



Dave Yost • Auditor of State





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

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Guernsey County Board of Developmental Disabilities (County Board) for the years ended December 31, 2013 and 2014 (Cost Reports). The County Board's management is responsible for preparing these reports. 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 reported square footage to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage totals to the final 2012 totals and found variances above 10 percent.

2. We compared the square footage for each room on the floor plan of the Golden Rule School Building for 2013 and the Guernsey Industries Building for 2014 to the County Board's summary which rolls up to *Schedule B-1, Section A, Square Footage* to ensure that square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides) and to identify variances greater than 10 percent.

We found no variances greater than 10 percent in 2013. We found no variances in 2014.

3. We compared the County Board's square footage summary for each year to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* to identify variances greater than 10 percent for any cell in *Schedule B-1*.

We reported variances in Appendix A (2013) and Appendix B (2014).

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 variances in Appendix A (2013) and Appendix B (2014).

### **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 unallocated program or general expenses-all program costs.

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

**Statistics – Attendance (Continued)**

2. We compared the County Board's Active Adults – All, SE Enclave Attendance and Receivable Billing Reimbursement Detail by Consumer, Service and Date reports for the number of individuals served and days of attendance on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides to identify any variances greater than two percent at each acuity level. We also footed the County Board's attendance reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

3. We traced the number of total attendance days for one Enclave and four Adult Day Service individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and Active Adults - All reports and *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's reports to the DODD Acuity Assessment Instrument Ratio Listing or Acuity Assessment Instrument for each individual.

We also selected eight additional individuals in both 2013 and 2014 and performed the same acuity level comparison. For differences in attendance days noted, we compared the acuity level and attendance days to the Medicaid Billing System (MBS) data to ensure the County Board was correctly reimbursed.

We reported differences in Appendix A (2013) and Appendix B (2014). We found no overpayment.

4. We selected 15 Supported Employment-Community Employment units from the 2014 Receivable Billing Reimbursement Detail by Consumer, Service and Date report 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 did not perform this procedure for 2013 as the County Board did not provide Community Employment services. We reported variances in Appendix B (2014).

**Statistics – Transportation**

1. We compared the number of one-way trips from the County Board's Transportation Detail Trips Entered By Routes, Transportation Trips By Age Group and CORP - Kathy Bus Billing Reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than two percent of reported total children or adult program trips. We also footed the County Board's transportation reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

2. We traced the number of trips for four adults and one child for one month in both 2013 and 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* to identify any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2013. We found no variances in 2014.

**Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* to identify variances greater than two percent of total costs on each row. We also determined if the costs were correctly reported on *Worksheet 8, Transportation Services*.

We found variances impacting *Worksheet 8* in 2013. We found no variances in 2014.

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

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Receivable Billing Reimbursable Detail Report and Collect Billing/Make File Rejection Reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* to identify any variances greater than two percent of total units on each row. We also footed the County Board's SSA reports for accuracy.

We reported variances in Appendix A (2013) and Appendix B (2014).

2. We haphazardly selected 60 Other SSA Allowable units for both 2013 and 2014 from the Collect Billing/Make File Rejection Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify variances greater than 10 percent of total units tested in each year.

We found no variances in 2013. We found no variances exceeding 10 percent in 2014.

3. We haphazardly selected 30 SSA Unallowable units for both 2013 and 2014 from the Collect Billing/Make File Rejection Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F) to identify variances greater than 10 percent of total units tested in each year.

We reported variances in Appendix A (2013) and Appendix B (2014).

4. We determined that the County Board did not maintain 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*.

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Budget Reports for the Board of Developmental Disabilities (S50), MEORC (S55), Construction (Q01), Family Resources Grant (T10), Help Me Grow Grant (T19), Residential (S52), Risk (S53) and Trust (U01) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

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 no differences and the Cost Reports reconciled within acceptable limits.

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

2. We compared revenue entries on *Schedule C, Income Report* to the final Mid East Ohio Regional Council (MEORC) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

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

We identified the following sources of potential revenue credits for which the County Board did not offset costs or areas where costs may need separated between federal programs 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 \$54,452 in 2013 and or \$33,725 in 2014;
- IDEA Part B revenues in the amount of \$47,818 in 2013 and \$900 in 2014;
- School Lunch Program revenues in the amount of \$3,542 in 2013 and \$4,484 in 2014;
- Title XX revenues in the amount of \$36,138 in 2013; and
- Help Me Grow revenues in the amount of \$320,178 in 2013 and \$280,891 in 2014.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$27,141 in 2013; however, we reclassified corresponding expenses to *Worksheet 10, Adult Program Worksheet* and offset on *Schedule a1, Adult Program* as reported in Appendix A (2013) and Appendix B (2014). We also reclassified corresponding match costs in the amount of \$7,336 to the *Reconciliation to the County Auditor Worksheet* in 2013.

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the MBS data and compared these services to the County Board's service documentation and determined 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.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding and made corresponding unit adjustments to *Schedule B-1, B-3 or B-4*.

We found instances of non-compliance in the following service codes: Adult Day Service and Vocational Habilitation Combination - 15 minute unit (AXF) and Supported Employment - Enclave - 15 minute unit (ANF and FNF) as described in the tables below. There were no corresponding unit adjustments.

2. For selected contracted transportation services, DODD asked that we 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 requested that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate. DODD also requested that we determine if the provision of service met the following provider and staff qualification requirements as applicable under Ohio Admin. Code § 5123:2-9-18.

**Paid Claims Testing (Continued)**

Additionally, for any other selected services codes that have contracted services, DODD asked that we compare 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, DODD requested that we obtain documentation and identify all overpayments.

We found no contracted services in our sample.

**Recoverable Finding – 2013**

Service Code	Units	Review Results	Finding
AXF	1	Units billed in excess of actual service delivery	\$1.00
FNF	6	Units billed in excess of actual service delivery	\$5.22
		<b>Total</b>	<b>\$6.22<sup>1</sup></b>

**Recoverable Finding – 2014**

Service Code	Units	Review Results	Finding
ANF	6	Units billed in excess of actual service delivery	\$8.28
AXF	50	Units billed in excess of actual service delivery	\$49.48
FNF	19	Units billed in excess of actual service delivery; Non-compliance of service documentation	\$16.43
		<b>Total</b>	<b>\$74.19<sup>1</sup></b>

<sup>1</sup> Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60

3. 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 exceeded final units.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units. The County Board was not reimbursed for Community Employment in 2013.

4. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Line (20), *Environmental Accessibility Adaptations* to Line (25), *Other Waiver Services* to the amount reimbursed for these services 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 Budget Reports for the Board of Developmental Disabilities (S50), MEORC (S55), Construction (Q01), Family Resources Grant (T10), Help Me Grow Grant (T19), Residential (S52), Risk (S53) and Trust (U01) funds.

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

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 no differences and the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's State Expenses Detailed 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 \$250.

We found no variances exceeding \$250 in 2013. We reported variances in Appendix B (2014).

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

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We scanned the County Board's 2013 and 2014 State Expenses Detailed Reports and selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, and the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 to identify 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 \$250.

We reported misclassified costs in Appendix A (2013) and Appendix B (2014).

We also scanned for contracted services on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics.

We found no program costs that lacked corresponding statistics in 2013. In performing this procedure, we found misclassified MEORC system wide quality assurance review costs as reported in Appendix B (2014).

5. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2013 and 2014 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedules.

We reported differences for purchases that were not properly capitalized in Appendix A (2013). We reported differences for 2013 purchases to record their first year's depreciation in Appendix B (2014). We found no unrecorded capital purchases in 2014.

6. We determined that the County Board had supporting documentation for October 2013 and March 2014 showing 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 Schedule to the amounts reported on *Worksheet 1, Capital Costs* to identify any variances greater than \$250.

We found no differences.

### **Property, Depreciation, and Asset Verification Testing (Continued)**

2. We compared the County Board's final 2012 Depreciation Schedule and prior year depreciation adjustments to the County Board's 2013 and 2014 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 cell variances greater than \$250.

