



Dave Yost • Auditor of State



**ATHENS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief  
Division of Fiscal Administration, Audit Office  
Ohio Department of Developmental Disabilities  
30 East Broad Street, 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 Athens County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors. We inquired with the County Board to obtain explanation of any potential errors.

We found no differences.

We also compared the 2012 and 2013 square footage totals to the final 2011 totals and found variances above 10 percent. However, the County Board stated that the final 2011 square footage reflects the correct square footage usage by program in 2012 and 2013, except for Occupational Therapy (OT) space which is used by an outside contractor. Therefore, we will adjust to the final 2011 square footage totals for all areas except OT as reported in Appendix A (2012) and Appendix B (2013).

2. DODD asked us to compare the square footage for each room on the floor plan of one building to the County Board's summary for each year which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with the Cost Report Guides and identify any variances greater than 10.

**Statistics – Square Footage (Continued)**

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

3. DODD asked us to compare the County Board's original square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure as we carried forward the square footage from the final 2011 Cost Report through 2012 and 2013 (see procedure 1 above).

4. We reviewed differences from our payroll testing procedures to determine if they resulted in square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We reported differences greater than 10 percent for adult and children program supervision in Appendix A (2012). We reported no variances for 2013.

**Statistics – Attendance**

1. We reviewed the Cost Reports and determined if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services by Acuity and Consumer and Billing History 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 identified any variances greater than two percent of reported attendance statistics at each acuity level reported. We also footed the County Board's attendance report statistics for accuracy.

We reported variances greater than two percent in Appendix A (2012) and Appendix B (2013).

We found that the County Board did not have supporting documentation for the 2013 enclave statistics reported as required under the Cost Report Guides. Without supporting documentation, the number of individuals served and days reported on *Schedule B-1* in 2013 and corresponding costs reported on *Worksheet 10, Adult Program* in 2013 could not be supported as required under 2 CFR Part 225, Appendix A, Sections (C)(1)(j) and (C)(3)(a).

We reported these differences in Appendix B (2013).

**Recommendation:**

We recommend the County Board maintain the required documentation for services as required by the Cost Report Guide in section *Schedule B-1, Allocation Statistics* which states in pertinent part, "This schedule requires statistical information specific to the Adult and Children's Programs" and the *Audit and Records Retention Requirements* section, which states, "Expenditure and Income Reports are subject to audit by DODD, ODJFS and CMS at their discretion.

**Statistics – Attendance (Continued)**

3. We traced the number of total attendance days for five Adult Day Service and Enclave individuals for two months in 2012 and 2013 between the County Board's daily attendance documentation and Day Services by Acuity and Consumer reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's Day Services by Acuity and Consumer reports to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional seven individuals in 2012 and six individuals in 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison. We reported variances in Appendix A (2012) and Appendix B (2013).

As differences were noted, we also compared the paid claims in the Medicaid Billing System (MBS) data to the County Board's daily attendance documentation and acuity assessment instrument to ensure the County Board was reimbursed for the proper number of attendance days and at the correct acuity level.

We found no overpayment. We did find for two individuals where the acuity assessment instrument or equivalent document could not be located.

4. We selected 30 supported employment-community employment units from the Billing History By Consumer reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

We found no differences.

**Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Transportation Trips By Quarter, Age, Service reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's Transportation report for accuracy.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

2. We traced the number of trips for four adults and one child for 2012 and 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no differences exceeding 10 percent in 2012. We reported differences in Appendix B (2013). In addition, each individual selected in the 2013 sample had differences between trips reported and trips documented.

**Recommendation:**

We recommend the County Board prepare and maintain the required documentation for transportation, such as weekly route sheets and monthly summary transportation reports and review for accuracy as required by the Cost Report Guide in section *Schedule B-3, Quarterly Summary of Transportation Services* which states in pertinent part, "This worksheet requires statistical information for children and adult programs. Transportation records indicating trips to and from the county mrdd board programs must be maintained for each person transported and must be maintained by each county mrdd board... It is essential that these statistics are accurate."

**Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs from the County Board's Expenses Detailed SAC Expense reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3* and made any corresponding changes on *Worksheet 8, Transportation Services*.

We found unreported costs as reported in Appendix A (2012) and Appendix B (2013).

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

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Billing History By Consumer reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We reported differences exceeding two percent in Appendix A (2012) and Appendix B (2013).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Billing History By Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

The units found to be in error did not exceed 10 percent of our sample for 2012 and 2013.

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2012 and 2013 from the Billing History By Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than ten percent of total units tested in each year.

We found no differences.

4. We determined 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.

We then haphazardly selected a sample of 60 General Time Units for both 2012 and 2013 from the Billing History By Consumer 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* to identify any variances greater than 10 percent of total units tested in each year.

We found no differences.



### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 MTD/YTD Revenue Report by Funds reports for the County Board's Beacon School (401), ACBDD-WCBDD Project Rehab Service (402), Beacon Residential Service (403) and Beacon Capital Improvement (404) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet* to identify any variances.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits.

We found differences as reported in Appendix A (2012) and the Cost Reports reconciled within acceptable limits. We found no differences for 2013.

2. We compared revenue entries on *Schedule C, Income Report* to the final Southern Ohio Council of Governments (COG) County Board Summary Workbooks for 2012 and 2013 and identified any variances.

We found differences as reported in Appendix A (2012). We found no differences in 2013.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$38,989 in 2012 and \$22,219 in 2013;
- IDEA Part B revenues in the amount of \$40,896 in 2012 and \$32,865 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$5,606 in 2012 and \$5,624 in 2013;
- School Lunch Program revenues in the amount of \$28,715 in 2012 and \$28,509 in 2013;
- Title XX revenues in the amount of \$41,429 in 2012 and \$42,389 in 2013; and
- Ohio DD Council Transportation Grant in the amount of \$31,467 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$372,298 in 2012 and \$246,019 in 2013; however, corresponding expenses were already offset by the County Board on *Schedule a1, Adult Program* in 2012 and we reported corresponding offsets on Appendix B (2013).

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the Medicaid Billing System (MBS) data and compared the services to the County Board's service documentation and determine if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

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**Paid Claims Testing (Continued)**

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate.

Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, DODD asked us to calculate a recoverable finding and make any corresponding unit adjustments to *Schedule B-1, B-3, or B-4*. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

We found instances of non-compliance in the following service codes: Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Adult Day/Vocational Habilitation Combination - daily unit (FXD); Supported Employment - Community - 15 minute unit (FCO); Supported Employment - Enclave - daily unit (FND); Non-Medical Transportation (per trip) - one way trip (ATB/FTB); Adult Day Support - 15 minute unit (ADF/FDF); Adult Day Support - daily unit (FDS); and Targeted Case Management (TCM) as described below and made corresponding unit adjustments on *Schedule B-1, B-3 and B-4*. We found no instances of contracted services for commercial transportation or other contracted services in our sample.

**Recoverable Finding - 2012**

**Finding \$1,024.00**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ADF	43	Units billed in excess of actual service delivery	\$107.10
ATB	2	Units billed in excess of actual service delivery	\$24.03
FDF	18	Units billed in excess of actual service delivery	\$7.74
FTB	3	Lack of supporting documentation	\$35.84
FXF	4	Units billed in excess of actual service delivery	\$7.22
FCO	51	Units billed in excess of actual service delivery	\$326.21
FND	1	Units billed in excess of actual service delivery	\$19.34
TCM	50	Units billed in excess of actual service delivery	\$496.52
		<b>Total</b>	<b>\$1,024.00</b>

**Paid Claims Testing (Continued)**

**Recoverable Finding - 2013**

**Finding \$90.98**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
AXF	25	Units billed in excess of actual service delivery	\$25.12
ATB	2	Lack of supporting documentation	\$23.82
FDS	1	Lack of supporting documentation	\$25.11
FXD	1	Billed in excess of actual service delivery	\$16.93
		<b>Total</b>	<b>\$90.98</b>

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

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

We found no differences.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. We compared the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's MTD/YTD Current Expense Report by Fund for the County Board's Beacon School (401), ACBDD-WCBDD Project Rehab Services (402), and Beacon Capital Improvement (404) funds to identify any variances.

We then compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We found differences as reported in Appendix A (2012) and the Cost Reports reconciled within acceptable limits. We found the County Board did not include the Beacon Capital Improvement (404) fund in the 2013 Cost Report. We reported these differences in Appendix B (2013) and the Cost Reports reconciled within acceptable limits.

2. We compared County Board's Detailed SAC Expense reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$500.

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

We reported differences exceeding \$500 in Appendix A (2012) and Appendix B (2013).

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

We reported differences in Appendix A (2012) and Appendix B (2013). However, we reclassified costs for 2012 Quality Assessment Registered Nurse reviews and 2013 Provider Compliance services after obtaining clarification from the COG regarding the services received from the COG during the review period. We reported these differences in Appendix A (2012) and Appendix B (2013).

Subsequent to issuing our December 8, 2015 report, we re-performed the comparison above and revised an adjustment in the amount of \$2,269 on *Worksheet 5, Non-Federal Reimbursable* to the corrected amount of \$2,259 as reported in Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 Detailed SAC Expense reports and judgmentally selected 40 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$500.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013).

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We found no program costs that lacked corresponding statistics.

5. We scanned the County Board's Detailed SAC Expense reports for items purchased during 2012 and 2013 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.

6. We determined if the County Board reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the month of August 2012 and May 2013 that it reconciled its income and expenditures with the county auditor.

### **Property, Depreciation, and Asset Verification Testing**

1. We compared the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$500.

We found no differences in 2012. We found differences exceeding \$500 as reported in Appendix B (2013).

