



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, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Erie County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2013 and 2014 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2013 and 2014 (Cost Report Guides), and to assist DODD in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*) and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Statistics – Square Footage**

1. We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found no differences.

We also compared the 2013 and 2014 square footage to the final 2012 totals and found variances above 10 percent. The County Board stated that the final 2012 square footage reflects the correct square footage usage by program in 2013 and 2014.

We reported differences in Appendix A (2013) and Appendix B (2014) to carry forward the final 2012 square footage.

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

We did not perform this procedure (see procedure 1 above).

3. DODD asked that we compare 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* and identify variances greater than 10 percent for any cell in *Schedule B-1*.

We did not perform this procedure (see procedure 1 above).

**Statistics – Square Footage (Continued)**

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 found no differences.

**Statistics – Attendance**

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

We found no unassigned or general expense-all program costs. However, adjustments made for Statistics - Square Footage resulted in costs being allocated to Column (X) General Expense-All Programs for 2013 and 2014 on *Worksheet 7-C, Speech/Audiology; Worksheet 7-E, Occupational Therapy; and Worksheet 7-F, Physical Therapy* that were not being assigned to Column (A) Early Intervention.

We reported adjustments to allocate these costs in Appendix A (2013) and Appendix B (2014).

2. DODD asked that we compare the County Board's attendance reports for the number of individuals served, days of attendance and 15 minute units with similar information reported on *Schedule B-1, Section B, Attendance Statistics* and determine if the statistics were reported in accordance with the Cost Report Guides. DODD also asked us to foot the County Board's reports for accuracy.

We did not perform this procedure as the County Board reported no adult statistics on *Schedule B-1, Section B, Attendance Statistics* and no costs on *Worksheet 10, Adult Programs*.

3. DODD asked that we trace the number of total attendance days for five individuals for two months in 2013 and 2014 between the County Board's monthly attendance documentation and attendance reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD then asked that we compare the acuity level on the County Board's attendance reports to the Acuity Assessment Instrument or other documentation for each individual.

We did not perform this procedure (see procedure 2 above).

4. DODD asked that we select 30 Supported Employment-Community Employment units from the Community Employment reports and determine if the units were calculated in accordance with the Cost Report Guides and meet 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 (see procedure 2 above).

### Statistics – Transportation

1. We compared the number of one-way trips from the Units Delivered, Transportation By Service, Month, and Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of either total children or adult program trips reported on *Schedule B-3*. 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 five adults in August 2013, January, March and April 2014 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances greater than 10 percent in 2013 and 2014; however, we noted the County Board billed using incorrect transportation codes. See the Paid Claims Testing section.

3. We compared the cost of bus tokens/cabs from the County Board's Transaction History Detail Reports to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*. We also made any corresponding changes on *Worksheet 8, Transportation Services*.

We noted no differences greater than two percent in 2013. We found no differences in 2014. We noted differences impacting transportation related costs on *Worksheet 8* as reported in Appendix A (2013) and Appendix B (2014).

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

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

We found no variances exceeding two percent in 2013. We reported differences in Appendix B (2014).

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2013 and 2014 from the Case Note Listing for TCM Billing - Subtotaled by Consumer 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 any variances greater than 10 percent of total units tested in each year.

We found no variances.

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2013 and 2014 from the Case Note Listing for TCM Billing - Subtotaled by Consumer 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 any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

### Statistics – Service and Support Administration (Continued)

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2013 and 2014 from the Case Note Listing for TCM Billing - Subtotaled by Consumer 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 any variances greater than 10 percent of total units tested in each year. If the variance identified was greater than 25 percent, we would select an additional sample of 30 units for that year and performed the same test. If the combined error rate of both samples for the same year was greater than 25 percent, we projected these differences across the population.

The variances exceeded 10 percent, but were less than 25 percent in 2013. We reported these variances in Appendix A (2013).

The variances were greater than 25 percent in 2014 and we selected an additional sample of 30 units. The combined error rate exceeded 25 percent and we projected and then reclassified 658 units as Other SSA Allowable units and removed 351 units as general time. We reported these differences in Appendix B (2014).

4. We determined 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. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD asked us to perform additional procedures.

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

1. We compared the receipt totals from the county auditor's 2013 and 2014 Revenues for LGS reports for the Operating (20110), Help Me Grow (20121), Capital Contingency Reserve (20131), Residential/Waiver Services (20140), and Donations (20150) 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.