We reported differences in Appendix A (2013) and Appendix B (2014).

3. We determined the County Board's capitalization threshold and 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 2013 or 2014 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for the two assets tested, based on cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We reported differences in Appendix A (2013) and Appendix B (2014).

4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and determined if the assets were removed from the County Board's fixed asset ledger. We recalculated depreciation and any gain or loss for the two items tested, based on the 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 reported differences in Appendix A (2013). We found no differences in 2014.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 to yearly totals of payroll disbursements on the county auditor's Budget Reports for the Guernsey County Board of Developmental Disabilities (S50), Help Me Grow Grant (T19), and Trust (U01) funds to identify variances greater than two percent.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's State Expenses Detailed Reports to the amounts reported on worksheets 2 through 10 to identify variances that resulted in differences to another program or worksheet exceeding \$250.

We found no variances in 2013. We found no variances exceeding \$250 in 2014.

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 16 selected, we compared the County Board's organizational chart, State Expenses Detailed Reports 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, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and, because misclassification errors exceeded 10 percent in 2014, we performed procedure 4.

**Payroll Testing (Continued)**

4. We scanned the County Board's State Expenses Detailed Report for 2014 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 found no additional differences in 2014.

**Medicaid Administrative Claiming (MAC)**

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports and determined if the MAC salary and benefits were greater. For variances greater than one percent, we contacted DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found that the 2013 MAC salary and benefits exceeded the County Board's salaries and benefits by more than one percent and, accordingly, DODD adjusted the MAC Costs by Individual report. We found County Board salary and benefits reported exceeded MAC in 2014.

2. We compared the 2013 adjusted and the 2014 original MAC Cost by Individual report to *Worksheet 6, Medicaid Administration Worksheet* for each respective year.

We found differences and noted variances for employees participating in MAC that impacted other worksheets as reported in Appendix A (2013). We found no differences in 2014.

3. We selected 10 RMTS observed moments and 10 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 1st quarter of 2013 and 4th quarter of 2014. We selected 11 observed moments in 2013 and 10 observed moments in 2014 and determined if supporting documentation was maintained and the moments were 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 no differences in 2013. We found one incomplete moment which lacked supporting documentation in 2014. We reported this instance of non-compliance to DODD.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported. This report is intended solely for the information and use of the County Board and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

