



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 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, 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 compared the cost of bus tokens/cabs on the Expenditures (Excluding JDE Payroll) report to the Cost Report. There were variances greater than two percent as reported in the Appendix.

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

1. We footed the County Board's Receivable Billing Reimbursable Summary 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 was a variance greater than two percent of total units as reported in the Appendix.

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 30 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.

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### **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. 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 Greater Dayton Regional Transit Authority 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 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. We found no non-federal reimbursable costs; however, there were variances greater than two percent 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 determined if final costs on the Professional Services forms did not include the corresponding number of individuals served and resulted in unallocated costs. We found the Psychological Services form had costs without any corresponding number of individuals served. We obtained the number of individuals served from the County Board and reported these statistics in the Appendix.

### **Payroll**

1. We compared the salaries and benefit costs on the Expenditure Crosswalk report to the amounts reported on the worksheets/forms that contribute to Medicaid rates. There were no variances.
2. We selected 40 employees and compared the organizational chart, job description, and Expenditure Crosswalk 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 Historical Labor and Burden Distribution Register report for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified that the MAC salary and benefit costs were equal to the actual salaries and benefits.
2. We requested supporting documentation for 17 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.

**Medicaid Administrative Claiming (Continued)**

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 facility based services and confirmed with the County Board that their adult program was privatized as of July 1, 2019 and there were no omissions or misreporting of costs or statistics.

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 5, 2021

**Appendix**  
**Montgomery 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>Annual Summary of Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Supported Emp. - Comm. Emp., CB Cost of Bus, Tokens, Cabs	\$ 44,851	\$ (955)	43,896	To reduce community employment costs due to an expense paid in 2020
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
Other SSA Allowable Units, CB Activity	13,562	(2,490)	11,072	To correctly report SSA units
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 1,253,799	\$ (106,042)	\$ 1,147,757	To reclassify salaries for Psychologist
Employee Benefits, Gen Expense All Program	\$ 501,994	\$ (35,989)	\$ 466,005	To reclassify benefits for Psychologist
<b>Direct Services</b>				
Salaries, Unassigned Children Programs	\$ -	\$ 49,381		To reclassify salaries to Direct Services
		\$ 50,355		To reclassify salaries to Direct Services
		\$ 26,510	\$ 126,246	To reclassify salaries for Psychologist
Benefits, Unassigned Children Programs	\$ -	\$ 14,856		To reclassify benefits to Direct Services
		\$ 15,289		To reclassify benefits to Direct Services
		\$ 8,997	\$ 39,142	To reclassify benefits for Psychologist
<b>Psychological Services</b>				
Salaries, General Expense All Programs	\$ -	\$ 79,531	\$ 79,531	To reclassify salaries for Psychologist
Benefits, General Expense All Programs	\$ -	\$ 26,991	\$ 26,991	To reclassify benefits for Psychologist
No. Individuals Served, Early Intervention	0	4	4	To add individuals served
No. Individuals Served, Pre-School	0	1	1	To add individuals served
No. Individuals Served, School Age	0	48	48	To add individuals served
No. Individuals Served, Facility Based	0	120	120	To add individuals served
No. Individuals Served, Community Employment	0	1	1	To add individuals served
No. Individuals Served, Community Residential	0	28	28	To add individuals served
<b>Nursing Services</b>				
Service Contracts, Facility Based Services	\$ 11,912	\$ 648	\$ 12,560	To reclassify LPN Nursing costs
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 3,753,148	\$ (49,381)		To reclassify SSA salaries
		\$ (50,355)	\$ 3,653,412	To reclassify SSA salaries
Employee Benefits, Service & Support Admin Costs	\$ 1,818,521	\$ (14,856)		To reclassify SSA benefits
		\$ (15,289)	\$ 1,788,376	To reclassify SSA benefits
<b>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 311,646	\$ (648)	\$ 310,998	To reclassify LPN Nursing costs

# 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 8/24/2021**

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