



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
ContactMCA@ohioauditor.gov  
(614) 466-3340

## 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 Hamilton County Board of Developmental Disabilities (County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the data in the Cost Report and compliance with applicable requirements.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2019 and compliance with certain requirements. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

### **Allocation Statistics - Transportation**

1. We footed the Non-Medical Transportation Attendance and Acuity Scores by Date of Service report for accuracy. There were no computational errors.
2. We compared the total number of one-way trips from the transportation report to the Cost Report. 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 report. There were no variances.
4. We compared the cost of bus tokens/cabs on the transportation invoices to the Cost Report. There were variances greater than two percent and corresponding changes on the Transportation worksheet as reported in the Appendix.

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

1. We footed the County Board's Targeted Case Management and Non-Billable TCM Unit 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 differences greater than 2%.

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

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 greater than 10 percent of total units tested.

**Paid Claims**

1. We selected 50 recipient dates of transportation services from the Summary by Service Code report and 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.
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. There were no instances of non-compliance.
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. We found transportation services rendered by Southwest Ohio Regional Transit Authority (SORTA)/ Metro and Uber which were billed as commercial transportation (ATT, FTT, STT). We determined the County Board did not have a contract for these services; however, the reimbursed rates did not exceed the usual and customary rates.
5. We did not compare transportation contracts to the 2015 guidance for non-medical transportation services issued by DODD as the County Board did not have any contracts with commercial transportation providers.

**Non-Payroll Expenditures**

1. We selected 60 disbursements from the service contracts and other expenses in 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. We found variances greater than two percent and costs over \$500 which are non-federal reimbursable as reported in the Appendix.
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.
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage; however, there was no square footage reported for adult programs. The County Board stated that they contracted with day program providers. There were no adult program costs or square footage without corresponding statistics.

**Payroll**

1. We compared the salaries and benefit costs on the Gross Pay Details report and the Medicaid Summary Sheet to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions, Gross Pay Details report and the Medicaid Summary Sheet 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.

**Payroll (Continued)**

3. As the misclassification errors in procedure two were greater than 10 percent, we scanned the payroll reports and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide. There were additional 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 Gross Pay Details report and Medicaid Summary Sheet during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. Actual salaries and benefits exceeded MAC salary and benefit costs.
2. We requested supporting documentation for 17 RMTS observed moments selected by DODD for the second quarter and determined if the documentation contained the participant's name, date and time of the moment and the activity performed. No supporting documentation was submitted for four of the moments and one additional observed moment did not reflect the time.

For the 13 moments with supporting documentation, 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 and found no variances.

**Unit Rate**

1. We inquired about the unit rate for TCM and confirmed with the County Board that there were no omissions or misreporting of costs or statistics, new contracts, or changes due to privatization that would impact the unit rate.

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 its compliance with certain requirements 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.

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

This report is intended solely for the information and use of the Department and the County Board, and is not intended to be, and should not be, used by anyone other than these specified parties.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 9, 2021