February 8, 2017

**Appendix A**  
**Guernsey County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 14,511	\$ 8		To match final COG workbook
		\$ 3,542	\$ 18,061	To reclassify room and board expenses
23. Homemaker/Personal Care (L) Community Residential	\$ 2,210	\$ 183	\$ 2,393	To match final COG workbook
<b>Schedule B-1, Section A</b>				
13. School Age (C) Child	2,869	(15)	2,854	To reclassify Community Employment employee square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	15	15	To reclassify Community Employment employee square footage
17. Medicaid Administration (A) MAC	6	1	7	To match square footage summary
21. Service And Support Admin (D) General	2,098	(1)	2,097	To match square footage summary
25. Non-Reimbursable (B) Adult	-	465		To match square footage summary
		79	544	To match square footage summary
25. Non-Reimbursable (C) Child	-	616	616	To match square footage summary
<b>Schedule B-1, Section B</b>				
6. A (A) Facility Based Services	84	(4)	80	To match attendance report
8. B (A) Facility Based Services	10	(1)	9	To match attendance report
10. A (A) Facility Based Services	13,660	2	13,662	To correct days of attendance
10. A (B) Supported Emp. - Enclave	1,006	(100)		To match attendance report
		1		To correct days of attendance
		1	908	To correct days of attendance
11. A-1 (B) Supported Emp. - Enclave	193	(7)	186	To match attendance report
13. C (A) Facility Based Services	1,593	2	1,595	To correct days of attendance
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	539	68	607	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,666	(801)	3,865	To match transportation report
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	5,586	999	6,585	To match SSA report
2. Other SSA Allowable Units (B) 2nd Quarter	325	(34)		To match SSA report
		3	294	To reclassify other allowable units
2. Other SSA Allowable Units (C) 3rd Quarter	627	(627)	-	To match SSA report
2. Other SSA Allowable Units (D) 4th Quarter	750	(750)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	339	305		To match SSA report
		(6)	638	To remove general time and reclassify other allowable units
<b>Worksheet 1</b>				
3. Buildings/Improve (D) Unasgn Children Programs	\$ 25,669	\$ 453	\$ 26,122	To correct historical cost for canopy on school building
3. Buildings/Improve (E) Facility Based Services	\$ 74,420	\$ 158		To correct historical cost for sensory room
		\$ 490		To correct useful life of Teknofloor
		\$ 453	\$ 75,521	To correct historical cost for canopy on adult building
3. Buildings/Improve (L) Community Residential	\$ 3,356	\$ (1,537)	\$ 1,819	To remove depreciation for item expensed in prior audits
4. Fixtures (X) Gen Expense All Prgm.	\$ 3,029	\$ (789)	\$ 2,240	To remove depreciation for asset depreciated in the period of acquisition
5. Movable Equipment (D) Unasgn Children Programs	\$ 6,733	\$ (4,486)	\$ 2,247	To remove depreciation for assets depreciated in the period of acquisition
5. Movable Equipment (U) Transportation	\$ 39,820	\$ (14,274)		To remove depreciation for assets depreciated in the period of acquisition
		\$ 1,629	\$ 27,175	To record loss on International bus
5. Movable Equipment (V) Admin	\$ 5,415	\$ (1,740)	\$ 3,675	To remove depreciation for item expensed in prior audits
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 3,475	\$ (1,481)	\$ 1,994	To remove depreciation for asset depreciated in the period of acquisition
8. COG Expenses (E) Facility Based Services	\$ 7	\$ 4	\$ 11	To match final COG workbook

**Appendix A (Page 2)**  
**Guernsey County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1 (Continued)</b>				
8. COG Expenses (L) Community Residential	\$ 511	\$ 280	\$ 791	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 175	\$ 81	\$ 256	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 34	\$ 18	\$ 52	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 207,851	\$ 5,683	\$ 213,534	To reclassify MAC salaries
4. Other Expenses (O) Non-Federal Reimbursable	\$ 136,467	\$ 1,730	\$ 138,197	To reclassify unallowable advertising and meeting expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 77,198	\$ (1,730)		To reclassify unallowable advertising and meeting expenses
		\$ (6,193)	\$ 69,275	To reclassify fees paid to COG
5. COG Expense (E) Facility Based Services	\$ 133	\$ 20	\$ 153	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 9,922	\$ 787	\$ 10,709	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,404	\$ 69	\$ 3,473	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 6,585	\$ 54	\$ 6,639	To match final COG workbook
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 215,803	\$ (5,118)	\$ 210,685	To reclassify capital asset acquisition
5. COG Expenses (E) Facility Based Services	\$ 6	\$ 1	\$ 7	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 451	\$ 27	\$ 478	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 30	\$ 2	\$ 32	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (D) Unasgn Children Program	\$ 72,646	\$ (3,998)	\$ 68,648	To reclassify Director of Children's Program Salary
2. Employee Benefits (D) Unasgn Children Program	\$ 51,057	\$ (1,808)	\$ 49,249	To reclassify Director of Children's Program benefits
4. Other Expenses (C) School Age	\$ 29,689	\$ (13,944)		To reclassify Bridges program expenses
		\$ (180)		To reclassify fees paid to COG
		\$ (7,336)	\$ 8,229	To reclassify Bridges match payment
4. Other Expenses (L) Community Residential	\$ 58,805	\$ 24,630	\$ 83,435	To reclassify behavior support expenses
		\$ (26,164)	\$ 57,271	To reclassify developmental center fees
5. COG Expenses (L) Community Residential	\$ 110,199	\$ 1	\$ 110,200	To match final COG workbook
<b>Worksheet 6</b>				
1. Salaries (I) Medicaid Admin	\$ 207,578	\$ (7,917)	\$ 199,661	To match MAC report
1. Salaries (O) Non-Federal Reimbursable	\$ 51,485	\$ (1,960)	\$ 49,525	To match MAC report
<b>Worksheet 7-B</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,630	\$ (160)	\$ 2,470	To reclassify fees paid to COG
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 5,850	\$ 5,850	To record transportation mileage reimbursement expenses
5. COG Costs (E) Facility Based Services	\$ 622	\$ 41	\$ 663	To match final COG workbook
5. COG Costs (O) Non-Federal Reimbursable	\$ -	\$ 10	\$ 10	To match final COG workbook
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 250,089	\$ 4,194	\$ 254,283	To reclassify MAC salaries
3. Service Contracts (N) Service & Support Admin. Costs	\$ 24,630	\$ (24,630)	\$ -	To reclassify behavior support expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 14,921	\$ (150)		To reclassify fees paid to COG
		\$ (3,542)	\$ 11,229	To reclassify room and board expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ 37,807	\$ (2,070)	\$ 35,737	To match final COG workbook
<b>Worksheet 10</b>				
1. Salaries (G) Community Employment	\$ -	\$ 3,998	\$ 3,998	To reclassify Director of Children's Program salary
2. Employee Benefits (G) Community Employment	\$ -	\$ 1,808	\$ 1,808	To reclassify Director of Children's Program benefits