2. We compared revenue entries on *Schedule C, Income Report* to the final Clearwater (COG) County Board Summary Workbooks for 2013 and 2014.

We found no differences.

3. We reviewed the County Board's Transaction Listing History 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.

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):

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$32,021 in 2013 and or \$16,752 in 2014;
- IDEA Early Childhood Special Education revenues in the amount of \$695 in 2013 and \$5,883 in 2014;
- Title XX revenues in the amount of \$51,712 in 2013;
- Help Me Grow revenues in the amount of \$677,488 in 2013 and \$308,518 in 2014;
- Transportation revenues in the amount of \$71,471 in 2013 and \$16,477 in 2013; and
- Rental/Housing revenues in the amount of \$79,217 in 2013 and \$48,312 in 2014.

### Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2013 and 2014 from the Medicaid Billing System (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: Taxi/Livery or Commercial Bus - per trip unit (ATT/FTT/STT); Non-Medical Transportation - per trip unit (ATB); and Targeted Case Management - 15 minute unit (TCM) as described below and made corresponding unit adjustments on *Schedule B-3* and *Schedule B-4* as reported in Appendix A (2013) and Appendix B (2014).

2. For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, we obtained documentation and identified overpayments related to reimbursements exceeding the usual and customary rate. Additionally, if the vehicle did not meet the requirements of commercial transportation, we determined if the provision of services met select provider and staff qualification requirements applicable under Ohio Admin. Code § 5123:2-9-18.

From the paid claims sample selected, we found contracted transportation services that were billed as commercial transportation (ATT and FTT) or per-trip transportation (ATB and FTB). We determined that the vehicles met the definition of a commercial vehicle and the County Board stated that transportation services billed using the ATB and FTB procedure codes were in error. We expanded the sample to include the services reviewed in the Statistics – Transportation section, procedure 2. As a result of our testing, we identified four services in 2013 and 28 in 2014 that were incorrectly billed as per-trip transportation instead of commercial transportation and at a rate higher than the usual and customary rate. See recoverable finding and recommendation noted below.

Additionally, for any other selected services codes that have contracted services, DODD asked us to 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 asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the contract rate.

We found no other contract services in our sample.

**Paid Claims Testing (Continued)**

**Recoverable Finding - 2013                      Finding \$181.77**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
ATB	2	Incorrect number of units	\$24.02
ATB	2	Incorrect service code billed	\$8.18
ATT	4	Incorrect number of units	\$26.49
FTB	2	Incorrect service code billed	\$8.18
FTT	1	Incorrect number of units	\$6.64
TCM	11	No supporting documentation	\$108.26
		<b>Total</b>	<b>\$181.77</b>

**Recoverable Finding - 2014                      Finding \$206.01**

<b>Service Code</b>	<b>Units</b>	<b>Review Results</b>	<b>Finding</b>
STT	2	Incorrect number of units	\$15.43
FTB	30	Incorrect service code billed	\$122.70
TCM	7	Incorrect number of units	\$67.88
		<b>Total</b>	<b>\$206.01</b>

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

**Recommendation:**

The County Board should review all contracted transportation billed to Medicaid to identify any additional services that were billed with the incorrect procedure code and corresponding higher rate. For any overpayment identified, the County Board should contact DODD to remit the overpayment.

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

We found no instance where the Medicaid reimbursed units were greater than final TCM. The County Board was not reimbursed for Supported Employment - Community Employment services during 2013 or 2014.

3. We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services* to the amount reimbursed for these services in 2013 and 2014 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 Expenses for LGS reports for the Operating (20110), Federal Stimulus Money (20120), Help Me Grow (20121), Capital Contingency Reserve (20131), Residential/Waiver Services (20140), and Donations (20150) funds

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 Transaction History Listing Report 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 reported variances in Appendix A (2013). We found no variances in 2014.

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

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

Subsequent to issuing our December 7, 2016 report, we re-performed the comparison above and identified an additional adjustment on *Worksheet 3, Community Residential* in the amount of \$83 as reported in Appendix A (2013).

4. We scanned the County Board's 2013 and 2014 Transaction History Listing Report and judgmentally selected 20 disbursements from the service contracts and other expenses reported on worksheets 2 through 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225, and identified any variances greater than two percent of total service contracts and other expenses on any worksheet or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$250.

