



Dave Yost • Auditor of State

RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Independent Accountants' Report.....	1
Appendix A: Income and Expenditure Report Adjustments – 2009	13
Appendix B: Income and Expenditure Report Adjustments – 2010	15

THIS PAGE INTENTIONALLY LEFT BLANK



Dave Yost • Auditor of State

Independent Accountant's Report on Applying Agreed-Upon Procedures

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

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS 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 Richland County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (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 attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

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

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

We found no square footage variances for rooms that were measured exceeding 10 percent.

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

We compared one building and traced each room on the floor plan to the County Board's summary for each year. We found variances exceeding 10 percent when comparing the total square footage of one floor plan to the County Board's summary. We reported these variances in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent and we reported these variances in Appendix A (2009) and Appendix B (2010).

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

We obtained the County Board's methodology for allocating square footage for those areas that changed from the final 2008 square footage and compared the methodology with the Cost Report Guides. We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Attendance

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

We determined that the number of meals served for Worksheet 4 and the number of individuals served for worksheets 7-B, 7-D, 7-E, and 7-F needed to be obtained as costs were reported in general expense for 2009 and 2010 and were not being assigned to ages 6-21, facility based and ICFMR columns. The County Board provided support for these omitted statistics.

These statistics are reported in Appendix A (2009) and Appendix B (2010).

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

We compared the County Board's Attendance 2009 and Attendance 2010 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* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We found no variances or computational errors exceeding two percent.

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

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served changed more than 10 percent from the prior year's Schedule B-1 and as a result we performed procedure 4 below.

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's transportation sheets for 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports for facility based individuals and selected 14 individual names from the Enclave roster for 2009 and 9 individual names from the roster for 2010.

We found no differences.

5. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the County Board's supporting documentation for typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010. We found no differences.

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

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Billing History reports and determined if the units were calculated in accordance with the Cost Report Guide.

We found fewer than three units that were not calculated in accordance with the Cost Report Guide.

Statistics – Transportation

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

We compared the number of one-way trips from the County Board's Transportation Summary with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's Transportation Summary for accuracy.

We found no variances or computational errors exceeding two percent.

The County Board did not track trips for Enclave individuals in 2009 or 2010.

We recommended the County Board maintain the required documentation for services 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" 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. Records, documentation, and supplemental worksheets used to prepare the report must be kept on file for a period of seven years from the date of receipt of payment from all sources, or for six years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer."

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals for 2009 and five for 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent. We noted trips for one individual in 2010 on the County Board's internal documentation but no trips reported on *Schedule B-3, Quarterly Summary of Transportation Services*. We inquired with the County Board and determined that one transportation code was not included on the compiled list which rolled up to *Schedule B-3, Quarterly Summary of Transportation Services*. We reported variances in Appendix A (2009) and Appendix B (2010).

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

We compared the cost of bus tokens/cabs from the County Board's Detailed Expense report to the amount reported in *Schedule B-3* of the Cost Reports. We found differences as reported in Appendix A (2009) and Appendix B (2010).

Statistics – Service and Support Administration (SSA)

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

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's Rec Billing Reim Sum - TCM 2009 Cost Report and Rec Billing Reim TCM Cost Report 2010 with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also footed the County Board's reports for accuracy.

We found no differences or computational errors exceeding two percent in 2009. We found differences in 2010 as reported in Appendix B (2010).

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

We haphazardly selected a sample of 40 Other SSA Allowable units for both 2009 and 2010 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the

documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

The units found to be in error did not exceed 10 percent of our sample for 2009. The units found to be in error 10 percent of our Other SSA Allowable services sample; however, the County Board's explanation that service codes for units provided by Help Me Grow Service Coordinators were included as Other SSA Allowable units allowed us to classify the units in error and our review of supporting documentation did not indicate a systemic issue. We reported these differences in Appendix A (2009) and Appendix B (2010).

3. We haphazardly selected a sample of 40 Unallowable SSA service units for both 2009 and 2010 from the Receivable Billing Reimbursable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed 10 percent of our sample for 2009. The units found to be in error exceeded 10 percent of our sample for 2010 so we tested an additional twenty units. The units in the 2010 expanded sample found to be in error also exceeded 10 percent. From the sample population of 4,284 Unallowable SSA units for 2010 we selected our sample of 60 units and found a total error of 52 percent. Of that 52 percent error, 32 percent of the error was for general time and 68 percent of the error was for TCM units. We projected the error of 52 percent and then reclassified 1,498 units as TCM units and removed 715 units as general time.

We reported these differences in Appendix B (2010).

4. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . . a CBDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board provided no documentation indicating they tracked the units per day per SSA during 2009 and 2010 and had no process to ensure the services were medically necessary prior to submitting claims.

This procedure is not tracked or monitored by DODD.

5. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that Help Me Grow units were reported in 2008, several individuals in nursing homes no longer received SSA services and an SSA was on extended leave. We reported no variances in Appendix A (2009) and Appendix B (2010).

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Detail Revenue Transactions reports for the General Fund and Donations Fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences in 2009. We found differences in 2010 as reported in Appendix B (2010).

