



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 Stark 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 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

1. We footed the Transportation Trips by Age Group Summary and Private Providers Trips 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.

**Allocation Statistics – Transportation (Continued)**

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 Private Providers 2020 Report to the Cost Report. There were no variances.

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

1. We footed the County Board's Cost Report B4 Detail reports 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 detailed SSA reports with the Cost Report. We found a variance greater than two percent of total Other SSA Allowable units as reported in the Appendix.

2. We selected 60 Other SSA Allowable units from the Cost Report B4 Detail 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 variances greater than 10 percent of total units tested as reported in the Appendix. We found no noncompliance with the documentation elements.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

**Paid Claims**

1. We selected 25 paid Non-Medical Transportation - One-way trip - Eligible vehicle (FTB) claims from Summary by Service Code. We compared the County Board's service documentation to the requirements of the service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9 in effect at the time of service delivery. We found no instances of non-compliance.
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 TCM units reported. We confirmed that total reimbursed units were less than final reported units.
4. We confirmed through inquiry that the County Board had no contracted transportation services in 2020.

**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. There were variances greater than two percent and non-federal reimbursable expenses greater than \$500 as reported in the Appendix.
2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.

**Non-Payroll Expenditures (Continued)**

3. We confirmed that there are no adult program or professional service costs or square footage without final attendance statistics.

**Payroll**

1. We compared the salaries and benefit costs on the Banner Wages 2020 Thru Final report to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 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 consistency with the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassifications identified in the employee payroll testing were below the 10 percent threshold.
4. We confirmed through inquiry that the County Board had no shared personnel costs with other county boards of developmental disabilities.

**Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the first quarter to the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled the MAC reimbursed salaries and benefits.
2. We inspected the supporting documentation for 14 RMTS observed moments selected by the Department for the date and time of the moment and the detail needed to support the activity performed. The results are as follows:
  - Three observed moments lacked supporting documentation;
  - Six moments did not reflect the time;
  - Two moments did not reflect the time and activity;
  - One moment reflected a different date; and
  - One moment lacked sufficient information to verify the activity.

We compared the eight moments in which an activity was documented to 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. We submitted a separate report on the detailed results for the specific moments tested to the Department and the County Board.

**Unit Rate**

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used 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 was not aware of any areas that might impact the rates.

Stark County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
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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

November 10, 2022

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	230,662	8	230,670	To reclassify TCM units
Other SSA Allowable Units, CB Activity	16,430	(964)		To match detail report
		(8)		To reclassify TCM units
		(2)	15,456	To reclassify to Unallowable units
SSA Unallowable Units, CB Activity	18,262	2	18,264	To reclassify to Unallowable units
<b>Indirect Cost Allocation</b>				
Other Expenses, Non-Federal Reimbursable	\$ 100,699	\$ 2,121	\$ 102,820	To reclassify fund raising expense
Other Expenses, Gen Expense All Program	\$ 588,440	\$ (2,437)		To reclassify tuition reimbursement expense
		\$ (2,500)		To reclassify tuition reimbursement expense
		\$ (2,500)		To reclassify tuition reimbursement expense
		\$ (2,500)		To reclassify tuition reimbursement expense
		\$ (2,121)	\$ 576,382	To reclassify fund raising expense
<b>Program Supervision</b>				
Salaries, Service & Support Admin	\$ -	\$ 85,428		To reclassify Assistant SSA Director payroll
		\$ 90,820	\$ 176,248	To reclassify Assistant SSA Director payroll
Salaries, Transportation	\$ -	\$ 65,239	\$ 65,239	To reclassify Transportation Manager salary
Employee Benefits, Service & Support Admin	\$ -	\$ 41,079		To reclassify SSA Assistant Director benefits
		\$ 43,672	\$ 84,751	To reclassify SSA Assistant Director benefits
Employee Benefits, Transportation	\$ -	\$ 31,371	\$ 31,371	To reclassify transportation manager benefits
Other Expenses, Service & Support Admin	\$ -	\$ 578	\$ 578	To reclassify training expense for SSA Director and SSA Assistant Director
<b>Transportation Services</b>				
Salaries, Gen Expense All Program	\$ 166,988	\$ (65,239)	\$ 101,749	To reclassify transportation manager salary
Employee Benefits, Gen Expense All Program	\$ 80,154	\$ (31,371)	\$ 48,783	To reclassify transportation manager benefits
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 4,185,002	\$ (85,428)		To reclassify SSA Assistant Director salaries
		\$ (90,820)	\$ 4,008,754	To reclassify SSA Assistant Director salaries
Employee Benefits, Service & Support Admin Costs	\$ 1,965,866	\$ (41,079)		To reclassify SSA Assistant Director benefits
		\$ (43,672)	\$ 1,881,115	To reclassify SSA Assistant Director benefits
Other Expenses, Service & Support Admin Costs	\$ 34,073	\$ 2,437		To reclassify tuition reimbursement expense
		\$ 2,500		To reclassify tuition reimbursement expense
		\$ 2,500		To reclassify tuition reimbursement expense
		\$ 2,500		To reclassify tuition reimbursement expense
		\$ (578)	\$ 33,495	To reclassify training expense for SSA Director and SSA Assistant Director

# OHIO AUDITOR OF STATE KEITH FABER



**STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**STARK 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 11/29/2022**

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