We reported misclassified and non-federal reimbursable costs in Appendix A (2013) and misclassified costs in Appendix B (2014).

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

We found no program costs that lacked corresponding statistics.

We also reviewed the contract between the County Board and Sandusky Transit System and noted the County Board was charged a rate of \$12.32 for each trip provided. Through our review of the contract and discussion with the County Board, we determined that the additional amount paid was for the guarantee of pick up and drop off times, ensuring compliance with rules and safe driving conditions, scheduling and adjusting routes, advising the County Board and providing data on transportation matters, and attending County Board staff meetings.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur.

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

### Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1).

The County Board should review DODD guidance on this issue in document titled "Guidance Issued By DODD Regarding Non-Medical Transportation Provided by an Operator of Commercial Vehicles" which was distributed in May 2015 and ensure that its practices are consistent with this guidance. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's Transaction History Listing 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 fixed asset ledger.

We reported differences for purchases that were not properly capitalized in Appendix A (2013) and Appendix B (2014).

6. DODD asked us to determine if the County Board reconciled its income and expenditures on a monthly basis by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

We did not perform this procedure as the County Board uses the county's financial system for reporting.

### Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Depreciation Schedules to the amounts reported on *Worksheet 1, Capital Costs* and identified any cell variances greater than \$250.

We found no differences in 2013. We found no differences greater than \$250 in 2014.

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 any 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 haphazardly selected the lesser of 10 or 10 percent of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in either 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 one asset tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide and identified any variances.

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

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

4. We haphazardly selected the lesser of 10 percent or 10 disposed assets from 2013 and 2014 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 for the one 2013 disposed items tested, based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We reported differences in Appendix A (2013). We found no disposals on the Depreciation schedule in 2014.

### **Payroll Testing**

1. We compared total salaries and benefits from worksheets 2 through 10 and the yearly totals to the payroll disbursements on the county auditor's Expenses for LGS reports for the Operating (20110), Help Me Grow (20121), Donations (20150), and Federal Stimulus Money (20120) funds to identify variances greater than two percent of the county auditor's report totals for these funds.

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Transaction History Listing Reports to the amounts reported on worksheets 2 through 10 to identify variances resulting in differences to another program or worksheet exceeding \$250

We found no variances exceeding \$250.

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 16 selected, we compared the County Board's organizational chart, Earnings and Deductions Registers and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2013) and Appendix B (2014) and found that the misclassification errors exceeded 10 percent.

4. We scanned the County Board's Active Employee's Roster for 2013 and 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 reported differences in Appendix A (2013) and Appendix B (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 Earnings and Deduction Register and Master Employee Benefits Plan Roster reports and determined if the MAC salary and benefits were greater.

We found County Board salary and benefits reported exceeded MAC salaries and benefits.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

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 both 2013 and 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.

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



**Dave Yost**  
Auditor of State

December 7, 2016 except for the additional adjustment in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of September 25, 2017