2. We compared the County Board's final 2011 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2012 and 2013 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$500.

We found differences exceeding \$500 as reported in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these two assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

We found no differences.

4. DODD asked us to haphazardly select the lesser of 10 percent or 10 disposed assets from 2012 and 2013 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 for the disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2012 or 2013. We scanned the County Board's SAC Revenue Detail reports and did not find any proceeds from the sale or exchange of fixed assets.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's MTD/YTD Current Expense Report by Fund for the Beacon School (401) fund to identify variances greater than two percent of the county auditor's report totals for the fund.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's SAC Payroll Summary and Benefit Allocation reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$500.

We reported differences in Appendix A (2012) and Appendix B (2013).

### **Payroll Testing (Continued)**

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 33 selected, we compared the County Board's organizational chart staffing/payroll journal report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences from these procedures in Appendix A (2012) and Appendix B (2013) and because misclassification errors exceeded 10 percent of the sample size we performed procedure 4 below.

4. We scanned the County Board's Payroll by SAC - Summary reports for 2012 and 2013 and compared the 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 reported differences in Appendix A (2012) and Appendix B (2013).

### **Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's payroll and benefit allocation reports and determined if the MAC salary and benefits were greater by more than one percent. If the variance was greater than one percent, we would contact DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found MAC salary and benefits reported did not exceed the County Board's salaries and benefits.

2. We compared the MAC Cost by Individual report(s) to Worksheet 6 for both years to identify any variances.

We reported no differences in 2012. We found differences and noted payroll differences for employees participating in MAC that impacted other worksheets as reported in Appendix B (2013).

3. We selected 11 RMTS observed moments and 11 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We determined if supporting documentation for each of the 11 selected observed moments in 2012 and 11 observed moments in 2013 tested were maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found one observed moment for Activity Code 17 - Investigating Unusual and Major Unusual Incidents and one observed moment for Activity Code 18 - General Administration that lacked supporting documentation in 2012.

**Medicaid Administrative Claiming (MAC) (Continued)**

We found one observed moment for Activity Code 12 - Program Planning, Development, and Interagency Coordination of Non-Medicaid Services; one observed moment for Activity Code 13 - Medicaid Related Provider Relations and one observed moment for Activity Code 18 - General Administration that lacked supporting documentation in 2013. In 2013, we also found two observed moments for Activity Code 17-Major and Unusual Incidents and Unusual Incidents Investigations in which the accompanying supporting documentation was unclear or vague to support the response to the sampled moment and did not reflect the date and time of the sampled moment as required by the RMTS guide, section on Examples of Unacceptable documentation.

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

**Recommendation:**

We recommended the County Board maintain documentation for RMTS observed moments in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology in the section Response and Documentation of Random Moment says in pertinent part, "Appropriate documentation should provide the detail needed to support the activity selected for the sample moment and clearly identify the date and time corresponding to the sampled moment."

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



**Dave Yost**  
Auditor of State

December 8, 2015 except for the corrected adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of October 11, 2017

**Appendix A**  
**Athens County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 6,115	\$ 6,115	To match final COG workbook
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	136	64	200	To adjust to prior audited square footage
4. Nursing Services (C) Child	112	98	210	To adjust to prior audited square footage
5. Speech/Audiology (C) Child	139	101	240	To adjust to prior audited square footage
8. Physical Therapy (C) Child	688	(238)	450	To adjust to prior audited square footage
11. Early Intervention (C) Child	900	347	1,247	To reclassify children program office square footage
12. Pre-School (C) Child	2,007	50	2,057	To reclassify children program office square footage
13. School Age (C) Child	15,962	(900)	15,309	To adjust to prior audited square footage
		247		To reclassify children program office square footage
14. Facility Based Services (B) Adult	9,984	(200)	10,388	To adjust to prior audited square footage
		604		To reclassify adult program square footage
22. Program Supervision (B) Adult	784	(604)	-	To reclassify adult program square footage
22. Program Supervision (C) Child	644	(180)	-	To reclassify MUI Office square footage
		(347)		To reclassify children program office square footage
		(50)		To reclassify children program office square footage
		(247)	-	To reclassify children program office square footage
25. Non-Reimbursable (B) Adult	-	180	180	To reclassify MUI Office square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	123	(30)	93	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	7,153	(2,603)	4,499	To correct 15 Minute units
		(51)		To remove 15 min units identified in error with the Paid Claims test
6. A (A) Facility Based Services	37	5	42	To reclassify janitorial service individuals served
6. A (B) Supported Emp. - Enclave	12	(6)	6	To reclassify janitorial service individuals
10. A (A) Facility Based Services	3,884	(2)	4,623	To correct days of attendance
		741		To reclassify janitorial service days of attendance
10. A (B) Supported Emp. - Enclave	1,334	(741)	593	To reclassify janitorial service days of attendance
11. A-1 (A) Facility Based Services	556	142	698	To reclassify janitorial service days of attendance
11. A-1 (B) Supported Emp. - Enclave	290	(142)	148	To reclassify janitorial service days of attendance
12. B (A) Facility Based Services	3,313	1	3,314	To correct days of attendance
<b>Schedule B-3</b>				
2. Pre-School (G) One Way Trips- Fourth Quarter	478	45	523	To report correct number of one-way trips
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	531	54	580	To report correct number of one-way trips
		(2)		To remove trips identified in error with the Paid Claims test
		(3)		To remove trips identified in error with the Paid Claims test
7. Supported Emp. - Comm. Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 988	\$ 988	To report correct cost of bus, tokens, cabs
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	9,233	(50)	9,183	To remove units identified in error with the Paid Claims test
2. Other SSA Allowable Units (B) 2nd Quarter	850	(265)	585	To correctly match detailed SSA units report
2. Other SSA Allowable Units (C) 3rd Quarter	552	(552)	-	To correctly match detailed SSA units report
2. Other SSA Allowable Units (D) 4th Quarter	502	(502)	-	To correctly match detailed SSA units report