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

Total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C Income Report* to the North East Ohio Network (NEON) Council of Government (COG) prepared County Board Summary Workbook.

We found no differences.

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

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):

- Motor vehicle fuel tax refunds in the amount of \$3,983 in 2009 and \$2,756 in 2010;
- IDEA Part B revenues in the amount of \$4,832 in 2009 and \$48,819 in 2010;
- Title V revenues in the amount of \$42,911 in 2009;
- School Lunch Program revenues in the amount of \$37,158 in 2009 and \$39,480 in 2010;
- Title XX revenues in the amount of \$103,912 in 2009 and \$76,633 in 2010; and
- Help Me Grow revenues in the amount of \$92,240 in 2009 and \$90,178 in 2010.

We identified childcare revenue in the amount of \$223,951 in 2009 and \$238,632 in 2010. We determined the County Board reconciled off this revenue and a like amount of expenses and posted remaining childcare expenses as non-federal reimbursable. Therefore, the 2009 and 2010 childcare revenues are not considered potential revenue credits.

In addition, we identified Pathways Grant revenue in the amount of \$259,506 in 2009 and \$434,168 in 2010. We offset the corresponding expenses on a1 Worksheet; therefore, the grant revenue is not considered a potential revenue offset.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)(1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and;
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location. [1]

[1] For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H (2)(d),(f).

We found no instances of non-compliance with these documentation requirements for 2009 or 2010.

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

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

We found no instance where the Medicaid reimbursed units were greater than audited TCM units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20) to Line (25) for Community Residential* to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Combined MTD/YTD Expense Period Report balances for the General Fund and Gift Non-Restricted Fund.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

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

Total county board disbursements were not within 1/4 percent of the county auditor yearly disbursement totals reported for these funds. Disbursements in the county auditor's reports exceeded the County Board disbursements by \$399,232 for 2009 and \$829,342 for 2010 and we performed Procedure 3 below.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's posting worksheets and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's posting worksheets and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2009) and Appendix B (2010) and the final 2009 and 2010 *Reconciliation to County Auditor Worksheet* is within ¼ percent of the County Auditor yearly disbursement totals for these funds.

4. DODD asked us to compare the County Board disbursements on the Detailed Expense reports to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expenses entries on Worksheets 2 through 10 to the County Board's Detailed Expense reports.

We found differences as reported in Appendix A (2009) and Appendix B (2010) .

We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the NEON Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements on the Detailed Expense reports were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's Detailed Expense reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment and H-unassigned on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

We scanned the County Board's Detailed Expense report for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Ledger by Location.

We found no unrecorded purchases meeting the capitalization criteria.

7. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's Detailed Expense report that were classified as service contract and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any Worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

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

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

We compared the County Board's final 2008 Depreciation Ledger by Location report to the County Board's 2009 and 2010 Depreciation Ledger by Location report for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

2. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation Ledger by Location report to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Ledger by Location report.

We found no differences exceeding \$100.

3. We scanned the County Board's Depreciation Ledger by Location report for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

We haphazardly selected six of the County Board's fixed assets which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition

date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2009. We found differences in 2010 as reported in Appendix B (2010).

4. We haphazardly selected one disposed asset from 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009 for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix A (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for the General Fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's Combined MTD/YTD Expense Period Report. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the County Board's General Ledger to the amounts reported on Worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on Worksheets 2 through 10 to the County Board's General Ledger.

We found differences as reported in Appendix A (2009). We found no differences in 2010.

3. We selected 40 employees and compared the County Board's Job Description by Activity Code to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009). We found no differences in 2010.

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

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

We compared the salary and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the County Board's MAC Worksheet.

We found no variance exceeding one percent.

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

We found no differences.

We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2009) and Appendix B (2010).

We selected 15 RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the fourth quarter of 2010 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found no differences.

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

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

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

Sincerely,



Dave Yost
Auditor of State

August 27, 2012

cc: Liz Prather, Superintendent, Richland County Board of Developmental Disabilities
Gary McKean, Business Manager, Richland County Board of Developmental Disabilities
Geneva Cummins, Board Chairperson, Richland County Board of Developmental Disabilities