**Appendix A (Page 3)**  
**Guernsey County Board of Developmental Disabilities**  
**2013 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 10 (Continued)</b>				
3. Service Contracts (F) Enclave	\$ 37,494	\$ (1,607)	\$ 35,887	To reclassify Bridges program expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 1,607	\$ 1,607	To reclassify Bridges program expenses
4. Other Expenses (E) Facility Based Services	\$ 162,643	\$ (750)	\$ 161,893	To reclassify developmental center fees
4. Other Expenses (G) Community Employment	\$ -	\$ 13,944	\$ 13,944	To reclassify Bridges program expenses
5. COG Expenses (E) Facility Based Services	\$ 858	\$ 57	\$ 915	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To match final COG workbook
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 21,357	\$ 21,357	To offset Bridges expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 296,530	\$ 5,118	\$ 301,648	To reclassify capital asset acquisition
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 6,193		To reclassify fees paid to COG
		\$ 160		To reclassify fees paid to COG
		\$ 150		To reclassify fees paid to COG
		\$ 180	\$ 6,683	To reclassify fees paid to COG
Plus: Other	\$ -	\$ 7,336		To reclassify Bridges match payment
		\$ 26,164		To reclassify developmental center fees
		\$ 750	\$ 34,250	To reclassify developmental center fees
Less: Capital Costs	\$ (197,005)	\$ (453)		To reconcile depreciation adjustment
		\$ (490)		To reconcile depreciation adjustment
		\$ 789		To reconcile depreciation adjustment
		\$ 4,486		To reconcile depreciation adjustment
		\$ 14,274		To reconcile depreciation adjustment
		\$ 1,740		To reconcile depreciation adjustment
		\$ 1,481		To reconcile depreciation adjustment
		\$ 1,537		To reconcile depreciation adjustment
		\$ (453)		To reconcile depreciation adjustment
		\$ (1,629)		To reconcile depreciation adjustment
		\$ (158)	\$ (175,881)	To reconcile depreciation adjustment
Less: Other	\$ (16,730)	\$ (191)	\$ (16,921)	To reconcile schedule A expenses