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**Athens County Board of Developmental Disabilities**  
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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-4 (Continued)</b>				
5. SSA Unallowable Units (A) 1st Quarter	4,339	(4,047)	292	To correctly match detailed SSA units report
5. SSA Unallowable Units (B) 2nd Quarter	4,760	(4,760)	-	To correctly match detailed SSA units report
5. SSA Unallowable Units (C) 3rd Quarter	5,483	(5,483)	-	To correctly match detailed SSA units report
5. SSA Unallowable Units (D) 4th Quarter	4,613	(4,613)	-	To correctly match detailed SSA units report
<b>Schedule C</b>				
<b>II. Department of MR/DD</b>				
(E) Waiver Administration- COG Revenue	\$	\$ 6,486	\$ 6,486	To match final COG workbook
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 39,458	\$ 57,566	\$ 97,024	To record depreciation for Beacon School omitted from prior audit.
5. Movable Equipment (D) Unasgn Children Programs	\$ 625	\$ 1,234	\$ 1,859	To record depreciation for 2011 asset not included on schedule
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 19,799	\$ 1,062	\$ 20,861	To record depreciation for 2010 assets not included on the schedule
8. COG Expenses (L) Community Residential	\$ -	\$ 888	\$ 888	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 50	\$ 50	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 30	\$ 30	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 187,490	\$ (11,449)	\$ 130,384	To reclassify Vocational/Habilitation Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 97,585	\$ (23,974)	\$ 73,611	To reclassify MUI Investigator salary
		\$ (2,007)	\$ 71,604	To match benefit report
		\$ (8,028)	\$ 63,576	To reclassify Vocational/Habilitation Manager benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 40,961	\$ 1,229	\$ 42,190	To reclassify MUI Investigator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,785	\$ 1,785	To match detailed expense report
4. Other Expenses (X) Gen Expense All Prgm.	\$ 82,420	\$ 5,996	\$ 88,416	To match detailed expense report
		\$ (1,785)	\$ 86,631	To reclassify employee recognition expenses
		\$ 37,044	\$ 123,675	To reclassify rent expense for an operating lease
		\$ 3,064	\$ 126,739	To reclassify rent expense for an operating lease
		\$ 20,936	\$ 147,675	To reclassify rent expense for an operating lease
5. COG Expenses (L) Community Residential	\$ -	\$ 30,693	\$ 30,693	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ -	\$ 1,731	\$ 1,731	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 1,053	\$ 1,053	To match final COG workbook
<b>Worksheet 2A</b>				
1. Salaries (E) Facility Based Services	\$ 40,821	\$ (37,692)	\$ 3,129	To reclassify Director of Adult Services salary
		\$ (3,129)	\$ -	To reclassify Vocational/Habilitation Manager salary
2. Employee Benefits (E) Facility Based Services	\$ 18,693	\$ (17,358)	\$ 1,335	To reclassify Director of Adult Services benefits
		\$ (548)	\$ 787	To reclassify Vocational/Habilitation Manager benefits
		\$ (787)	\$ -	To reclassify the remaining Program Supervision benefits
4. Other Expenses (E) Facility Based Services	\$ 6,961	\$ (6,961)	\$ -	To reclassify Director of Adult Services and Vocational/Habilitation Manager expenses
<b>Worksheet 3</b>				
3. Service Contracts (F) Enclave	\$ 655	\$ (334)	\$ 321	To reclassify adult day services expenses
3. Service Contracts (G) Community Employment	\$ 4,476	\$ (2,283)	\$ 2,193	To reclassify adult day services expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 48,019	\$ 536	\$ 48,555	To match detailed expense report
		\$ (30,886)	\$ 17,669	To reclassify adult day services expenses