Appendix A
Richland County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	3,879	(1,461)	2,418	To correct square footage
18. County Board Operated ICF/MR (D) General	3,461	1,862	5,323	To correct square footage
22. Program Supervision (B) Adult	4,158	297	4,455	To correct square footage
Schedule B-3				
5. Facility Based Services (B) Cost of Bus, Tokens, Cabs- First Quarter	24,577	(22,362)	2,215	To reclassify costs of buses and cabs
5. Facility Based Services (G) One Way Trips- Fourth Quarter	20,117	6,913	26,221	To record trips for Title XX individuals
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	809	809	To reclassify enclave trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	22,362	22,362	To reclassify costs of buses and cabs
Schedule B-4				
2. Other SSA Allowable Units (A) 1st Quarter	2,447	(2,447)	-	To remove Help Me Grow units
2. Other SSA Allowable Units (B) 2nd Quarter	2,624	(588)	2,036	To remove Help Me Grow units
Worksheet 1				
3. Buildings/Improve (K) Co. Board Operated ICF/MR	7,087 \$	(24,312)	(17,225)	To report gain on disposed asset
	\$	(189) \$	(17,414)	To correct depreciation
4. Fixtures (K) Co. Board Operated ICF/MR	8,196 \$	(862) \$	7,334	To correct depreciation
5. Movable Equipment (V) Admin	129,058 \$	(399) \$	128,659	To correct depreciation
8. COG Expenses (L) Community Residential	4,979 \$	(4,497) \$	482	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	3,077 \$	(2,779) \$	298	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	691,995 \$	(48,581) \$	643,414	To agree to compiled amount
2. Employee Benefits (X) Gen Expense All Prgm.	233,708 \$	(11,613)	222,095	To agree to compiled amount
	\$	(10,042) \$	212,053	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	490,144 \$	(6,220) \$	483,924	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	- \$	6,220	6,220	To reclassify non-federal reimbursable expenses
	\$	18,110 \$	24,330	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	420,016 \$	8,367	428,383	To agree to compiled amount
	\$	(18,110)	410,273	To reclassify non-federal reimbursable expenses
	\$	(896)	409,377	To reclassify TCM match
	\$	(7,165) \$	402,212	To remove petty cash year end balance
5. COG Expenses (L) Community Residential	102,898 \$	(150) \$	102,748	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	63,575 \$	(92) \$	63,483	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	156,540 \$	(23,253) \$	133,287	To correct real estate fees
Worksheet 2A				
2. Employee Benefits (A) Ages 0-2	48,335 \$	(1,561) \$	46,774	To correct benefits
2. Employee Benefits (B) Ages 3-5	38,840 \$	(1,195) \$	37,645	To correct benefits
2. Employee Benefits (E) Facility Based Services	66,755 \$	(2,734) \$	64,021	To correct benefits
2. Employee Benefits (F) Enclave	2,126 \$	(83) \$	2,043	To correct benefits
2. Employee Benefits (G) Community Employment	8,868 \$	(287) \$	8,581	To correct benefits
2. Employee Benefits (K) Co. Operated ICF/MR	96,173 \$	(4,009) \$	92,164	To correct benefits
2. Employee Benefits (L) Community Residential	473 \$	(45) \$	428	To correct benefits
2. Employee Benefits (M) Family Support Services	1,140 \$	(43) \$	1,097	To correct benefits
2. Employee Benefits (N) Service & Support Admin	13,078 \$	(913) \$	12,165	To correct benefits
5. COG Expenses (L) Community Residential	11,077 \$	(393) \$	10,684	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	6,845 \$	(244) \$	6,601	To agree to audited COG amounts
Worksheet 3				
2. Employee Benefits (D) Unasn Children Program	34,009 \$	(1,563) \$	32,446	To correct benefits
2. Employee Benefits (E) Facility Based Services	57,976 \$	(2,406) \$	55,570	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	80,039 \$	(2,756) \$	77,283	To correct benefits
2. Employee Benefits (N) Service & Support Admin	11,593 \$	(427) \$	11,166	To correct benefits
2. Employee Benefits (V) Admin	28,896 \$	(1,194) \$	27,702	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	16,772 \$	(710) \$	16,062	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	102,964 \$	(40,236) \$	62,728	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	50,779 \$	41,902	92,681	To agree to compiled amount
	\$	(50,779) \$	41,902	To reclassify transportation expenses
Worksheet 4				
