



OHIO AUDITOR OF STATE
KEITH FABER



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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 on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Montgomery County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report and Medicaid paid 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 2020.

Allocation Statistics - Attendance

1. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid non-commercial waiver transportation services.
2. We compared the cost of bus tokens/cabs on the Expenditures (Excluding JDE Payroll) reports to the Cost Report. There were no variances greater than two percent of total costs for each program.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary and TCM Units by Quarter reports for accuracy. There were no computational errors.

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

2. We selected 60 Other SSA Allowable units from the SSA 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 variances greater than 10 percent of total units tested as reported in the Appendix. We found no non-compliance with the documentation activity or required elements.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

Paid Claims

1. We selected 25 commercial transportation paid claims from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of the service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery. There were no instances of non-compliance.
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). There were no instances of non-compliance.
3. 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.
4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services or no new or renewed transportation contracts during calendar year 2020.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses on the Expenditures (Excluding JDE Payroll) reports from cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and 2 CFR 200.420 - .475. There were variances exceeding two percent and non-federal reimbursable costs over \$500 as reported in the Appendix.
2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
3. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Expenditure Crosswalk and Salary and Benefit by Employee User Codes report to the amounts reported on the worksheets/forms. There were no variances.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements.

Payroll (Continued)

2. We selected 40 employees and compared the organizational chart, job description, Expenditure Crosswalk and Salary and Benefit by Employee User Codes report to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent 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 did not exceed 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 from the MAC Payroll and Benefits Summary and the Historical Labor and Burden Distribution Register for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. We confirmed that the supporting documentation for 17 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed.

We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology, Attachment B and 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 was not aware of any misreporting of costs, omissions, new contracts or changes due to privatization that would impact the 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 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 style with a large initial "K".

Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2022

Appendix
Montgomery County Board of Developmental Disabilities
2020 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	220,476	10	220,486	To reclassify Medicaid eligible SSA units to TCM
Other SSA Allowable Units, CB Activity	9,612	(10)	9,602	To reclassify Medicaid eligible SSA units to TCM
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,206,980	\$ (116,747)	\$ 1,090,233	To reclassify the Psychologist's salary
Employee Benefits, Gen Expense All Program	\$ 509,387	\$ (38,154)	\$ 471,233	To reclassify the Psychologist's benefits
Service Contracts, Gen Expense All Program	\$ 544,452	\$ (794)		To reclassify luncheon costs honoring DODD Director
		\$ (1,116)	\$ 542,542	To reclassify travel costs for the DODD Director and Board
Other Expenses, Non-Federal Reimbursable	\$ 189,727	\$ 794		To reclassify luncheon costs honoring DODD Director
		\$ 1,116		To reclassify travel costs for the DODD Director and Board
		\$ 4,000	\$ 195,637	To reclassify costs for the video production of client and employee performance awards without documented policy
Other Expenses, Gen Expense All Program	\$ 422,668	\$ (7,946)		To reclassify fuel cost
		\$ (4,000)	\$ 410,722	To reclassify costs for the video production of client and employee performance awards without documented policy
Direct Services				
Salaries, Community Residential	\$ 67,078	\$ 64,959		To reclassify salaries for the Behavior Support Specialist Supervisor
		\$ 29,187	\$ 161,224	To reclassify 25% of the Psychologist's salary
Employee Benefits, Community Residential	\$ 177,235	\$ 23,071		To reclassify benefits for the Behavior Support Specialist Supervisor
		\$ 9,538	\$ 209,844	To reclassify 25% of the Psychologist's benefits
Professional Service - Psychology				
Salaries, General Expense All Programs	\$ -	\$ 87,560	\$ 87,560	To reclassify 75% of the Psychologist's salary
Employee Benefits, General Expense All Programs	\$ -	\$ 28,615	\$ 28,615	To reclassify 75% of the Psychologist's benefits

Appendix
Montgomery County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Professional Service - Psychology (Continued)				
No of Individuals Served, Early Intervention	0	1	1	To add Individuals Served for Psychologist services
No of Individuals Served, Pre School	0	5	5	To add Individuals Served for Psychologist services
No of Individuals Served, School Age	0	40	40	To add Individuals Served for Psychologist services
No of Individuals Served, Facility Based Services	0	96	96	To add Individuals Served for Psychologist services
No of Individuals Served, Community Employment	0	3	3	To add Individuals Served for Psychologist services
No of Individuals Served, Community Residential	0	40	40	To add Individuals Served for Psychologist services
Transportation Services				
Other Expenses, Facility Based Services	\$ 49,475	\$ 7,946	\$ 57,421	To reclassify fuel cost
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$4,142,116	\$ (64,959)	\$ 4,077,157	To reclassify salaries for the Behavior Support Specialist Supervisor
Employee Benefits, Service & Support Admin Costs	\$ 1,826,707	\$ (23,071)	\$ 1,803,636	To reclassify benefits for the Behavior Support Specialist Supervisor
Other Expenses, Service & Support Admin Costs	\$ 117,165	\$ (690)	\$ 116,475	To reclassify a payment to MEORC COG
CBCR Reconcile Expenses				
Fees/Payments Paid to COG	\$ 1,993,100	\$ 690	\$ 1,993,790	To reclassify a payment to MEORC COG

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONTGOMERY 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 8/30/2022

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