



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 Wyandot 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 provide any paid Medicaid waiver services for only a portion of calendar year 2020.

### **Allocation Statistics - Attendance**

1. We footed the Day Services Attendance Summary By Consumer and Month reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served and days of attendance 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. There were differences in acuity as reported in the Appendix.
3. We traced the total attendance days for five facility based service individuals 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 no differences.

### **Allocation Statistics - Transportation**

1. We footed the Transportation Trips by Age Group and Transportation Details 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 total trips tested.
3. There were no cost of bus tokens/cabs reported and we inspected the SAC Detailed Expense report for any omitted costs and found none.

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

1. We footed the County Board's Case Note Unit Summary by Biller 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. There were no variances greater than two percent.

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 variances greater than 10 percent of total units tested as reported in the Appendix. We found no non-compliance with the documentation elements.
3. We confirmed the error rate in the Other SSA Allowable units tested was above the 25 percent threshold; however, these errors were due to reclassifying units to TCM for Medicaid eligible individuals.

### **Paid Claims**

1. We selected 50 adult and transportations paid claims from the Summary by Service Code. 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 one instance of non-compliance for billing two Non-Medical Transportation - One Way Trip - Eligible Vehicle (procedure code FTB) trips in excess of service delivery. We calculated a recoverable finding in the amount of \$13.23 and reported corresponding unit adjustments in the Appendix. We also found non-compliance with the requirement for trip documentation to contain the start and stop times.

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). We found one instance of non-compliance for billing while an individual was incarcerated and calculated a recoverable finding in the amount of \$163.40. We also reported the corresponding unit adjustments in the Appendix.

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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)**

3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services or no new or renewed transportation contracts during calendar year 2020.

**Non-Payroll Expenditures**

1. We selected 60 disbursements from service contracts and other expenses on the SAC Detailed Expense 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 was a variance exceeding two percent and non-federal reimbursable costs 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 also 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 Expense report to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 11 employees and compared the organizational chart, job descriptions, and SAC Detailed Expense 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.
3. We confirmed through inquiry with County Board that it had no shared personnel with other County Boards.

**Medicaid Administrative Claiming (MAC)**

The Department informed us that the County Board did not participate in the MAC program.

**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 misreporting of costs, omissions, new contracts or changes due to privatization that would 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

June 23, 2022

**Appendix  
Wyandot 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>Attendance Statistics</b>				
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	3,491	(1,845)	1,646	To reclassify Acuity A and B attendance days to acuity C for June to December
B, Facility Based Services (Non-Title XX Only)	675	(407)	268	To reclassify Acuity A and B attendance days to acuity C for June to December
C, Facility Based Services (Non-Title XX Only)	256	1,845		To reclassify Acuity A and B attendance days to acuity C
		407	2,508	To reclassify Acuity A and B attendance days to acuity C for June to December
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Facility Based Services, CB One Way Trips	3,406	(2)	3,404	To remove trips due to paid claims error
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	9,409	18		To reclassify SSA units to TCM due to Medicaid eligibility
		(12)	9,415	To remove units due to paid claims error
Other SSA Allowable Units, CB Activity	933	(18)	915	To reclassify SSA units to TCM due to Medicaid eligibility
<b>Indirect Cost Allocation</b>				
Other Expenses, Gen Expense All Program	\$ 35,674	\$ (2,500)	\$ 33,174	To reclassify a payment to the FCFC
<b>Direct Services</b>				
Service Contracts, Unassigned Children	\$ 17,027	\$ 2,500	\$ 19,527	To reclassify a payment to the FCFC
<b>Adult Program</b>				
Other Expenses, Facility Based Services	\$ 7,661	\$ (1,000)	\$ 6,661	To reclassify sponsorship expense to non-federal reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 1,000	\$ 1,000	To reclassify sponsorship expense to non-federal reimbursable costs

# OHIO AUDITOR OF STATE KEITH FABER



**WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**WYANDOT 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 7/19/2022**

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