2. Employee Benefits (A) Ages 0-2	1,141 \$	(61) \$	1,080	To correct benefits
2. Employee Benefits (B) Ages 3-5	8,464 \$	(450) \$	8,014	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	98,646 \$	(2,765) \$	95,881	To correct benefits
14. No. of Individual Meals Served (K) Co. Board Operated ICF/MR	-	72,270	72,270	To report meals served
14. No. of Individual Meals Served (M) Family Support Services	-	\$	-	
Worksheet 5				
1. Salaries (A) Ages 0-2	390,147 \$	(37,240) \$	352,907	To reclassify service coordinator's salaries
1. Salaries (O) Non-Federal Reimbursable	107,937 \$	(14,536) \$	93,401	To agree to compiled amount
2. Employee Benefits (A) Ages (0-2)	115,959 \$	(10,864) \$	105,095	To reclassify service coordinator's benefits
	\$	(5,662) \$	99,433	To correct benefits
2. Employee Benefits (B) Ages (3-5)	224,018 \$	(7,981) \$	216,037	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	646,391 \$	(29,435) \$	616,956	To correct benefits
2. Employee Benefits (L) Community Residential	6,199 \$	(121) \$	6,078	To correct benefits
2. Employee Benefits (M) Family Support Services	17,041 \$	(463) \$	16,578	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	53,088 \$	(6,546) \$	46,542	To agree to compiled amount
	\$	(1,566) \$	44,976	To correct benefits
3. Service Contracts (M) Family Support Services	- \$	19,087 \$	19,087	To reclassify family support expenses
3. Service Contracts (O) Non-Federal Reimbursable	1,776 \$	(140) \$	1,636	To agree to compiled amount
4. Other Expenses (D) Unasn Children Program	14,256 \$	(7,514) \$	6,742	To agree to compiled amount
4. Other Expenses (K) Co. Board Operated ICF/MR	378,513 \$	20,000 \$	398,513	To agree to compiled amount
4. Other Expenses (L) Community Residential	- \$	98,880 \$	98,880	To reclassify capital housing purchase
4. Other Expenses (O) Non-Federal Reimbursable	3,359 \$	(264) \$	3,095	To agree to compiled amount
Worksheet 7-B				
2. Employee Benefits (A) Ages 0-2	5,825 \$	(219) \$	5,606	To correct benefits
2. Employee Benefits (B) Ages 3-5	15,080 \$	(566) \$	14,514	To correct benefits
2. Employee Benefits (E) Facility Based Services	26,086 \$	(1,156) \$	24,930	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	213,937 \$	(9,618) \$	204,319	To correct benefits
13. No. of Individual Served (E) Facility Based Services	-	223	223	To report individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	41	41	To report individuals served
Worksheet 7-C				
2. Employee Benefits (A) Ages 0-2	6,138 \$	(280) \$	5,858	To correct benefits
2. Employee Benefits (B) Ages 3-5	21,196 \$	(967) \$	20,229	To correct benefits
2. Employee Benefits (C) Ages 6-21	24,273 \$	(1,107) \$	23,166	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	1,954 \$	(80) \$	1,874	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	28,267 \$	(1,290) \$	26,977	To correct benefits
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	59	59	To report individuals served
Worksheet 7-D				
3. Service Contracts (M) Family Support Services	2,053 \$	(2,053) \$	-	To reclassify SSA contract expenses
13. No. of Individual Served (E) Facility Based Services	-	46	46	To report individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	33	33	To report individuals served
Worksheet 7-E				
2. Employee Benefits (A) Ages 0-2	6,791 \$	(308) \$	6,483	To correct benefits
2. Employee Benefits (B) Ages 3-5	27,582 \$	(1,250) \$	26,332	To correct benefits
2. Employee Benefits (C) Ages 6-21	31,761 \$	(1,439) \$	30,322	To correct benefits
2. Employee Benefits (E) Facility Based Services	104 \$	(5) \$	99	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	1,254 \$	(57) \$	1,197	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	36,984 \$	(1,676) \$	35,308	To correct benefits
4. Other Expenses (A) Ages 0-2	911	(196)	715	To agree to compiled amount
4. Other Expenses (B) Ages 3-5	3,699	(796)	2,903	To agree to compiled amount
4. Other Expenses (C) Ages 6-21	4,260	(917)	3,343	To agree to compiled amount
4. Other Expenses (E) Facility Based Services	14	(3)	11	To agree to compiled amount
4. Other Expenses (K) Co. Board Operated ICF/MR	168	(36)	132	To agree to compiled amount
4. Other Expenses (O) Non-Federal Reimbursable	4,960	(1,068)	3,892	To agree to compiled amount