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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 3 (Continued)</b>				
4. Other Expenses (E) Facility Based Services	\$ 46,577	\$ (37,044)	\$ 9,533	To reclassify rent expense for an operating lease
4. Other Expenses (F) Enclave	\$ 4,033	\$ (3,064)	\$ 969	To reclassify rent expense for an operating lease
4. Other Expenses (G) Community Employment	\$ 27,559	\$ (20,936)	\$ 6,623	To reclassify rent expense for an operating lease
<b>Worksheet 4</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 65,053	\$ 7,438	\$ 72,491	To match detailed expense report
<b>Worksheet 5</b>				
1. Salaries (B) Pre-School	\$ 88,858	\$ 19,572	\$ 108,430	To match payroll report
1. Salaries (C) School Age	\$ 530,644	\$ 41,445		To match payroll report
		\$ (1,907)		To reclassify recreation/ Special Olympics salary
		\$ (2,102)	\$ 568,080	To reclassify recreation/ Special Olympics salary
1. Salaries (L) Community Residential	\$ -	\$ 1,011		To reclassify recreation salary
		\$ 1,907		To reclassify recreation/ Special Olympics salary
		\$ 2,102		To reclassify recreation/ Special Olympics salary
		\$ 9,271	\$ 14,291	To reclassify Residential Housing Coordinator salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 45,657	\$ 45,657	To reclassify MUI Investigator salary
2. Employee Benefits (A) Early Intervention	\$ 119,411	\$ 1,786	\$ 121,197	To match benefits report
2. Employee Benefits (B) Pre-School	\$ 80,378	\$ 1,258	\$ 81,636	To match benefits report
2. Employee Benefits (C) School Age	\$ 319,104	\$ 4,471		To match benefits report
		\$ (890)		To reclassify recreation/ Special Olympics benefits
		\$ (1,933)	\$ 320,752	To reclassify recreation/ Special Olympics benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 177		To reclassify recreation benefits
		\$ 890		To reclassify recreation/ Special Olympics benefits
		\$ 1,933	\$ 3,000	To reclassify recreation/ Special Olympics benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 8,028	\$ 8,028	To reclassify MUI Investigator benefits
4. Other Expenses (B) Pre-School	\$ 3,485	\$ (1,142)	\$ 2,343	To match detailed expense report
5. COG Expenses (L) Community Residential	\$ 377,211	\$ (6,115)		To match final COG workbook
		\$ 20,923	\$ 392,019	To reclassify QA and QARN costs
5. COG Expenses (O) Non-Federal Reimbursable	\$ 14,409	\$ (1,681)	\$ 12,728	To match final COG workbook
<b>Worksheet 7-B</b>				
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 874	\$ 874	To match detailed expense report
4. Other Expenses (E) Facility Based Services	\$ 3,921	\$ (874)	\$ 3,047	To match detailed expense report
<b>Worksheet 7-C</b>				
2. Employee Benefits (D) Unasgn Children Program	\$ 43,019	\$ 648	\$ 43,667	To match benefits report
<b>Worksheet 7-F</b>				
3. Service Contracts (D) Unasgn Children Program	\$ 5,036	\$ 413	\$ 5,449	To reclassify physical therapy expenses
3. Service Contracts (E) Facility Based Services	\$ 413	\$ (413)	\$ -	To reclassify physical therapy expenses
4. Other Expenses (D) Unasgn Children Program	\$ 1,473	\$ (525)	\$ 948	To match detailed expense report
4. Other Expenses (E) Facility Based Services	\$ 948	\$ (948)	\$ -	To match detailed expense report
<b>Worksheet 8</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 249,152	\$ 5,568	\$ 254,720	To match payroll report
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 196,675	\$ 3,100	\$ 199,775	To match benefits report