**Appendix B**  
**Guernsey County Board of Developmental Disabilities**  
**2014 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	\$ 5,054	\$ 835	\$ 5,889	To reclassify room and board expenses
<b>Schedule B-1, Section A</b>				
13. School Age (C) Child	2,776	(84)	2,692	To reclassify Community Employment employee square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	84	84	To reclassify Community Employment employee square footage
17. Medicaid Administration (A) MAC	6	1	7	To match square footage summary
21. Service And Support Admin (D) General	2,062	(1)	2,061	To match square footage summary
25. Non-Reimbursable (B) Adult	-	465	-	To match square footage summary
		51	516	To match square footage summary
25. Non-Reimbursable (C) Child	-	616	616	To match square footage summary
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (D) Supported Emp. - Community Employment	-	2	2	To match CE report
4. 15 Minute Units (D) Supported Emp. - Community Employment	-	127	-	To match CE report
		2	129	To correct units
6. A (C) Facility Based Services (Non-Title XX Only)	78	(5)	73	To match attendance report
6. A (D) Supported Emp. - Enclave (Non-Title XX Only)	10	(1)	9	To match attendance report
9. C (C) Facility Based Services (Non-Title XX Only)	9	(1)	8	To match attendance report
10. A (C) Facility Based Services (Non-Title XX Only)	12,708	1	12,709	To correct days of attendance
10. A (D) Supported Emp. - Enclave (Non-Title XX Only)	999	(286)	-	To match attendance report
		8	721	To correct days of attendance
11. A-1 (C) Facility Based Services (Non-Title XX Only)	294	1	295	To correct days of attendance
11. A-1 (D) Supported Emp. - Enclave (Non-Title XX Only)	200	(33)	167	To match attendance report
<b>Schedule B-3</b>				
3. School Age (G) One Way Trips- Fourth Quarter	566	(439)	127	To match transportation report
5. Facility Based Services (G) One Way Trips- Fourth Quarter	3282	(797)	2,485	To match transportation report
<b>Schedule B-4</b>				
2. Other SSA Allowable Units (C) 3rd Quarter	618	(275)	-	To match SSA report
		3	346	To reclassify other allowable units
2. Other SSA Allowable Units (D) 4th Quarter	604	(604)	-	To match SSA report
5. SSA Unallowable Units (D) 4th Quarter	266	49	-	To match SSA report
		(5)	310	To remove general time and reclassify other allowable units
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 11,931	\$ (9,151)	\$ 2,780	To remove depreciation for assets depreciated in the period of acquisition
3. Buildings/Improve (D) Unasgn Children Programs	\$ 26,077	\$ 453	-	To correct historical cost for the canopy on the school building
		\$ (408)	\$ 26,122	To remove depreciation for asset depreciated in the period of acquisition
3. Buildings/Improve (E) Facility Based Services	\$ 74,420	\$ 158	-	To correct historical cost for sensory room
		\$ 490	-	To correct useful life of Teknofloor
		\$ 453	\$ 75,521	To correct historical cost for the canopy on the adult building
3. Buildings/Improve (L) Community Residential	\$ 3,356	\$ (1,537)	\$ 1,819	To remove depreciation for item expensed in prior audits