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Facility Based Services, CB Cost of Bus, Tokens, Cabs	\$ 461,000	\$ 162,000	\$ 623,000	To match transportation report
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 2,987,117	\$ (93,887)		To reclassify the Director of Medicaid, Contracts, & SSA's salary
		\$ (25,335)		To reclassify the Director of Medicaid, Contracts, & SSA's salary
		\$ (89,841)		To reclassify the Life Course Navigator's salary
		\$ (104,394)		To reclassify the Director of Integration & Advocacy's salary
		\$ (86,999)		To reclassify the Advocacy Coordinator's salary
		\$ (68,552)		To reclassify the QI Nurse Consultant's salary
		\$ (39,471)		To reclassify the Customer Guide's salary
		\$ (42,339)		To reclassify the Customer Guide's salary
		\$ (50,206)		To reclassify the QI Nurse Consultant's salary
		\$ (46,919)	\$ 2,339,174	To reclassify the QI Nurse Consultant's salary
Employee Benefits, Gen Expense All Program	\$ 1,540,418	\$ (34,467)		To reclassify the Director of Medicaid, Contracts, & SSA's benefits
		\$ (9,301)		To reclassify the Director of Medicaid, Contracts, & SSA's benefits
		\$ (32,982)		To reclassify the Life Course Navigator's benefits
		\$ (38,325)		To reclassify the Director of Integration & Advocacy's benefits
		\$ (31,939)		To reclassify the Advocacy Coordinator's benefits
		\$ (25,167)		To reclassify the QI Nurse Consultant's benefits
		\$ (14,490)		To reclassify the Customer Guide's benefits
		\$ (15,543)		To reclassify the Customer Guide's benefits
		\$ (18,432)		To reclassify the QI Nurse Consultant's benefits
		\$ (17,225)	\$ 1,302,547	To reclassify the QI Nurse Consultant's benefits
Other Expenses, Gen Expense All Program	\$ 596,674	\$ (1,000)	\$ 595,674	To reclassify unallowable sponsorship expense
<b>Program Supervision</b>				
Salaries, School Age	\$ 86,948	\$ (35,783)	\$ 51,165	To reclassify the Psychologist's salary
Salaries, Service & Support Admin	\$ -	\$ 93,887		To reclassify the Director of Medicaid, Contracts, & SSA's salary
		\$ (17,047)	\$ 76,840	To reclassify SSA Supervisor and Admin Coordinator's salaries
Employee Benefits, School Age	\$ 31,920	\$ (13,137)	\$ 18,783	To reclassify the Psychologist's benefits
Employee Benefits, Service & Support Admin	\$ 54,295	\$ 34,467	\$ 88,762	To reclassify the Director of Medicaid, Contracts, & SSA's benefits
<b>Direct Services</b>				
Salaries/Community Residential	\$ 312,262	\$ 25,335		To reclassify the Director of Medicaid, Contracts, & SSA's salary
		\$ 89,841		To reclassify the Life Course Navigator's salary
		\$ 104,394		To reclassify the Director of Integration & Advocacy's salary
		\$ 86,999		To reclassify the Advocacy Coordinator's salary
		\$ 68,552		To reclassify the QI Nurse Consultant's salary
		\$ 39,471		To reclassify the Customer Guide's salary
		\$ 61,075		To reclassify the Benefits's Manager's salary
		\$ 81,354		To reclassify the Funding Manager's salary
		\$ 58,912		To reclassify the Transportation Coordinator's salary
		\$ 63,975		To reclassify the Behavior Support Specialist's salary
		\$ 49,532		To reclassify the Behavior Support Specialist's salary
		\$ 54,902		To reclassify the Behavior Support Specialist's salary
		\$ 49,849		To reclassify the Behavior Support Specialist's salary
		\$ 50,059		To reclassify the Behavior Support Specialist's salary
		\$ 61,070		To reclassify the Behavior Support Specialist's salary
		\$ 49,562		To reclassify the Behavior Support Specialist's salary
		\$ 50,981		To reclassify the Behavior Support Specialist's salary
		\$ 62,218		To reclassify the Behavior Support Coordinator's salary
		\$ 42,339		To reclassify the Customer Guide's salary
		\$ 50,206		To reclassify the QI Nurse Consultant's salary
		\$ 46,919	\$ 1,559,807	To reclassify the QI Nurse Consultant's salary
Benefits/Community Residential	\$ 114,636	\$ 9,301		To reclassify the Director of Medicaid, Contracts, & SSA's benefits
		\$ 32,982		To reclassify the Life Course Navigator's benefits
		\$ 38,325		To reclassify the Director of Integration & Advocacy's benefits
		\$ 31,939		To reclassify the Advocacy Coordinator's benefits
		\$ 25,167		To reclassify the QI Nurse Consultant's benefits
		\$ 14,490		To reclassify the Customer Guide's benefits
		\$ 22,422		To reclassify the Benefits's Manager's benefits
		\$ 29,866		To reclassify the Funding Manager's benefits
		\$ 21,628		To reclassify the Transportation Coordinator's benefits
		\$ 23,486		To reclassify the Behavior Support Specialist's benefits
		\$ 18,184		To reclassify the Behavior Support Specialist's benefits
		\$ 20,155		To reclassify the Behavior Support Specialist's benefits
		\$ 18,300		To reclassify the Behavior Support Specialist's benefits
		\$ 18,378		To reclassify the Behavior Support Specialist's benefits
		\$ 22,420		To reclassify the Behavior Support Specialist's benefits
		\$ 18,195		To reclassify the Behavior Support Specialist's benefits
		\$ 18,716		To reclassify the Behavior Support Specialist's benefits
		\$ 22,841		To reclassify the Behavior Support Coordinator's benefits
		\$ 15,543		To reclassify the Customer Guide's benefits
		\$ 18,432		To reclassify the QI Nurse Consultant's benefits
		\$ 17,225	\$ 542,765	To reclassify the QI Nurse Consultant's benefits
Other Expenses, Non-Federal Reimbursable	\$ 94,646	\$ 1,000	4\$ 95,646	To reclassify unallowable sponsorship expenses

