



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, 2021 and certain compliance requirements related to the Cost Report and Medicaid 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, 2021 and certain compliance requirements related to the Cost Report and Medicaid 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 aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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 2021.

### **Allocation Statistics - Attendance**

We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver transportation services.

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

1. We footed the County Board's Cost Report B4 Detail report for accuracy. There were no computational errors.

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

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 20 Other SSA Allowable recipient dates of service 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.

**Paid Claims**

1. We confirmed that the County Board provided neither adult nor non-medical transportation services.
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 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 total reimbursed units were less than final TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver transportation services.

**Non-Payroll Expenditures**

1. We traced the Financial by State Account Code report to the CBCR forms for Indirect Costs, Program Supervision, SSA and Adult Programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the Detailed Invoice report from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were variances greater than two percent and non-federal reimbursable costs. For any errors, we scanned the Detailed Invoice report for other like errors in the same cost center and we found additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
4. We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver adult program services.

**Payroll**

1. We compared the salaries and benefit costs on the Financial by State Account Code report to the amounts reported on the worksheets/forms for Indirect Costs, Program Supervision, SSA and Adult programs. There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected 40 employees, including the SSA Director. For the employees selected, we compared the organizational chart, Financial by State Account Code, Payroll Export reports, and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance 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 actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the fourth quarter from the Quarterly Salary and Fringe Benefit report 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.
2. We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 13 RMTS observed moments selected by the Department. We 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 indicated it was not aware of any errors that might impacting the identified unit 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 20, 2023

**Appendix**  
**Butler County Board of Developmental Disabilities**  
**2021 Cost Report Adjustments**

|   | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>   |
|---|----------------------------|-------------------|-----------------------------|--|
| <b>Indirect Cost Allocation</b>                   |                            |                   |                             |  |
| Salaries, Gen Expense All Program                 | \$ 501,986                 | \$ 36,475         |                             | To reclassify the Data Management Clerk salaries to Indirect Costs                             |
|   |                            | \$ 64,380         |                             | To reclassify the Data Management Coordinator salary to Indirect Costs                         |
|   |                            | \$ 15,396         |                             | To reclassify the Data Management Clerk benefits to Indirect Costs                             |
|   |                            | \$ 20,238         | \$ 638,475                  | To reclassify the Data Management Coordinator benefits to Indirect Costs                       |
| Service Contracts, Gen Expense All Program        | \$ 219,172                 | \$ (23,858)       | \$ 195,314                  | To reclassify housing costs to Direct Services   |
| Other Expenses, Non-Federal Reimbursable          | \$ -                       | \$ 695            |                             | To reclassify event honoring providers to Non-Federal Reimbursable costs                       |
|   |                            | \$ 1,160          | \$ 1,855                    | To reclassify gifts for speakers to non-federal reimbursable costs                             |
| Other Expenses, Gen Expense All Program           | \$ 820,415                 | \$ (16,320)       |                             | To reclassify costs of document scanning of incident reports to non-federal reimbursable costs |
|   |                            | \$ 600            |                             | To reclassify job coaching services for HR supervisor to Indirect Costs                        |
|   |                            | \$ (695)          |                             | To reclassify event honoring providers to Non-Federal Reimbursable costs                       |
|   |                            | \$ (1,160)        |                             | To reclassify gifts for speakers to non-federal reimbursable costs                             |
|   |                            | \$ (300)          |                             | To reclassify job coaching costs for EI & Family Focus Manager to Program Supervision          |
|   |                            | \$ (300)          | \$ 802,240                  | To reclassify job coaching costs- for SSA Director to Program Supervision                      |
| <b>Program Supervision</b>                        |                            |                   |                             |  |
| Other Expenses, Early Intervention                | \$ 932                     | \$ 300            | \$ 1,232                    | To reclassify job coaching costs for EI & Family Focus Manager to Program Supervision          |
| Other Expenses, Service & Support Admin           | \$ 2,449                   | \$ (600)          |                             | To reclassify job coaching services for HR supervisor to Indirect Costs                        |
|   |                            | \$ (600)          |                             | To reclassify job coaching services for QA Director to Direct Services                         |
|   |                            | \$ 300            | \$ 1,549                    | To reclassify job coaching costs- for SSA Director to Program Supervision                      |
| <b>Direct Services</b>                            |                            |                   |                             |  |
| Unassigned Childrens Program, Contracted Services | \$ -                       | \$ 25,000         | \$ 25,000                   | To reclassify FCFC costs   |

**Appendix**  
**Butler County Board of Developmental Disabilities**  
**2021 Cost Report Adjustments**

|  | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>   |
|--|----------------------------|-------------------|-----------------------------|--|
| <b>Direct Services (Continued)</b>               |                            |                   |                             |  |
| Non-Federal Reimbursable, Other Expenses         | \$ -                       | \$ 16,320         | \$ 16,320                   | To reclassify costs of document scanning of incident reports to non-federal reimbursable costs                           |
| Community Residential, Service Contracts         | \$ 530,294                 | \$ 23,858         |                             | To reclassify housing costs to Direct Services   |
|  |                            | \$ 600            | \$ 554,752                  | To reclassify job coaching services for QA Director to Direct Services   |
| <b>Services and Support Admin</b>                |                            |                   |                             |  |
| Salaries, Service & Support Admin Costs          | \$ 4,303,947               | \$ (36,475)       |                             | To reclassify the Data Management Clerk salaries to Direct Services  |
|  |                            | \$ (15,396)       |                             | To reclassify the Data Management Clerk benefits to Direct Services  |
|  |                            | \$ (64,380)       |                             | To reclassify the Data Management Coordinator salary to Direct Services.   |
|  |                            | \$ (20,238)       | \$ 4,167,458                | To reclassify the Data Management Coordinator benefits to Direct Services.   |
| Service Contracts, Service & Support Admin Costs | \$ 25,000                  | \$ (25,000)       | \$ -                        | To reclassify FCFC costs   |
| <b>Adult Program</b>                             |                            |                   |                             |  |
| Service Contracts, Facility Based Services       | \$ 306,033                 | \$ (155,100)      |                             | To reclassify donation for operational/start-up costs to provider's art studio program to non-federal reimbursable costs |
|  |                            | \$ (121,000)      | \$ 29,933                   | To reclassify renovation costs for provider's art studio program to non-federal reimbursable costs                       |
| Other Expenses, Non-Federal Reimbursable         | \$ -                       | \$ 121,000        |                             | To reclassify renovation costs for provider's art studio program to non-federal reimbursable costs                       |
|  |                            | \$ 155,100        | \$ 276,100                  | To reclassify donation for operational/start-up costs to provider's art studio program to non-federal reimbursable costs |

# OHIO AUDITOR OF STATE KEITH FABER



**BUTLER COUNTY BOARD 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 10/12/2023**

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