



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## Independent Accountants' Report on Applying Agreed-Up 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 Mercer 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 data in the Cost Report and compliance with the applicable requirements.

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 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 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:

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

1. We footed the County Board's Receivable Billing Reimbursable Summary by Consumer, Service and Date 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.

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 the one claim paid for Community Transition (ACT) services 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 5123-9-48 in effect at the time of service delivery. We found non-compliance in the ACT claim tested in which the amount reimbursed exceeded the amount supported. We calculated a recoverable finding in the amount of \$8.98.
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.

**Paid Claims (Continued)**

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.

**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. There were no variances greater than two percent of totals on any worksheet/form. There were costs over \$500 which are non-federal reimbursable as reported in the Appendix.
2. We confirmed that the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).

**Payroll**

1. We compared the salaries and benefit costs on the SAC Expense Detail report to the amounts reported on the worksheets/forms to amounts that contribute to Medicaid rates. There were no variances.
2. We selected 10 employees from cost categories that contribute to Medicaid rates. We compared the organizational chart, job descriptions and SAC Expense Detail 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 no variances.

**Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the SAC Detail Expense report during the second quarter to the MAC salaries and benefits submitted on the Costs by Individual report. We verified the actual salaries and benefits equaled MAC salaries and benefits.
2. We requested supporting documentation for 10 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. There were no variances.

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.

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.

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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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 13, 2021

**Appendix**  
**Mercer 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>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 78,444	\$ (11,919)	\$ 66,525	To reclassify non county board program expenses
Other Expenses, Non-Federal Reimbursable	\$ 5,500	\$ 11,919	\$ 17,419	To reclassify non county board program expenses

# OHIO AUDITOR OF STATE KEITH FABER



**MERCER COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MERCER 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 7/27/2021**

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