**Appendix A (Page 4)**  
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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 638,901	\$ (9,271)	\$ 629,630	To reclassify Residential Housing Coordinator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 362,695	\$ 5,599	\$ 368,294	To match benefits report
5. COG Expenses (N) Service & Support Admin. Costs	\$ 20,923	\$ (20,923)	\$ -	To reclassify QA and QARN costs
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 807,086	\$ 41,832		To match payroll report
		\$ 37,692		To reclassify Director of Adult Services salary
		\$ 11,449		To reclassify Vocational/Habilitation Manager salary
		\$ 3,129		To reclassify Vocational/Habilitation Manager salary
		\$ (1,011)	\$ 900,177	To reclassify recreation salary
2. Employee Benefits (E) Facility Based Services	\$ 417,784	\$ 5,483		To match benefits report
		\$ 17,358		To reclassify Director of Adult Services benefits
		\$ 2,007		To reclassify Vocational/Habilitation Manager benefits
		\$ 548		To reclassify Vocational/Habilitation Manager benefits
		\$ (177)		To reclassify recreation benefits
		\$ 787	\$ 443,790	To reclassify the remaining Program Supervision benefits
2. Employee Benefits (G) Community Employment	\$ 131,235	\$ 1,549	\$ 132,784	To match benefits report
3. Service Contracts (E) Facility Based Services	\$ 58,232	\$ 334		To reclassify adult day services expenses
		\$ 2,283		To reclassify adult day services expenses
		\$ 30,886	\$ 91,735	To reclassify adult day services expenses
3. Service Contracts (F) Enclave	\$ 18,916	\$ (8,719)	\$ 10,197	To reclassify VRP3 expenses
3. Service Contracts (G) Community Employment	\$ 129,259	\$ 8,719	\$ 137,978	To reclassify VRP3 expenses
4. Other Expenses (E) Facility Based Services	\$ 10,426	\$ (2,100)		To reclassify donation expenses
		\$ 6,961	\$ 15,287	To reclassify Director of Adult Services and Vocational/Habilitation Manager expenses
4. Other Expenses (F) Enclave	\$ 2,661	\$ (534)		To reclassify employee recognition, promotional, advertising expenses
		\$ (854)	\$ 1,273	To reclassify VRP3 expenses
4. Other Expenses (G) Community Employment	\$ 2,770	\$ 16,302		To match detailed expense report
		\$ (3,650)		To reclassify employee recognition, promotional, advertising expenses
		\$ 854	\$ 16,276	To reclassify VRP3 expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,100		To reclassify donation expenses
		\$ 534		To reclassify employee recognition, promotional, advertising expenses
		\$ 3,650	\$ 6,284	To reclassify employee recognition, promotional, advertising expenses
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Applicable Credits	\$ 128,298	\$ (128,298)	\$ -	To remove applicable credits
Less: Capital Costs	\$ (235,694)	\$ (57,566)		To record depreciation for Beacon School
		\$ (1,062)		To record depreciation for 2011 asset not included on schedule
		\$ (1,234)	\$ (295,556)	To record depreciation for 2010 assets not included on the schedule
Total from 12/31 County Auditor's Report	\$ 7,856,247	\$ 921	\$ 7,857,168	To reconcile County Auditor expense total
<b>Revenue:</b>				
Total from 12/31 County Auditor's Report	\$ 8,371,800	\$ (3)	\$ 8,371,797	To reconcile county auditor revenue total

**Appendix B**  
**Athens County Board of Developmental Disabilities**  
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Schedule B-1, Section A</b>				
4. Nursing Services (B) Adult	136	64	200	To adjust to prior audited square footage
4. Nursing Services (C) Child	112	98	210	To adjust to prior audited square footage
5. Speech/Audiology (C) Child	139	101	240	To adjust to prior audited square footage
8. Physical Therapy (C) Child	688	(238)	450	To adjust to prior audited square footage
13. School Age (C) Child	15,962	(900)	15,062	To adjust to prior audited square footage
14. Facility Based Services (B) Adult	9,984	(200)	9,784	To adjust to prior audited square footage
22. Program Supervision (B) Adult	784	(180)	604	To reclassify MUI Office square footage
25. Non-Reimbursable (B) Adult	-	180	180	To reclassify MUI Office square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	118	(51)	67	To correct individuals served
4. 15 Minute Units (C) Supported Emp. - Community Employment	5,775	(2,420)	3,355	To correct 15 Minute units
6. A (B) Supported Emp. - Enclave	11	(11)	-	To remove enclave statistics
7. A-1 (B) Supported Emp. - Enclave	1	(1)	-	To remove enclave statistics
10. A (B) Supported Emp. - Enclave	849	(849)	-	To remove enclave statistics
11. A-1 (B) Supported Emp. - Enclave	93	(93)	-	To remove enclave statistics
12. B (A) Facility Based Services	3,547	1 (4)	3,544	To correct days of attendance
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	2,895	(1,452) 19	1,462	To report correct number of one-way trips To add trips identified in transportation roll up test
5. Facility Based Services (G) One Way Trips- Fourth Quarter	2,886	(262) (1)		To report correct number of one-way trips To add trips identified in transportation roll up test
		(2)	2,621	To remove trips identified in error with the Paid Claims test
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 1,174	\$ 1,174	To report correct cost of bus, tokens, cabs
6. Supported Emp. - Enclave (G) One Way Trips- Fourth Quarter	198	(126) 32	104	To report correct number of one-way trips To report correct number of one-way trips
7. Supported Emp. - Comm. Emp. (G) One Way Trips- Fourth Quarter	1,468	1,964 (6)	3,426	To report correct number of one-way trips To add trips identified in transportation roll up test
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	6,879	3,603	10,482	To correctly match detailed SSA units report
2. Other SSA Allowable Units (B) 2nd Quarter	696	(190)	506	To correctly match detailed SSA units report
2. Other SSA Allowable Units (C) 3rd Quarter	146	(146)	-	To correctly match detailed SSA units report
2. Other SSA Allowable Units (D) 4th Quarter	229	(229)	-	To correctly match detailed SSA units report
5. SSA Unallowable Units (A) 1st Quarter	4,835	(4,678)	157	To correctly match detailed SSA units report
5. SSA Unallowable Units (B) 2nd Quarter	3,328	(3,328)	-	To correctly match detailed SSA units report
5. SSA Unallowable Units (C) 3rd Quarter	2,863	(2,863)	-	To correctly match detailed SSA units report
5. SSA Unallowable Units (D) 4th Quarter	3,779	(3,779)	-	To correctly match detailed SSA units report
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 39,458	\$ 57,566	\$ 97,024	To record depreciation for Beacon School omitted from prior audit
5. Movable Equipment (D) Unasgn Children Programs	\$ 625	\$ 1,234	\$ 1,859	To record depreciation for 2011 asset not included on schedule
5. Movable Equipment (U) Transportation	\$ 85,780	\$ (21,080) \$ 288	\$ 64,988	To match audited depreciation To record depreciation for assets not carried forward from prior audit
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 19,799	\$ 1,062	\$ 20,861	To record depreciation for 2010 assets not included on the schedule
8. COG Expenses (L) Community Residential	\$ 65	\$ (19)	\$ 46	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 46	\$ (5)	\$ 41	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 89	\$ 25	\$ 114	To match final COG workbook