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
19. Room and Board/Cost to Live (L) Community Residential	\$ 16,796	\$ (1,347)	\$ 15,449	To match final COG workbook
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	-	400	400	To match 2012 square footage
7. Occupational Therapy (C) Child	-	399	399	To match 2012 square footage
8. Physical Therapy (C) Child	-	399	399	To match 2012 square footage
21. Service And Support Admin (D) General	-	2,139	2,139	To match 2012 square footage
23. Administration (D) General	1,635	(56)	1,579	To match 2012 square footage
25. Non-Reimbursable (C) Child	6,013	778	6,791	To match 2012 square footage
<b>Schedule B-3</b>				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	104	2,797		To report correct number of one-way trips
		(6)		To adjust for unsupported trips billed to Medicaid
		7	2,902	To adjust for trips to agree to support
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	11,980	(11)	11,969	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	3,082	4	3,086	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	562	(4)	558	To correctly report SSA units
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 15,214	\$ 325	\$ 15,539	To record depreciation for dumpster pad
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 48,695	\$ 480		To record depreciation for lightening protection
		\$ 288	\$ 49,463	To record depreciation for window replacement
4. Fixtures (X) Gen Expense All Prgm.	\$ 17,908	\$ 9,907		To record depreciation for 2 sump pumps, HVAC unit, G and B electric ect
		\$ 1,864	\$ 29,679	To record depreciation for bathroom renovations
5. Movable Equipment (U) Transportation	\$ 94,077	\$ 14,855		To record depreciation for vans
		\$ (5,131)		To record gain on sale for van
		\$ 5,615	\$ 109,416	To record depreciation for bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 36	\$ 8,889		To record depreciation for software/server, copier
		\$ 12,950	\$ 21,875	To record depreciation for server upgrades and chiller replacement
8. COG Expenses (L) Community Residential	\$ 146	\$ 99	\$ 245	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 229	\$ 89	\$ 318	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ 60	\$ (28)	\$ 32	To match final COG workbook
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 273,406	\$ (34,061)		To reclassify community support specialist salary
		\$ (46,459)	\$ 192,886	To reclassify community support specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 221,194	\$ (5,251)		To reclassify community support specialist benefits
		\$ (7,178)	\$ 208,765	To reclassify community support specialist benefits
3. Service Contracts (X) Gen Expense All Prgm.	\$ 165,521	\$ (18,325)		To reclassify Yocum Communications
		\$ (39,083)	\$ 108,113	To reconcile fees paid to COG
4. Other Expenses (X) Gen Expense All Prgm.	\$ 389,403	\$ (512)		To reclassify Corso's Flowers & Garden to NFR
		\$ (34,098)		To reconcile purchases greater \$5,000 - Computer hardware
		\$ (34,098)		To adjust for duplicate entry (\$34,098 was documented twice)
		\$ (101,113)	\$ 219,582	To reconcile to fees paid to COG
5. COG Expenses (L) Community Residential	\$ 4,645	\$ 8,583	\$ 13,228	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 7,270	\$ 9,900	\$ 17,170	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 1,909	\$ 867	\$ 2,776	To match final COG workbook
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 197,843	\$ 18,325		To reclassify Yocum Communications
		\$ 512	\$ 216,680	To reclassify Corso's Flowers & Garden to NFR
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ -	\$ 5,717	\$ 5,717	To reclassify payroll for Dir of SSA/Medicaid

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

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 3</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 259,807	\$ 4,000		To expense G&B Electrick - Lighting
		\$ 49,775	\$ 313,582	To match 2013 expenditure ledger
5. COG Expenses (L) Community Residential	\$ 176	\$ 83	\$ 259	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 276	\$ 61	\$ 337	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 72	\$ (38)	\$ 34	To match final COG workbook
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 394,518	\$ (51,608)	\$ 342,910	To reclassify communications specialist salary
1. Salaries (M) Family Support Services	\$ -	\$ 34,061		To reclassify community support specialist salary
		\$ 46,459		To reclassify community support specialist salary
		\$ 42,179		To reclassify individual family support specialist
		\$ 37,002	\$ 159,701	To reclassify individual family support specialist
2. Employee Benefits (A) Early Intervention	\$ 169,052	\$ (7,689)	\$ 161,363	To reclassify [job description] benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 5,251		To reclassify community support specialist benefits
		\$ 7,178		To reclassify community support specialist benefits
		\$ 6,510		To reclassify individual family support specialist benefits
		\$ 5,717	\$ 24,656	To reclassify individual family support specialist benefits
3. Service Contracts (L) Community Residential	\$ -	\$ 905,308	\$ 905,308	To reclassify Community Residential transportation costs
5. COG Expenses (O) Non-Federal Reimbursable	\$ 5,857	\$ (3,231)	\$ 2,626	To match final COG workbook
<b>Worksheet 7B</b>				
5. COG Expenses (L) Community Residential	\$ 3,429	\$ 5,831	\$ 9,260	To match final COG workbook
<b>Worksheet 7-C</b>				
1. Salaries (A) Early Intervention	\$ -	\$ 51,608	\$ 51,608	To reclassify communications specialist salary
2. Employee Benefits (A) Early Intervention	\$ -	\$ 7,689	\$ 7,689	To reclassify communications specialist benefits
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen
<b>Worksheet 7D</b>				
4. Other Expenses (E) Facility Based Services	\$ 21,161	\$ (13,108)	\$ 8,053	To reclassify fees paid to COG
<b>Worksheet 7-E</b>				
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen Expenses
<b>Worksheet 7-F</b>				
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen Expenses
<b>Worksheet 8</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 54,088	\$ 151,965	\$ 206,053	To adjust for STS transportation costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 628,709	\$ (42,179)		To reclassify individual family support specialist
		\$ (37,002)		To reclassify individual family support specialist
		\$ (5,717)	\$ 543,811	To reclassify payroll for Dir of SSA/Medicaid
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 331,026	\$ (6,510)		To reclassify individual family support specialist benefits
		\$ (5,717)	\$ 318,799	To reclassify individual family support specialist benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 37,624	\$ (7,956)	\$ 29,668	To reclassify fees paid to COG
5. COG Expenses (N) Service & Support Admin. Costs	\$ 22,903	\$ 3,161	\$ 26,064	To match final COG workbook

