



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 Medina 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 (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 compared the allocation methodology used in the square footage summary for the waiver services to the period of service delivery and to the Cost Report. There were no variances greater than 10 percent.

### **Allocation Statistics - Attendance**

1. We footed the Facility Based Attendance Detail and Summary reports, ADS Munis report and SE Units Detail reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide and identified no variances greater than two percent of attendance statistics at each acuity level.

2. We scanned the attendance reports from June 1 to December 31, 2020 and determined if all days were reported at acuity C. There were differences in acuity as reported in the Appendix.

**Allocation Statistics – Attendance (Continued)**

3. We traced the total attendance days for five individuals for each service type for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences as reported in the Appendix.

**Allocation Statistics - Transportation**

1. We footed the Transportation Summary Combined, Transportation Trips by Age Group, and Contract Transport MUNIS reports for accuracy. There were no computational errors.

We compared the total number of one-way trips from the transportation reports to the Cost Report. There were no variances greater than two percent.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports and the Cost Report. There was no variance greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs on the Local Transport Munis report to the Cost Report. There were no variances greater than two percent of total costs for each program.

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

1. We footed the TCM Summary and Detailed Case Notes report for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the SSA reports with the Cost Report. We found no variances greater than two percent of total units on each row.

2. We selected 60 Other SSA Allowable units from the SSA reports 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. We found no non-compliance with the documentation elements.

**Paid Claims**

1. We selected 51 claims paid among adult, transportation and other 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 and 5123-9<sup>1</sup> in effect at the time of service delivery. We found 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(F). There were no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the MBS summary to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

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<sup>1</sup> Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements

### **Paid Claims (Continued)**

4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06 (H)(1).
5. We compared all new and renewed transportation contracts entered into during 2020 and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 and confirmed the following:
  - The contract language was specific and described the services that were provided;
  - The County Board had documentation showing that the service is different from what is available to the general public; and
  - The County Board performed an analysis showing its efforts to comply 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 on the Invoice List by GL account report 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 that the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program costs or square footage without final attendance statistics.

### **Payroll**

1. We compared the salaries and benefit costs on the SAC Detailed payroll reports to the amounts reported on the worksheets/forms. There were no variances exceeding \$500 that resulted in reclassifications to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, job description, SAC Detailed payroll reports 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.
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 actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Infallible Quarterly Payroll Detail for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.

**Medicaid Administrative Claiming (Continued)**

2. We confirmed that the supporting documentation for 13 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 differences.

We 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, Attachment B and found no variances.

**Unit Rate**

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR 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 commented that the pandemic and changes due to privatization to discontinue facility based services after the first quarter of 2020 impacted the rates; however, the County Board did not identify any 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 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

October 25, 2022

**Appendix  
Medina 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>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	1,464	1		To match supporting documentation
		(316)	1,149	To move June to December Acuity A days to acuity C
B, Facility Based Services (Non-Title XX Only)	326	(64)	262	To move June to December Acuity B to acuity C
C, Facility Based Services (Non-Title XX Only)	590	1		To match supporting documentation
		316		To move June to December Acuity A days to acuity C
		64	971	To move June to December Acuity B to acuity C
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 1,372,868	\$ (4,898)	\$ 1,367,970	To reclassify Non-Federal Reimbursable salaries/benefits
Other Expenses, Non-Federal Reimbursable	\$ 26,014	\$ 4,894		To reclassify half of expense as unallowable advertising expense
		\$ 3,500		To reclassify unallowable staff shirts to non-federal reimbursable costs
		\$ 515		To reclassify unallowable staff shirts to non-federal reimbursable costs
		\$ 4,898	\$ 39,821	To reclassify Non-Federal Reimbursable salaries/benefits
Other Expenses, Gen Expense All Program	\$ 560,861	\$ (11,110)		To reclassify Direct Service Child Program expenses
		\$ (4,894)		To reclassify half of expense as unallowable advertising expense
		\$ (3,500)		To reclassify unallowable staff shirts to non-federal reimbursable costs
		\$ (17,050)		To reclassify asset, cloud storage
		\$ (13,850)		To reclassify Direct Service School Age Child Program expenses
		\$ (6,490)		To reclassify copier as a capital asset on reconciliation schedule
		\$ (515)		To reclassify unallowable staff shirts to non-federal reimbursable costs
		\$ (8,160)		To reclassify March rent for adult program
		\$ (8,160)	\$ 487,132	To reclassify August rent for adult program

**Appendix  
Medina 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>Building Services</b>				
Other Expenses, Unassign Adult Program	\$ -	\$ 8,160		To reclassify March rent for adult program
		\$ 8,160	\$ 16,320	To reclassify August rent for adult program
<b>Direct Services</b>				
Other Expenses, Pre-School	\$ 3,612	\$ 3,030	\$ 6,642	To reclassify pre-school program costs
Other Expenses, School Age	\$ 2,871	\$ 6,060		To reclassify school age program costs
		\$ 13,850	\$ 22,781	To reclassify Direct Service School Age Child Program expenses
Other Expenses, Unassign Children Program	\$ 11,337	\$ 2,020	\$ 13,357	To reclassify unassigned child program costs
<b>CBCR Reconcile Expenses CBCR Reconcile Expenses Detail Records</b>				
Purchases Greater Than \$5,000	\$ 1,263,451	\$ 17,050		To reclassify asset, cloud storage
		\$ 6,490	\$ 1,286,991	To reclassify copier as a capital asset on reconciliation schedule



# OHIO AUDITOR OF STATE KEITH FABER



**MEDINA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MEDINA 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 11/10/2022**

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