Appendix A
Richland County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
13. No. of Individual Served (C) Ages 6-21	-	887	887	To report individuals served
Worksheet 7-F				
2. Employee Benefits (A) Ages 0-2	7,638 \$	(330)	7,308	To correct benefits
2. Employee Benefits (B) Ages 3-5	13,290 \$	(574)	12,716	To correct benefits
2. Employee Benefits (C) Ages 6-21	22,693 \$	(979)	21,714	To correct benefits
2. Employee Benefits (E) Facility Based Services	76 \$	(3)	73	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	6,263 \$	(270)	5,993	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	26,420 \$	(1,140)	25,280	To correct benefits
13. No. of Individual Served (C) Ages 6-21	-	887	887	To report individuals served
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	- \$	8,061 \$	8,061	To reclassify costs of transporting non-DD individuals to non-DD programs
1. Salaries (X) Gen Expense All Prgm.	610,706 \$	(8,061)	602,645	To reclassify costs of transporting non-DD individuals to non-DD programs
2. Employee Benefits (O) Non-Federal Reimbursable	- \$	2,295 \$	2,295	To reclassify costs of transporting non-DD individuals to non-DD programs
2. Employee Benefits (X) Gen Expense All Prgm.	173,851 \$	(8,862)	162,694	To correct benefits
3. Service Contracts (O) Non-Federal Reimbursable	- \$	1,247 \$	1,247	To reclassify costs of transporting non-DD individuals to non-DD programs
3. Service Contracts (X) Gen Expense All Prgm.	94,436 \$	(1,247)	93,189	To reclassify costs of transporting non-DD individuals to non-DD programs
4. Other Expenses (O) Non-Federal Reimbursable	- \$	40,236 \$	40,236	To reclassify transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	141,132 \$	(1,863)	139,269	To reclassify costs of transporting non-DD individuals to non-DD programs
		205 \$	2,068	To reclassify non-federal reimbursable expenses
		50,779 \$	50,779	To reclassify costs of transporting non-DD individuals to non-DD programs
		(205) \$	189,843	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	794,355 \$	37,240 \$	831,595	To reclassify service coordinator's salaries
2. Employee Benefits (N) Service & Support Admin. Costs	312,840 \$	10,864	323,704	To reclassify service coordinator's benefits
3. Service Contracts (N) Service & Support Admin. Costs	39,757 \$	(11,527) \$	28,230	To correct benefits
4. Other Expenses (N) Service & Support Admin. Costs	45,021 \$	(19,087) \$	25,934	To reclassify SSA contract expenses
		(570) \$	22,723	To reclassify family support expenses
			44,451	To reclassify non-federal reimbursable expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	2,004,728 \$	(22,838) \$	1,981,890	To reclassify trainer's salary
1. Salaries (G) Community Employment	143,094 \$	22,838 \$	165,932	To reclassify trainer's salary
2. Employee Benefits (E) Facility Based Services	741,607 \$	(14,980)	726,627	To reclassify trainer's benefits
2. Employee Benefits (F) Enclave	26,752 \$	(1,138) \$	25,614	To correct benefits
2. Employee Benefits (G) Community Employment	53,230 \$	14,960	68,190	To reclassify trainer's benefits
3. Service Contracts (E) Facility Based Services	26,818 \$	(980) \$	25,838	To correct benefits
3. Service Contracts (G) Community Employment	497,830 \$	(200,000)	297,830	To agree to compiled amount
4. Other Expenses (E) Facility Based Services	63,600 \$	(38,324) \$	25,276	To reconcile RSC match payment
4. Other Expenses (O) Non-Federal Reimbursable	- \$	200 \$	200	To reconcile refund of RSC overpayment
			63,400	To reclassify non-federal reimbursable expenses
			200	To reclassify non-federal reimbursable expenses
a1 adult				
10. Community Employment (B) Less Revenue	- \$	259,506 \$	259,506	To offset Pathway grant expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Real Estate Fees	(156,540) \$	23,253 \$	(133,287)	To correct real estate fees
Plus: Capital Housing	98,880 \$	(98,880) \$	-	To reclassify capital housing purchase
Plus: Match paid to ODMRDD for TCM	- \$	896 \$	896	To reclassify TCM match
Less: Childcare Operating Expenses	(223,951) \$	447,902 \$	223,951	To reverse negative number to positive number
Less: Capital Costs	(416,529) \$	24,312 \$	(392,217)	To reconcile off depreciation
		1,450 \$	(390,767)	To reconcile off depreciation
Less: Medical Ins (Dec 09) Recorded and Paid by CB in Dec 09 but recorded by Co in Jan 10	(154,500) \$	154,500 \$	-	To remove incorrect reconciling item
Less: Other	- \$	(22,168) \$	(22,168)	To reconcile off Schedule A COG expense
		200,000		To reconcile RSC match payment
		38,324 \$	216,156	To reconcile refund of RSC overpayment
Total from 12/31 County Auditor's Report	20,892,005 \$	399,232 \$	21,291,237	To correct County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	37,096 \$	280 \$	37,376	To correct MAC ancillary costs