**Appendix**  
**Hamilton 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>Psychological Services</b>				
Salaries/Community Residential	\$ -	\$ 35,783	\$ 35,783	To reclassify the Psychologist's salary
Benefits/Community Residential	\$ -	\$ 13,137	\$ 13,137	To reclassify the Psychologist's benefits
<b>Occupational Therapy</b>				
Salaries/Community Residential	\$ -	\$ 92,472	\$ 92,472	To reclassify the Occupational Therapist's salary
Benefits/Community Residential	\$ -	\$ 33,948	\$ 33,948	To reclassify the Occupational Therapist's benefits
<b>Transportation Services</b>				
Salaries, Unassign Adult Program	\$ -	\$ 39,275	\$ 39,275	To reclassify the Transportation Coordinator's benefits
Employee Benefits, Unassign Adult Program	\$ -	\$ 14,419	\$ 14,419	To reclassify the Transportation Coordinator's benefits
Service Contracts, Facility Based Services	\$ 163,382	\$ 623,000	\$ 786,382	To reclassify adult program costs
Service Contracts, Unassign Adult Program	\$ 623,000	\$ (623,000)	\$ -	To reclassify adult program costs
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 7,764,955	\$ 17,047		To reclassify SSA Supervisor and Admin Coordinator's salaries and benefits
		\$ (61,075)		To reclassify the Benefits's Manager's salary
		\$ (81,354)		To reclassify the Funding Manager's salary
		\$ (98,187)		To reclassify the Transportation Coordinator's salary
		\$ (92,472)		To reclassify the Occupational Therapist's salary
		\$ (63,975)		To reclassify the Behavior Support Specialist's salary
		\$ (49,532)		To reclassify the Behavior Support Specialist's salary
		\$ (54,902)		To reclassify the Behavior Support Specialist's salary
		\$ (49,849)		To reclassify the Behavior Support Specialist's salary
		\$ (50,059)		To reclassify the Behavior Support Specialist's salary
		\$ (61,070)		To reclassify the Behavior Support Specialist's salary
		\$ (49,562)		To reclassify the Behavior Support Specialist's salary
		\$ (50,981)		To reclassify the Behavior Support Specialist's salary
		\$ (62,218)	\$ 6,956,766	To reclassify the Behavior Support Coordinator's salary
Employee Benefits, Service & Support Admin Costs	\$ 3,503,287	\$ (22,422)		To reclassify the Benefits's Manager's benefits
		\$ (29,866)		To reclassify the Funding Manager's benefits
		\$ (36,046)		To reclassify the Transportation Coordinator's benefits
		\$ (33,948)		To reclassify the Occupational Therapist's benefits
		\$ (23,486)		To reclassify the Behavior Support Specialist's benefits
		\$ (18,184)		To reclassify the Behavior Support Specialist's benefits
		\$ (20,155)		To reclassify the Behavior Support Specialist's benefits
		\$ (18,300)		To reclassify the Behavior Support Specialist's benefits
		\$ (18,378)		To reclassify the Behavior Support Specialist's benefits
		\$ (22,420)		To reclassify the Behavior Support Specialist's benefits
		\$ (18,195)		To reclassify the Behavior Support Specialist's benefits
		\$ (18,716)		To reclassify the Behavior Support Specialist's benefits
		\$ (22,841)	\$ 3,200,330	To reclassify the Behavior Support Coordinator's benefits

# OHIO AUDITOR OF STATE KEITH FABER



**HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HAMILTON 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 8/31/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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