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 287,282	\$ (2,790)		To reclassify MAC salary
		\$ (46,632)	\$ 237,860	To reclassify MUI Investigator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 207,965	\$ (21,990)	\$ 185,975	To reclassify MUI Investigator benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 83,565	\$ (28,774)		To reclassify adult day services expenses
		\$ (250)	\$ 54,541	To reclassify promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 250		To reclassify promotional expenses
		\$ 2,286	\$ 2,536	To reclassify employee recognition, promotional, advertising expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 83,873	\$ (1,186)		To match detailed expense report
		\$ (2,286)		To reclassify employee recognition, promotional, advertising expenses
		\$ 54,455		To reclassify rent expense for operating lease
		\$ 1,894		To reclassify rent expense for operating lease
		\$ 18,622	\$ 155,372	To reclassify rent expense for operating lease
5. COG Expenses (L) Community Residential	\$ 742	\$ (258)	\$ 484	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 525	\$ (86)	\$ 439	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,013	\$ 203	\$ 1,216	To match final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (F) Enclave	\$ 397	\$ (171)	\$ 226	To reclassify adult day services expenses
3. Service Contracts (G) Community Employment	\$ 3,901	\$ (1,685)	\$ 2,216	To reclassify adult day services expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 46,587	\$ (33,909)	\$ 12,678	To reclassify adult day services expenses
4. Other Expenses (E) Facility Based Services	\$ 72,606	\$ (54,455)	\$ 18,151	To reclassify rent expense for operating lease
4. Other Expenses (F) Enclave	\$ 2,720	\$ (1,894)	\$ 826	To reclassify rent expense for operating lease
4. Other Expenses (G) Community Employment	\$ 26,751	\$ (18,622)	\$ 8,129	To reclassify rent expense for operating lease
4. Other Expenses (X) Gen Expense All Prgm.	\$ 136,831	\$ (4,599)	\$ 132,232	To reclassify adult day services expenses
<b>Worksheet 5</b>				
1. Salaries (C) School Age	\$ 575,860	\$ (2,088)		To reclassify recreation/special Olympics salary
		\$ (2,493)	\$ 571,279	To reclassify recreation/special Olympics salary
1. Salaries (L) Community Residential	\$ -	\$ 2,088		To reclassify recreation/special Olympics salary
		\$ 2,493		To reclassify recreation/special Olympics salary
		\$ 613	\$ 5,194	To reclassify recreation salary
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 46,632	\$ 46,632	To reclassify MUI Investigator salary
2. Employee Benefits (C) School Age	\$ 271,605	\$ (985)		To reclassify recreation/special Olympics benefits
		\$ (1,176)	\$ 269,444	To reclassify recreation/special Olympics benefits
2. Employee Benefits (L) Community Residential	\$ -	\$ 985		To reclassify recreation/special Olympics benefits
		\$ 1,176		To reclassify recreation/special Olympics benefits
		\$ 289	\$ 2,450	To reclassify recreation benefits
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 21,990	\$ 21,990	To reclassify MUI Investigator benefits
4. Other Expenses (C) School Age	\$ 25,764	\$ (398)	\$ 25,366	To reclassify promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 398	\$ 398	To reclassify promotional expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 3,987		To correct QARN salaries
		\$ 3,612	\$ 7,599	To reclassify Provider Compliance costs
5. COG Expenses (O) Non-Federal Reimbursable	\$ 7,747	\$ 2,259	\$ 10,006	To match final COG workbook