Appendix B
Richland County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	3,879	(1,461)	2,418	To correct square footage
22. Program Supervision (B) Adult	4,158	297	4,455	To correct square footage
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	18,493	5,941		To record trips for Title XX individuals
		(41)	24,393	To reclassify enclave trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	38,649	(29,776)	8,873	To reclassify costs of buses and cabs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	-	41	41	To reclassify enclave trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	-	29,776	29,776	To reclassify costs of buses and cabs
Schedule B-4				
1. TCM Units (D) 4th Quarter	14,086	1,498	15,584	To reclassify TCM units
2. Other SSA Allowable Units (A) 1st Quarter	3,061	(2,564)	497	To remove Help Me Grow units
2. Other SSA Allowable Units (D) 4th Quarter	2,462	(1,176)	1,286	To correct SSA units
5. SSA Unallowable Units (C) 3rd Quarter	1,287	(829)	458	To reclassify TCM units
5. SSA Unallowable Units (D) 4th Quarter	1,384	(715)		To remove units associated with general time
		(669)	-	To reclassify TCM units
5. SSA Unallowable Units (E) COG Activity			-	
Worksheet 1				
2. Land Improvements (U) Transportation	458	(458)		To remove depreciation on assets under threshold
	\$	\$	169	To correct depreciation
3. Buildings/Improve (K) Co. Board Operated ICF/MR	9,076	(1,179)		To remove depreciation on assets under threshold
	\$	\$	847	To correct depreciation
3. Buildings/Improve (N) Service & Support Admin	34,517	(338)	34,179	To remove depreciation on assets under threshold
3. Buildings/Improve (V) Admin	49,046	(151)	48,895	To remove depreciation on assets under threshold
4. Fixtures (D) Unasn Children Programs	21,120	(160)	20,960	To remove depreciation on assets under threshold
4. Fixtures (K) Co. Board Operated ICF/MR	11,569	(2,391)	9,178	To remove depreciation on assets under threshold
5. Movable Equipment (E) Facility Based Services	3,274	(855)	2,419	To remove depreciation on assets under threshold
5. Movable Equipment (K) Co. Board Operated ICF/MR	3,725	(374)	3,351	To remove depreciation on assets under threshold
5. Movable Equipment (V) Admin	94,512	(990)		To remove depreciation on assets under threshold
	\$	\$	655	To correct depreciation
	\$	\$	3,220	To correct depreciation
	\$	\$	1,953	To correct depreciation
8. COG Expenses (L) Community Residential	5,890	(5,339)	551	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	3,600	(3,260)	340	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	-	40	40	To agree to audited COG amounts
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	211,933	10,042		To correct benefits
	\$	\$	(3,849)	To correct benefits
3. Service Contracts (X) Gen Expense All Prgm.	462,116	(21,196)		To reclassify contracted art gallery manager
	\$	\$	(5,863)	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	-	5,863	435,057	To reclassify non-federal reimbursable expenses
	\$	\$	10,161	To reclassify non-federal reimbursable expenses
	\$	\$	211	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	525,490	45,284		To agree to compiled amount
	\$	\$	(10,161)	To reclassify non-federal reimbursable expenses
	\$	\$	(2,830)	To reclassify childcare program expenses
5. COG Expenses (L) Community Residential	210,644	(182,650)	27,994	To agree to audited COG amounts
5. COG Expense (M) Family Support Services	128,739	(111,449)	17,290	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	-	2,054	2,054	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	-	90,625	90,625	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	150,052	(24,321)	125,731	To correct real estate fees
Worksheet 2A				
2. Employee Benefits (A) Early Intervention	52,161	1,561		To correct benefits
	\$	\$	(717)	To correct benefits
2. Employee Benefits (B) Pre-School	41,100	1,195	53,005	To correct benefits
	\$	\$	(556)	To correct benefits
2. Employee Benefits (E) Facility Based Services	58,854	2,734	41,739	To correct benefits
	\$	\$	(972)	To correct benefits
2. Employee Benefits (F) Enclave	2,167	93	60,616	To correct benefits
	\$	\$	(37)	To correct benefits
2. Employee Benefits (G) Community Employment	11,458	287	2,223	To correct benefits
	\$	\$	(265)	To correct benefits
2. Employee Benefits (K) Co. Operated ICF/MR	92,461	4,009	11,480	To correct benefits
	\$	\$	(1,501)	To correct benefits
2. Employee Benefits (L) Community Residential	537	45	94,969	To correct benefits
	\$	\$	(19)	To correct benefits
2. Employee Benefits (M) Family Support Services	1,096	43	563	To correct benefits
	\$	\$	(19)	To correct benefits
2. Employee Benefits (N) Service & Support Admin	13,696	913	1,120	To correct benefits
	\$	\$	(378)	To correct benefits
5. COG Expenses (L) Community Residential	11,845	(11,845)	14,231	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	7,239	(7,239)	-	To agree to audited COG amounts
Worksheet 3				
2. Employee Benefits (D) Unasn Children Program	33,280	1,563		To correct benefits
	\$	\$	(602)	To correct benefits
2. Employee Benefits (E) Facility Based Services	53,352	2,406	34,241	To correct benefits
	\$	\$	(906)	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	74,612	2,756	54,852	To correct benefits
	\$	\$	(1,009)	To correct benefits
2. Employee Benefits (N) Service & Support Admin	10,111	427	76,359	To correct benefits
	\$	\$	(186)	To correct benefits
2. Employee Benefits (V) Admin	36,377	1,194	10,352	To correct benefits
	\$	\$	(535)	To correct benefits
2. Employee Benefits (X) Gen Expense All Prgm.	16,715	710	37,036	To correct benefits
	\$	\$	(299)	To correct benefits
3. Service Contracts (D) Unasn Children Program	66,514	(463)	17,126	To agree to compiled amount
3. Service Contracts (K) Co. Board Operated ICF/MR	175,103	(29)	66,051	To agree to compiled amount
3. Service Contracts (O) Non-Federal Reimbursable	90	(90)	175,074	To agree to compiled amount
3. Service Contracts (X) Gen Expense All Prgm.	100,010	(40,471)	-	To reclassify transportation expenses
	\$	\$	21,867	To agree to compiled amount
4. Other Expenses (X) Gen Expense All Prgm.	33,612	(33,612)	21,867	To reclassify transportation expenses
Worksheet 4				
2. Employee Benefits (A) Early Intervention	1,084	61		To correct benefits
	\$	\$	(24)	To correct benefits
2. Employee Benefits (B) Pre-School	8,151	450	1,121	To correct benefits
	\$	\$	(180)	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	100,480	2,765	8,421	To correct benefits
	\$	\$	(1,146)	To correct benefits
14. No. of Individual Meals Served (K) Co. Board Operated ICF/MR	-	72,270	102,099	To report meals served
			72,270	
Worksheet 5				
1. Salaries (A) Early Intervention	405,604	(38,147)	367,457	To reclassify service coordinator's salaries
2. Employee Benefits (A) Early Intervention	120,934	(10,486)		To reclassify service coordinator's benefits
	\$	\$	5,662	To correct benefits
	\$	\$	(2,265)	To correct benefits
2. Employee Benefits (B) Pre-School	196,306	7,981	113,845	To correct benefits
	\$	\$	(3,063)	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	646,910	29,435	201,224	To correct benefits
	\$	\$	(11,785)	To correct benefits
2. Employee Benefits (L) Community Residential	11,300	121	664,560	To correct benefits

