



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 Perry 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 Schedule B4 Detail by Client 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 SSA reports with the Cost Report. We found variances exceeding two percent of total units on each row as reported in the Appendix.
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. 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 confirmed that the County Board provided neither adult or 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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Findings
TCM	48	Units billed exceeded actual duration of service	\$ 653.61
TCM	24	Units billed for travel and documentation time	\$ 329.00
		Total	\$982.61

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 during calendar year 2021.

Non-Payroll Expenditures

1. We traced the Expenditures Detailed report to the CBCR forms for indirect costs and SSA programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Expenditures Detailed 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 for non-federal reimbursable and unreported reconciliation costs. For any errors, we scanned the Expenditures Detailed report for other like errors in the same cost center and found none.
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 Expenditures Detailed reports to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, SSA and adult programs. There were no variances.
2. We selected 11 employees, including the SSA Directors and for each the employees selected, we compared the organizational chart, Expenditures Detailed Report and Schedule B4 Detailed 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.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent.
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 Expenditures Detailed report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
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 12 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

For TCM unit rate 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 rate.

The County Board indicated it was not aware of any errors that might impact the identified TCM unit rate.

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.

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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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 18, 2023

Appendix
Perry County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	24,862	(90)	24,772	To correctly report SSA units
Other SSA Allowable Units, CB Activity	1,961	(69)	1,892	To correct Other SSA Allowable units to match SSA report
SSA Unallowable Units, CB Activity	4,025	(134)	3,891	To correct SSA Unallowable units to match SSA report
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 95,672	\$ 600	\$ 96,272	To reclassify ribbon cutting ceremony costs to non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 114,358	\$ (600)	\$ 113,758	To reclassify ribbon cutting ceremony costs to non-federal reimbursable costs
		\$ (175)	\$ (175)	To reclassify COG costs to reconciliation form
Program Supervision				
Salaries, Service & Support Admin	\$ -	\$ 75,842	\$ 75,842	To reclassify SSA Director salary to Program Supervision
Employee Benefits, Service & Support Admin	\$ -	\$ 32,190	\$ 32,190	To reclassify SSA Director benefits to Program Supervision
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 451,383	\$ (75,842)	\$ 375,541	To reclassify SSA Director salary to Program Supervision
Employee Benefits, Service & Support Admin Costs	\$ 266,135	\$ (32,190)	\$ 233,945	To reclassify SSA Director benefits to Program Supervision
CBCR Reconcile CBCR Reconcile Expenses Detail Records				
Fees paid to COG	\$ 390,553	\$ 175	\$ 390,728	To reclassify COG costs to reconciliation form

OHIO AUDITOR OF STATE KEITH FABER



PERRY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

PERRY 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 11/16/2023

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This report is a matter of public record and is available online at
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