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 245,337	\$ 2,277	\$ 247,614	To reclassify MAC salary
1. Salaries (O) Non-Federal Reimbursable	\$ 55,657	\$ 512	\$ 56,169	To reclassify MAC salary
<b>Worksheet 7-B</b>				
5. COG Expenses (L) Community Residential	\$ 5,678	\$ (1,691)		To match final COG workbook
		\$ (3,987)	\$ -	To correct QARN salaries
<b>Worksheet 7-F</b>				
1. Salaries (D) Unasgn Children Program	\$ -	\$ 37,736	\$ 37,736	To reclassify Physical Therapist Assistant salary
1. Salaries (H) Unasgn Adult Program	\$ 37,736	\$ (37,736)	\$ -	To reclassify Physical Therapist Assistant salary
2. Employee Benefits (D) Unasgn Children Program	\$ -	\$ 17,798	\$ 17,798	To reclassify Physical Therapist Assistant benefits
2. Employee Benefits (H) Unasgn Adult Program	\$ 17,798	\$ (17,798)	\$ -	To reclassify Physical Therapist Assistant benefits
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 75	\$ 75	To reclassify physical therapy expenses
3. Service Contracts (E) Facility Based Services	\$ 75	\$ (75)	\$ -	To reclassify physical therapy expenses
4. Other Expenses (D) Unasgn Children Program	\$ -	\$ 16	\$ 16	To reclassify physical therapy expenses
4. Other Expenses (H) Unasgn Adult Program	\$ 16	\$ (16)	\$ -	To reclassify physical therapy expenses
<b>Worksheet 9</b>				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 4,016	\$ (404)		To match final COG workbook
		\$ (3,612)	\$ -	To reclassify Provider Compliance costs
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 788,454	\$ (613)	\$ 787,841	To reclassify Recreation salary
1. Salaries (F) Enclave	\$ 28,775	\$ (28,775)	\$ -	To reclassify enclave salaries
2. Employee Benefits (E) Facility Based Services	\$ 371,875	\$ (289)	\$ 371,586	To reclassify Recreation salary
2. Employee Benefits (F) Enclave	\$ 26,590	\$ (26,590)	\$ -	To reclassify enclave benefits
3. Service Contracts (E) Facility Based Services	\$ 85,940	\$ 28,774		To reclassify adult day services expenses
		\$ 171		To reclassify adult day services expenses
		\$ 1,685		To reclassify adult day services expenses
		\$ 33,909		To reclassify adult day services expenses
		\$ 4,599	\$ 155,078	To reclassify adult day services expenses
3. Service Contracts (F) Enclave	\$ 13,143	\$ (8,799)		To reclassify VRP3 expenses
		\$ (4,344)	\$ -	To reclassify enclave expenses
3. Service Contracts (G) Community Employment	\$ 129,237	\$ 8,799	\$ 138,036	To reclassify VRP3 expenses
4. Other Expenses (F) Enclave	\$ 1,755	\$ (282)		To reclassify promotional and advertising expenses
		\$ (1,473)	\$ -	To reclassify enclave expenses
4. Other Expenses (G) Community Employment	\$ 17,508	\$ (2,769)		To reclassify promotional and advertising expenses
		\$ (240)	\$ 14,499	To reclassify employee recognition expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 282		To reclassify promotional and advertising expenses
		\$ 2,769		To reclassify promotional and advertising expenses
		\$ 240		To reclassify employee recognition expenses
		\$ 28,775		To reclassify enclave salaries
		\$ 26,590		To reclassify enclave benefits
		\$ 4,344		To reclassify enclave expenses
		\$ 1,473	\$ 64,473	To reclassify enclave expenses

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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 8,799		To record RSC expenses
		\$ 86,524		To record RSC expenses
		\$ 6,570		To record RSC expenses
		\$ 3,099		To record RSC expenses
		\$ 20,348		To record RSC expenses
		\$ 20,348		To record RSC expenses
		\$ 9,597		To record RSC expenses
		\$ 9,597	\$ 164,882	To record RSC expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Capital Improvement	\$ -	\$ 301,952	\$ 301,952	To report Capital Improvement fund
Less: Capital Costs	\$ (227,142)	\$ (57,566)		To record depreciation for Beacon School
		\$ (1,234)		To record depreciation for 2011 asset not included on schedule
		\$ 21,080		To match audited depreciation
		\$ (288)		To record depreciation for assets not carried forward from prior audit
		\$ (1,062)	\$ (266,212)	To record depreciation for 2010 assets not included on the schedule
Total from 12/31 County Auditor's Report	\$ 9,894,669	\$ 301,952	\$ 10,196,621	To report Capital Improvement fund

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# Dave Yost • Auditor of State

**ATHENS COUNTY OF BOARD OF DEVELOPMENTAL DISABILITIES**

**ATHENS 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  
NOVEMBER 9, 2017**