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Purchases Greater Than \$5,000	\$ 179,136	\$ (51,907)		To adjust for duplicate entry
		\$ 10,440		To reconcile purchase of capital asset - Front building - electric
		\$ 8,730		To reconcile purchase of capital asset - Back building - electric
		\$ 34,098	\$ 180,497	To reconcile purchase of capital asset - Computer hardware
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 352,820	\$ 13,108		To reconcile fees paid to COG
		\$ 7,956		To reconcile fees paid to COG
		\$ 39,083		To reconcile fees paid to COG
		\$ 101,113	\$ 514,080	To reconcile fees paid to COG
Plus: Fees paid to STS	\$ 1,057,273	\$ (151,965)		To adjust for STS transportation costs
		\$ (905,308)	\$ -	To reclassify Community Residential costs

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**Appendix B**  
**Erie County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Schedule B-1, Section A</b>				
5. Speech/Audiology (C) Child	-	400	400	To match 2012 square footage
7. Occupational Therapy (C) Child	-	399	399	To match 2012 square footage
8. Physical Therapy (C) Child	-	399	399	To match 2012 square footage
21. Service And Support Admin (D) General	-	2,139	2,139	To match 2012 square footage
23. Administration (D) General	1,635	(56)	1,579	To match 2012 square footage
25. Non-Reimbursable (C) Child	6,013	778	6,791	To match 2012 square footage
<b>Schedule B-3</b>				
5. Facility Based Services (A) One Way Trips- First Quarter	1,147	(1,033)		To report correct number of one-way trips
		703	817	To report Board provided trips
5. Facility Based Services (C) One Way Trips- Second Quarter	1,124	(1,122)		To report correct number of one-way trips
		(2)		- To adjust for unsupported trips billed to Medicaid
5. Facility Based Services (E) One Way Trips- Third Quarter	1,560	(1,560)		- To report correct number of one-way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	1,256	(1,256)		- To report correct number of one-way trips
<b>Schedule B-4</b>				
1. TCM Units (D) 4th Quarter	11,490	(7)	11,483	To correctly report SSA units
2. Other SSA Allowable Units (D) 4th Quarter	4,017	(715)		To correctly report SSA units
		658	3,960	To adjust for error projection of SSA Unallowable
5. SSA Unallowable Units (C) 3rd Quarter	597	(187)		To adjust for error projection of SSA Unallowable
		(351)	59	To adjust for error projection of SSA Unallowable
5. SSA Unallowable Units (D) 4th Quarter	471	(471)		- To adjust for error projection of SSA Unallowable
<b>Worksheet 1</b>				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 9,783	\$ 326		To record depreciation for dumpster pad
		\$ 6,741	\$ 16,850	To record depreciation for parking lot re-paving
3. Buildings/Improve (X) Gen Expense All Prgm.	37,518	\$ 1,931		To record depreciation for capital acquisition
		\$ 480		To record depreciation for lightening protection
		\$ 626		To record depreciation for Building improvements -
		\$ 524		To record depreciation for Building improvements -
		\$ 288	\$ 41,367	To record depreciation for window replacement
4. Fixtures (E) Facility Based Services	\$ -	\$ 5,868	\$ 5,868	To record depreciation for roof repairs, painting, drinking fountain ect
4. Fixtures (X) Gen Expense All Prgm.	\$ 17,908	\$ 9,907		To record depreciation for 2 sump pumps, HVAC unit, G and B electric ect
		\$ 1,864	\$ 29,679	To record depreciation for bathroom renovations
5. Movable Equipment (U) Transportation	\$ 30,816	\$ 14,855		To record depreciation for vans
		\$ 5,615		To record depreciation for bus
		\$ 15,914	\$ 67,200	To record depreciation for van and bus
5. Movable Equipment (X) Gen Expense All Prgm.	\$ -	\$ 8,889		To record depreciation for software/server, copier
		\$ 3,239		To record depreciation for computer hardware
		\$ 2,899		To record depreciation for computer hardware
		\$ 12,950	\$ 27,977	To record depreciation for server upgrades and chiller replacement
<b>Worksheet 2</b>				
1. Salaries (X) Gen Expense All Prgm.	\$ 198,922	\$ (33,351)		To reclassify community support specialist salary
		\$ (46,827)	\$ 118,744	To reclassify community support specialist salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 243,633	\$ (5,329)		To reclassify community support specialist benefits
		\$ (7,185)	\$ 231,119	To reclassify community support specialist benefits
<b>Worksheet 2A</b>				
1. Salaries (N) Service & Support Admin	\$ -	\$ 11,088	\$ 11,088	To reclassify payroll for Dir of SSA/Medicaid Services

