$ -	To reclassify fees paid to COG
5. COG Expenses (E) Facility Based Services	\$ -	\$ 587,835	\$ 587,835	To match final COG workbook
5. COG Expenses (G) Community Employment	\$ -	\$ 9,109	\$ 9,109	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid to COG, or Payments and Transfers Made to COG	\$ 341,444	\$ 1,939		To reconcile off fees paid to COG
		\$ 20,173		To reconcile off fees paid to COG
		\$ 250		To reconcile off fees paid to COG
		\$ 372,271		To reconcile off fees paid to COG
		\$ 1,151,334		To reconcile off fees paid to COG
		\$ 1,700	\$ 1,889,111	To reconcile off fees paid to COG
Plus: Other	\$ -	\$ 104,734	\$ 104,734	To reclassify COG reimbursed portion of Superintendent salary
Less: Capital Costs	\$ (30,931)	\$ 153		To reconcile off depreciation adjustment
		\$ (469)		To reconcile off depreciation adjustment
		\$ (7,081)	\$ (38,328)	To reconcile off depreciation adjustment
Less: Auditor Fees	\$ (95,039)	\$ 41,741	\$ (53,298)	To correct auditor and treasurer fees
Revenue:				
Plus: Help Me Grow	\$ -	\$ 161,535	\$ 161,535	To record revenue - the CBDD is fiscal agent
Total from 12/31 County Auditor's Report	\$ 3,577,711	\$ 187,623	\$ 3,765,334	To correct County Auditor total



Dave Yost • Auditor of State

WILLIAMS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WILLIAMS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 14, 2015**