



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S 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 on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Mahoning County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 and certain compliance requirements related to the Cost Report and Medicaid services, included in the information provided to us by the management of the County Board. The County Board is responsible for the data in the Cost Report for the year ended December 31, 2022 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2022, and certain compliance requirements related to the Cost Report and Medicaid services. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. 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.

The procedures and the associated findings are as follows:

Allocation Statistics - Square Footage

1. We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

Allocation Statistics - Attendance

1. We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's 2022 Schedule B-4 Annual Summary and Detail by Date reports for accuracy. There were no computational errors.

Statistics – Service and Support Administration (Continued)

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the SSA reports with the Cost Report. We found no variances greater than two percent of total units on each row.

2. We selected 20 Other SSA Allowable recipient dates of service from the Schedule B4 Detail by Date reports and compared the documented activity to Ohio Admin. Code 5160-48-01(D) and to the elements required by Ohio Admin. Code 5160-48-01(F). There were no variances greater than 10 percent of total units tested.

Paid Claims

1. We confirmed the County Board provided neither adult services or non-medical transportation (NMT) during the year.
2. We selected 50 Targeted Case Management (TCM) recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code 5160-48-01(F). We found instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Results	Finding
TCM	48	Units billed in excess of actual duration of service delivery	\$658.01
		Total	\$658.01

3. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver transportation services.
4. We compared the number of reimbursed TCM units from the Summary by Service Code report to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Reclassifications and Expenditures by Organization reports to the Expenditure Crosswalk and from the Crosswalk to the amounts reported on the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475.

There were variances greater than two percent, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Expenditures by Organization report for other like errors in the same cost center. We found additional similar errors. We totaled all identified errors as reported in the Appendix.

3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Reclassifications and Expenditures by Organization reports to the Expenditure Crosswalk and from the Crosswalk to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, SSA and adult programs. There were no variances.
2. We selected 25 employees from the 2022 Employee Roster from cost categories that contribute to Medicaid rates. For the employees selected, we compared the table of organization, Employee Roster, Reclassifications, Schedule B-4 Detail by Date reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance with the Cost Report Guide. There were variances as reported in the Appendix.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
4. We confirmed through inquiry with the County Board that it had no shared personnel costs with other County Boards.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the first quarter from the Employee Benefit invoices and Employee Payroll Record and Detail Check History by Employee reports to the MAC Payroll and Fringes worksheets and from the worksheets to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. For the 14 observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections. We found no variances.

Unit Rate

1. For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR notes and any Department Desk Review notations and inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

The County Board indicated it was not aware of any errors that might impact the identified unit rates.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Report and compliance with certain laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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We are required to be independent of the County Board and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our agreed-upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 29, 2024

Appendix
Mahoning County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	118,411	(48)	118,363	To remove unsupported TCM units
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 104		To reclassify gifts to board members
		\$ 833		To reclassify promotional banner
		\$ 250		To reclassify conference sponsorship expense
		\$ 2,500		To reclassify pizza costs for DSP event for Providers
		\$ 1,459		To reclassify promotional items
		\$ 500	\$ 5,646	To reclassify sponsorship expenses
Other Expenses, Gen Expense All Program	\$ 411,807	\$ (104)		To reclassify gifts to board members
		\$ (833)		To reclassify promotional banner
		\$ (700)		To reclassify lodging costs for program supervision and SSA employees
		\$ (250)		To reclassify conference sponsorship expense
		\$ (2,500)		To reclassify pizza costs for DSP event for Providers
		\$ (1,459)		To reclassify promotional items
		\$ (576)		To reclassify lodging costs for program supervision employee
		\$ (500)	\$ 404,885	To reclassify sponsorship expenses
Program Supervision				
Other Expenses, Early Intervention	\$ -	\$ 364		To reclassify lodging costs for program supervision employee
		\$ 576	\$ 940	To reclassify lodging costs for program supervision employee
Other Expenses, Community Residential	\$ -	\$ 182	\$ 182	To reclassify lodging costs for program supervision employee
Direct Services				
Salaries, Community Residential	\$ -	\$ 30,480	\$ 30,480	To reclassify Community Outreach Advocate Salary
Benefits, Community Residential	\$ -	\$ 4,961	\$ 4,961	To reclassify Community Outreach Advocate benefits

Appendix
Mahoning County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 1,976,754	\$ (30,480)	\$ 1,946,274	To reclassify Community Outreach Advocate Salaries
Employee Benefits, Service & Support Admin Costs	\$ 1,517,257	\$ (4,961)	\$ 1,512,296	To reclassify Community Outreach Advocate benefits
Other Expenses, Service & Support Admin Costs	\$ 264,215	\$ 336		To reclassify lodging costs for ssa employee
		\$ (182)	\$ 264,369	To reclassify lodging costs for program supervision employee

OHIO AUDITOR OF STATE KEITH FABER



MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MAHONING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/17/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov