



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Fairfield County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

### **Allocation Statistics - Transportation**

1. We footed the Transportation Trips by Age Group and Individual Budget - Transportation reports for accuracy. There were no computational errors.
2. We compared the number of one-way trips from the transportation reports to the Cost Report. There were no variances. There were no variances.
3. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports. There were no variances greater than 10 percent of the total trips tested.
4. We compared the cost of bus tokens/cabs on the Year to Date Expenditure report to the Cost Report. There were no variances.

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

1. We footed the County Board's Receivable Billing Reimbursable Summary by Funding Source and Service and the Services Detail reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports with the Cost Report. There were no variances.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). There were no variances.

### **Paid Claims**

1. We selected 42 recipient dates of transportation and community transitions services from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 in effect at the time of service delivery. There were no instances of non-compliance.

**Paid Claims (Continued):**

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 in effect at the time of service delivery. We found one instance of non-compliance in which the units billed exceeded the actual duration of service. We calculated a recoverable finding in the amount of \$590.52 and reported the corresponding unit adjustments in the Appendix.
3. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. Total net Medicaid reimbursed units were less than final TCM units.
4. For selected contracted transportation services, we compared the usual and customary rate with the reimbursed rate. We found that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.
5. We found transportation services in our sample that were rendered by Lancaster Public Transit System that were billed as commercial transportation (ATT/FTT). We compared the contract and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015.
  - We confirmed that the contract language is specific and describes the services that will be provided;
  - The County Board has documentation showing that the service is different from what is available to the general public; and
  - The County Board provided documentation that it complied with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

**Non-Payroll Expenditures**

1. We selected 60 disbursements from the service contracts and other expenses 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 no variances greater than two percent and no costs which were non-federal reimbursable.
2. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.

**Payroll**

1. We compared the salaries and benefit costs on the Individual Earnings Record by Account to the YTD Expense Summary report and the Summary to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 39 employees and compared the organizational chart, job description and the Individual Earnings Record by Account 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.

**Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Detail Check History by Employee Name reports during the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that the actual salaries and benefits equaled MAC salary and benefit costs.

**Medicaid Administrative Claiming (Continued)**

2. We requested supporting documentation for 13 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. The documentation contained the identified elements.

We also 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 for 2019. There were no variances.

**Unit Rate**

We inquired with County Board management regarding Community Employment costs tested in Non-Payroll Expenditures without corresponding statistics. We obtained supporting documentation for omitted units and reported these additional units in the Appendix. We also inquired about the unit rate for facility based services and the County Board stated that there were some facility based service costs that continued after privatization and were without corresponding statistics. We scanned the YTD Expense Detail Report by Code Report and confirmed these costs were included in the facility based service costs and reported adjustments to offset the corresponding costs in the Appendix.

We confirmed with the County Board that there were no additional costs or omitted statistics, new contracts, or changes due to privatization which would impact these unit rates.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Report and compliance with certain requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 14, 2021

**Appendix**  
**Fairfield County Board of Developmental Disabilities**  
**2019 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Attendance Statistics</b>				
<b>Adult Program</b>				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	405	1,077	1,482	To match supporting documentation
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	95,997	(48)	95,949	To correct units due to Paid claims error
<b>Program Supervision</b>				
Salaries, Service & Support Admin	\$ 67,871	\$ (11,145)	\$ 56,726	To reclassify file clerk salary to SSA
Employee Benefits, Service & Support Admin	\$ 100,737	\$ (1,720)	\$ 99,017	To reclassify file clerk benefits to SSA
<b>Direct Services</b>				
Salaries, Unassigned Children Program	\$ 28,818	\$ 46,693	\$ 75,511	To reclassify Direct Service salaries
Benefits, Unassigned Children Program	\$ 7,216	\$ 16,190	\$ 23,406	To reclassify Direct Service benefits
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,635,544	\$ (46,693)		To reclassify Direct Service salaries
		\$ 11,145	\$ 1,599,996	To reclassify file clerk salary to SSA
Employee Benefits, Service & Support Admin Costs	\$ 940,362	\$ (16,190)		To reclassify Direct Service benefits
		\$ 1,720	\$ 925,892	To reclassify file clerk benefits to SSA
<b>Adult Program</b>				
<b>a1 Adult</b>				
Facility Based Services, Less Revenue	\$ -	\$ 32,130	\$ 32,130	To record Facility Based Services offset for lack of corresponding statistics

# OHIO AUDITOR OF STATE KEITH FABER



**FAIRFIELD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**FAIRFIELD 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 6/29/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)