



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S 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 Butler 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 (the 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**

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**

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**

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

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

1. We footed the County Board's 2020 TCM Reimbursable, 2020 TCM Other Allowable and 2020 Nonbillable Notes for accuracy. There were no computational errors.

We compared the number of TCM, other SSA allowable, and unallowable units from the SSA reports with the Cost Report. We found no variances.

2. We selected 60 other SSA allowable units from the SSA report 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 no variances greater than 10 percent of total units tested.
3. We confirmed the error rate in the other SSA allowable units tested was below the 25 percent threshold.

### **Paid Claims**

1. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program or waiver transportation services.
2. We selected 50 TCM recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01(F). We found no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that the total reimbursed units were less than the final reported TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

### **Non-Payroll Expenditures**

1. We selected 60 disbursements for 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 variances greater than two percent and non-federal reimbursable exceeding \$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 Payroll Report with Journal Entries and the Expense Accounts by State Code (BCDD Summary tab) to the amounts reported on the Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Program worksheets/forms. There were no variances.
2. We selected 39 employees and compared the organizational chart, staffing/payroll journal reports and job descriptions to the worksheet in which each employee's salary and benefit costs were reported to ensure the reporting is consistent with the Cost Report Guide.

There were variances as reported in the Appendix.

**Payroll (Continued)**

3. We confirmed that the misclassification errors identified in the employee payroll testing were below 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 total actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the first quarter to the total salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual total matched the MAC reimbursed total salaries and benefits.
2. We confirmed that the supporting documentation for 16 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 found no exceptions.

We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, Attachment B and found no variances.

**Unit Rate**

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we scanned the Cost Report 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 responded that it was unaware of any omissions, misrepresentations or other changes that might 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 American Institute of Certified Public Accountants (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.

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.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 15, 2022

**Appendix**  
**Butler County Board of Developmental Disabilities**  
**2020 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Indirect Cost Allocation</b>				
Other Expenses, Non-Federal Reimbursable	\$ 418,483	\$ 750		To reclassify sponsorship expense
		\$ 3,000		To reclassify sponsorship expense
		\$ 4,505		To reclassify expense for promotional items
		\$ 2,400		To reclassify advertising expense
		\$ 2,274		To reclassify food expense
Other Expenses, Gen Expense All Program	\$ 688,891	\$ 1,000	\$ 432,412	To reclassify sponsorship expense
		\$ (750)		To reclassify sponsorship expense
		\$ (3,000)		To reclassify sponsorship expense
		\$ (4,505)		To reclassify expense for promotional items
		\$ (2,400)		To reclassify advertising expense
		\$ (2,274)		To reclassify food expense
		\$ (1,000)		To reclassify sponsorship expense
		\$ (1,818)	\$ 673,144	To reclassify SSA Director training expense
<b>Program Supervision</b>				
Service Contracts, Service & Support Admin	\$ 25,000	\$ (25,000)	\$ -	To reclassify wraparound services payment
Other Expenses, Service & Support Admin	\$ 9,885	\$ 1,818	\$ 11,703	To reclassify SSA Director training expense
<b>Direct Services</b>				
Salary, Community Residential	\$ 358,978	\$ 47,661	\$ 406,639	To reclassify Data Clerk salary and benefits
Other, Family Support Services	\$ -	\$ 25,000	\$ 25,000	To reclassify wraparound services payment
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 3,961,662	\$ (47,661)	\$ 3,914,001	To reclassify Data Clerk salary and benefits
<b>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 160,475	\$ (100,000)		To reclassify donation for Inside Out Studio
		\$ (13,000)	\$ 47,475	To reclassify donation for Inside Out Studio
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 100,000		To reclassify donation for Inside Out Studio
		\$ 13,000	\$ 113,000	To reclassify donation for Inside Out Studio

# OHIO AUDITOR OF STATE KEITH FABER



**BUTLER COUNTY DEPARTMENT OF DEVELOPMENTAL DISABILITIES**

**BUTLER 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 10/4/2022**

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