Appendix B
Richland County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
2. Employee Benefits (M) Family Support Services	16,353	\$ (154)	\$ 11,267	To correct benefits
		\$ 463		To correct benefits
		\$ (191)	\$ 16,625	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	42,227	\$ 1,566		To correct benefits
		\$ (558)	\$ 43,235	To correct benefits
3. Service Contracts (M) Family Support Services	-	\$ 19,087	\$ 19,087	To reclassify family support expenses
4. Other Expenses (D) Unasgn Children Program	4,220	\$ 1,869	\$ 6,089	To agree to compiled amount
4. Other Expenses (O) Non-Federal Reimbursable	2,707	\$ 1,290		To reclassify MUI investigation expenses
		\$ 2,830	\$ 6,827	To reclassify childcare program expenses
5. COG Expenses (L) Community Residential	189,121	\$ 361	\$ 189,482	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	139,367	\$ (22,340)	\$ 117,027	To agree to audited COG amounts
Worksheet 7-B				
2. Employee Benefits (A) Ages 0-2	7,837	\$ 219		To correct benefits
		\$ (133)	\$ 7,923	To correct benefits
2. Employee Benefits (B) Ages 3-5	4,904	\$ 566		To correct benefits
		\$ (83)	\$ 5,387	To correct benefits
2. Employee Benefits (E) Facility Based Services	28,299	\$ 1,156		To correct benefits
		\$ (470)	\$ 28,985	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	222,677	\$ 9,618		To correct benefits
		\$ (4,140)	\$ 228,155	To correct benefits
Worksheet 7-C				
2. Employee Benefits (A) Ages 0-2	6,071	\$ 280		To correct benefits
		\$ (120)	\$ 6,231	To correct benefits
2. Employee Benefits (B) Ages 3-5	30,789	\$ 967		To correct benefits
		\$ (611)	\$ 31,145	To correct benefits
2. Employee Benefits (C) Ages 6-21	38,525	\$ 1,107		To correct benefits
		\$ (764)	\$ 38,868	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	1,523	\$ 90		To correct benefits
		\$ (30)	\$ 1,583	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	14,760	\$ 1,290		To correct benefits
		\$ (293)	\$ 15,757	To correct benefits
Worksheet 7-D				
3. Service Contracts (M) Family Support Services	4,088	\$ (4,088)	\$ -	To reclassify SSA contract expenses
13. No. of Individual Served (E) Facility Based Services	-	\$ 40	\$ 40	To report individuals served
13. No. of Individual Served (K) Co. Board Operated ICF/MR	-	\$ 34	\$ 34	To report individuals served
Worksheet 7-E				
2. Employee Benefits (A) Ages 0-2	4,881	\$ 308		To correct benefits
		\$ (87)	\$ 5,102	To correct benefits
2. Employee Benefits (B) Ages 3-5	30,391	\$ 1,259		To correct benefits
		\$ (542)	\$ 31,099	To correct benefits
2. Employee Benefits (C) Ages 6-21	47,563	\$ 1,439		To correct benefits
		\$ (848)	\$ 48,154	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	4,211	\$ 57		To correct benefits
		\$ (75)	\$ 4,193	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	18,222	\$ 1,676		To correct benefits
		\$ (325)	\$ 19,573	To correct benefits
Worksheet 7-F				
2. Employee Benefits (A) Ages 0-2	16,344	\$ 330		To correct benefits
		\$ (298)	\$ 16,376	To correct benefits
2. Employee Benefits (B) Ages 3-5	15,613	\$ 574		To correct benefits
		\$ (285)	\$ 15,902	To correct benefits
2. Employee Benefits (C) Ages 6-21	28,012	\$ 979		To correct benefits
		\$ (511)	\$ 28,480	To correct benefits
2. Employee Benefits (K) Co. Board Operated ICF/MR	7,080	\$ 270		To correct benefits
		\$ (129)	\$ 7,221	To correct benefits
2. Employee Benefits (O) Non-Federal Reimbursable	10,732	\$ 1,140		To correct benefits
		\$ (196)	\$ 11,676	To correct benefits
Worksheet 8				
1. Salaries (O) Non-Federal Reimbursable	-	\$ 10,832	\$ 10,832	To reclassify costs of transporting non-DD individuals to non-D
1. Salaries (X) Gen Expense All Prgm.	640,940	\$ (10,832)	\$ 630,108	To reclassify costs of transporting non-DD individuals to non-D
2. Employee Benefits (O) Non-Federal Reimbursable	-	\$ 2,790	\$ 2,790	To reclassify costs of transporting non-DD individuals to non-D
2. Employee Benefits (X) Gen Expense All Prgm.	165,099	\$ 8,862		To correct benefits
		\$ (2,790)	\$ 167,592	To reclassify costs of transporting non-DD individuals to non-D
		\$ (3,579)	\$ 167,592	To correct benefits