**Appendix B (Page 2)**

**Guernsey County Board of Developmental Disabilities  
2014 Income and Expenditure Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Worksheet 1 (Continued)</b>				
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 23,551	\$ 921 \$ (2,514)	\$ 21,958	To record depreciation for 2013 acquisition To remove depreciation for asset depreciated in the period of acquisition
8. COG Expenses (L) Community Residential	\$ -	\$ 62	\$ 62	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 233	\$ (5)	\$ 228	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 124	\$ (61)	\$ 63	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 225,870	\$ (2,000) \$ 200	\$ 224,070	To reclassify Transport/Cust/Maint. Director salary To reclassify Human Resource Administrator salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 127,452	\$ (309) \$ 3	\$ 127,146	To reclassify Transport/Cust/Maint. Director benefits To reclassify Human Resource Administrator benefits
4. Other Expenses (O) Non-Federal Reimbursable	\$ 128,192	\$ 514	\$ 128,706	To reclassify unallowable supplies expense
4. Other Expenses (X) Gen Expense All Prgm.	\$ 73,658	\$ 5,082 \$ (7,120) \$ (514)	\$ 71,106	To match expenditure report To reclassify fees paid to COG To reclassify unallowable supplies expense
5. COG Expenses (L) Community Residential	\$ -	\$ 690	\$ 690	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 3,326	\$ (804)	\$ 2,522	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 8,195	\$ (1,065)	\$ 7,130	To match final COG workbook
<b>Worksheet 3</b>				
5. COG Expenses (L) Community Residential	\$ -	\$ 41	\$ 41	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 152	\$ (2)	\$ 150	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 80	\$ (38)	\$ 42	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (C) School Age	\$ 105,906	\$ (102)	\$ 105,804	To reclassify Director of Children's Program salary
1. Salaries (D) Unasgn Children Program	\$ 47,646	\$ 102 \$ (25,842)	\$ 21,906	To reclassify Director of Children's Program salary To reclassify Director of Children's Program salary
2. Employee Benefits (C) School Age	\$ 40,567	\$ (13)	\$ 40,554	To reclassify Director of Children's Program benefits
2. Employee Benefits (D) Unasgn Children Program	\$ 31,335	\$ 13 \$ (11,580)	\$ 19,768	To reclassify Director of Children's Program benefits To reclassify Director of Children's Program benefits
4. Other Expenses (C) School Age	\$ 50,834	\$ (1,194)	\$ 49,640	To reclassify portion of grant for non-DD children
4. Other Expenses (L) Community Residential	\$ 157,480	\$ (73,856) \$ 26,370 \$ (835)	\$ 109,159	To reclassify developmental center fees To reclassify behavior support expenses To reclassify room and board expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,194	\$ 1,194	To reclassify portion of grant for non-DD children
5. COG Expenses (L) Community Residential	\$ -	\$ 8,196		To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 16,523	\$ 29,972 \$ (8,196)	\$ 38,168 \$ 8,327	To reclassify system wide QA review expenses To match final COG workbook
<b>Worksheet 6</b>				
5. COG Expenses (O) Non-Federal Reimbursable	\$ 5,083	\$ (5,083)	\$ -	To match final COG workbook
<b>Worksheet 8</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 450	\$ (450)	\$ -	To match expenditure report
4. Other Expenses (E) Facility Based Services	\$ 5,363	\$ 450	\$ 5,813	To match expenditure report

**Appendix B (Page 3)**

**Guernsey County Board of Developmental Disabilities  
2014 Income and Expenditure Report Adjustments**

	<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	\$ 267,067	\$ (200)	\$ 266,867	To reclassify Human Resource Administrator salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 129,517	\$ (3)	\$ 129,514	To reclassify Human Resource Administrator benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 26,370	\$ (26,370)	\$ -	To reclassify behavior support expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 18,309	\$ (772)	\$ 17,537	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 31,117	\$ (1,145)	\$ -	To match final COG workbook
		\$ (29,972)	\$ -	To reclassify system wide QA review expenses
<b>Worksheet 10</b>				
1. Salaries (E) Facility Based Services	\$ 537,100	\$ 2,000	\$ 539,100	To reclassify Transport/Cust/Maint. Director salary
1. Salaries (G) Community Employment	\$ -	\$ 25,842	\$ 25,842	To reclassify Director of Children's Program salary
2. Employee Benefits (E) Facility Based Services	\$ 266,510	\$ 309	\$ 266,819	To reclassify Transport/Cust/Maint. Director benefits
2. Employee Benefits (G) Community Employment	\$ -	\$ 11,580	\$ 11,580	To reclassify Director of Children's Program benefits
4. Other Expenses (E) Facility Based Services	\$ 80,895	\$ (821)	\$ 80,074	To reclassify unallowable advertising and promotional expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 821	\$ 821	To reclassify unallowable advertising and promotional expenses
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 37,421	\$ 37,421	To offset Bridges expenses
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 52,183	\$ 7,120	\$ -	To reclassify fees paid to COG
		\$ 772	\$ 60,075	To reclassify fees paid to COG
Plus: Payments to Developmental Centers	\$ -	\$ 73,856	\$ 73,856	To reclassify developmental center fees



# Dave Yost • Auditor of State

**GUERNSEY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**GUERNSEY 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  
MAY 4, 2017**