**Appendix B (Page 2)**  
**Erie County Board of Developmental Disabilities**  
**2014 Income and Expenditure Report Adjustments**

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Worksheet 5</b>				
1. Salaries (A) Early Intervention	\$ 422,126	\$ (52,854)	\$ 369,272	To reclassify communications specialist salary
1. Salaries (M) Family Support Services	\$ -	\$ 33,351		To reclassify community support specialist salary
		\$ 19,420		To reclassify individual family support specialist salary
		\$ 46,827		To reclassify community support specialist salary
		\$ 18,064		To reclassify individual family support specialist salary
		\$ 38,834		To reclassify individual family support specialist salary
		\$ 15,214	\$ 171,710	To reclassify manager of IFS salary
2. Employee Benefits (A) Early Intervention	\$ 178,932	\$ (7,690)	\$ 171,242	To reclassify communications specialist benefits
2. Employee Benefits (M) Family Support Services	\$ -	\$ 5,329		To reclassify community support specialist benefits
		\$ 2,878		To reclassify individual family support specialist
		\$ 7,185		To reclassify community support specialist benefits
		\$ 2,725		To reclassify individual family support specialist
		\$ 5,964		To reclassify individual family support specialist
		\$ 2,207	26,288	To reclassify manager of IFS benefits
3. Service Contracts (L) Community	\$ -	\$ 1,129,882	\$ 1,129,882	To reclassify Community Residential costs
4. Other Expenses (M) Family Support	\$ 121,726	\$ (7,238)	\$ 114,488	To reclassify COG fees
<b>Worksheet 7B</b>				
5. COG Expenses (L) Community Residential	\$ 2,858	\$ (2,858)	\$ -	To match final COG workbook
<b>Worksheet 7-C</b>				
1. Salaries (A) Early Intervention	\$ -	\$ 52,854	\$ 52,854	To reclassify communications specialist salary
2. Employee Benefits (A) Early Intervention	\$ -	\$ 7,690	\$ 7,690	To reclassify communications specialist benefits
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen Expenses
<b>Worksheet 7-E</b>				
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen Expenses
<b>Worksheet 7-F</b>				
13. No. of Individual Served (A) Early Intervention	-	1	1	To record statistics in order to allocate Gen Expenses
<b>Worksheet 8</b>				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 125,870	\$ 125,870	To reclassify transportation costs
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 684,301	\$ (19,420)		To reclassify individual family support specialist salary
		\$ (18,064)		To reclassify individual family support specialist salary
		\$ (38,834)		To reclassify individual family support specialist salary
		\$ (15,214)		To reclassify manager of IFS salary
		\$ (11,088)	\$ 581,681	To reclassify payroll for Dir of SSA/Medicaid Services
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 384,343	\$ (2,878)		To reclassify individual family support specialist benefits
		\$ (2,725)		To reclassify individual family support specialist
		\$ (5,964)		To reclassify individual family support specialist
		\$ (2,207)	\$ 370,569	To reclassify manager of IFS benefits
4. Other Expenses (N) Service & Support Admin. Costs	\$ 430,999	\$ (75,696)	\$ 355,303	To reclassify payments made to the COG
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 129,494	\$ 75,696		To reclassify payments made to the COG
		\$ 7,238	\$ 212,428	To reconcile fees paid to COG
Plus: County Auditor Allocation Charges: IB; STS	\$ 1,255,752	\$ (125,870)		To reclassify transportation costs
		\$ (1,129,882)	\$ -	To reclassify Community Residential costs



# Dave Yost • Auditor of State

**ERIE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**ERIE 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 12, 2017**