3. Service Contracts (O) Non-Federal Reimbursable	-	\$ 1,971	\$ 1,971	To reclassify costs of transporting non-DD individuals to non-D
3. Service Contracts (X) Gen Expense All Prgm.	116,617	\$ (1,971)		To reclassify costs of transporting non-DD individuals to non-D
		\$ 40,471	\$ 155,117	To reclassify transportation expenses
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 2,261	\$ 2,261	To reclassify costs of transporting non-DD individuals to non-D
4. Other Expenses (X) Gen Expense All Prgm.	157,445	\$ (2,261)		To reclassify costs of transporting non-DD individuals to non-D
		\$ 33,612	\$ 188,796	To reclassify transportation expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	846,248	\$ 38,147	\$ 884,395	To reclassify service coordinator's salaries
2. Employee Benefits (N) Service & Support Admin. Costs	299,830	\$ 10,486		To reclassify service coordinator's benefits
		\$ 11,527	\$ 317,118	To correct benefits
		\$ (4,725)	\$ 317,118	To correct benefits
3. Service Contracts (N) Service & Support Admin. Costs	46,013	\$ 4,906		To reclassify SSA contract expenses
		\$ (19,087)	\$ 31,014	To reclassify family support expenses
4. Other Expenses (N) Service & Support Admin. Costs	45,644	\$ (211)		To reclassify non-federal reimbursable expenses
		\$ (1,290)	\$ 44,143	To reclassify MUI investigation expenses
5. COG Expenses (N) Service & Support Admin. Costs	-	\$ 13,906	\$ 13,906	To agree to audited COG amounts
Worksheet 10				
2. Employee Benefits (E) Facility Based Services	694,668	\$ 29,091		To correct benefits
		\$ 8	\$ 712,974	To correct benefits
		\$ (10,793)	\$ 712,974	To correct benefits
2. Employee Benefits (F) Enclave	22,039	\$ 1,138		To correct benefits
		\$ (385)	\$ 22,792	To correct benefits
2. Employee Benefits (G) Community Employment	121,353	\$ 2,076		To correct benefits
		\$ (1,757)	\$ 121,672	To correct benefits
3. Service Contracts (E) Facility Based Services	36,508	\$ 21,196	\$ 57,704	To reclassify contracted art gallery manager
3. Service Contracts (G) Community Employment	669,568	\$ (221,000)		To reconcile RSC match payment
		\$ (14,400)	\$ 434,168	To reconcile refund of RSC overpayment
4. Other Expenses (E) Facility Based Services	100,947	\$ (400)	\$ 100,547	To reclassify non-federal reimbursable expenses
4. Other Expenses (G) Community Employment	17,980	\$ (200)	\$ 17,780	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	-	\$ 400		To reclassify non-federal reimbursable expenses
		\$ 200	\$ 600	To reclassify non-federal reimbursable expenses
a1 adult				
10. Community Employment (B) Less Revenue	-	\$ 334,655		To offset Pathway grant expenses
		\$ 99,513	\$ 434,168	To offset Project Search grant expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	(150,052)	\$ 24,321	\$ (125,731)	To correct real estate fees
Plus: Petty Cash Balance	2,840	\$ (2,840)	\$ -	To remove incorrect reconciling item
Less: Capital Costs	(401,331)	\$ 6,895		To reconcile off depreciation
		\$ (655)		To reconcile off depreciation
		\$ (3,220)		To reconcile off depreciation
		\$ (169)		To reconcile off depreciation
		\$ (847)		To reconcile off depreciation

Appendix B
Richland County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Less: Childcare Operating Expenses	(238,632)	\$ (1,953)	\$ (401,280)	To reconcile off depreciation
Less: Medical Insurance and Buyout Posted by County in Jan 2011	(220,094)	\$ 477,264	\$ 238,632	To reverse negative number to positive number
Less: Other	-	\$ 220,094	\$ -	To remove incorrect reconciling item
		\$ 221,000		To reconcile RSC match payment
		\$ 14,400		To reconcile refund of RSC overpayment
		\$ (30,862)	\$ 204,538	To reconcile off Schedule A COG expense
Total from 12/31 County Auditor's Report	21,824,467	\$ 829,342	\$ 22,653,809	To correct County Auditor total
Revenue:				
Total from 12/31 County Auditor's Report	23,233,747	\$ 12,985	\$ 23,246,732	To correct County Auditor total
Medicaid Administration Worksheet				
Lines 6 -10 Ancillary Costs	38,270	\$ 105	\$ 38,375	To correct MAC ancillary costs



Dave Yost • Auditor of State

RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

RICHLAND COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 04, 2012**