



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
614-466-3340
ContactMCA@ohioauditor.gov

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, 2022 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, 2022 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, 2022, 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 2022.

Allocation Statistics - Attendance

We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver transportation services.

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 SSA reports with the Cost Report. We found no variances

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 scanned the Summary by Service Code report and confirmed the County Board provided neither adult nor non-medical transportation services.
2. We selected 50 Targeted Case Management (TCM) recipient dates of service from the Cost Report B4 Detail reports and compared the County Board's documentation to requirements listed in Ohio Admin. Code 5160-48-01(F). We found an instance of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Review Results	Finding
TCM	48	Units billed in excess of service duration	\$658.01

3. We compared the number of reimbursed TCM units from the Summary by Service Code report 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 report for the period January 1, 2022 through December 31, 2022 and found no paid waiver transportation services.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Invoice report to the State Cost Report by State Code report and the State Code report to the amounts reported on the CBCR forms for indirect costs, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the Invoice report for service contracts and other expenses in 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 Invoice report for other like errors in the same cost center. 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).

Non-Payroll Expenditures (Continued)

4. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Payroll Journal and Payroll Cost of Benefits report to the State Cost Report by State Code report and from the State Code report to the amounts reported on the worksheets/forms for indirect costs, SSA and adult programs. There were variances exceeding \$500 that resulted in reclassification to another program or worksheet/form as reported in the Appendix.
2. We selected 23 employees from the Payroll Cost of Benefits report, including the SSA Director and Employment Navigators in cost categories that contributed to Medicaid rates. For the employees selected, we compared the table of organizational, Payroll Cost of Benefits report, TCM Allowable Units report 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 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 first quarter from the Detail by State Code 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. For the 13 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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. 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 omissions, misclassifications, new contracts, or changes due to privatization which would impact the 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.

Butler County Board of Developmental Disabilities
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 4

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 style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

October 11, 2024

**Appendix
Butler County Board of Developmental Disabilities
2022 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	212,454	(48)	212,406	To correctly report SSA units based on an error
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 769,207	\$ (67,217)	\$ 701,990	To reclassify salaries to agree to actual
Other Expenses, Gen Expense All Program	\$ 906,227	\$ (10,267)		To reclassify costs related to a community recognition event
		\$ (1,093)	\$ 894,867	To reclassify unsupported insurance costs
Other Expense, Non-Federal Reimbursable	\$ -	\$ 10,267		To reclassify costs related to a community recognition event
		\$ 1,093	\$ 11,360	To reclassify unsupported insurance costs
Program Supervision				
Salaries, Family Support Services	\$ 15,170	\$ (15,170)	\$ -	To reclassify SSA Director salary
Salaries, Service & Support Admin	\$ -	\$ 15,170	\$ 15,170	To reclassify SSA Director salary
Direct Services				
Early Intervention, Salaries	\$ 1,889,952	\$ 4,664	\$ 1,894,616	To reduce salaries and benefits for early intervention employee
School Age, Service Contracts	\$ -	\$ 25,000	\$ 25,000	To reclass family children first council expenses
Community Residential, Other Expenses	\$ 84,318	\$ 22,251	\$ 106,569	To reclass interpreter services
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 4,474,489	\$ (4,664)		To reduce salaries and benefits for early intervention employee
		\$ 67,217	\$ 4,537,042	To reclassify salaries to agree to actual
Service Contracts, Service & Support Admin Costs	\$ 25,000	\$ (25,000)	\$ -	To reclass family children first council expenses
Other Expenses, Service & Support Admin Costs	\$ 66,373	\$ (22,251)	\$ 44,122	To reclass interpreter services
Adult Programs				
Service Contracts, Facility Based Services	\$ 139,230	\$ (100,000)	\$ 39,230	To reclassify payments for operating costs for privatized adult service provider
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 100,000	\$ 100,000	To reclassify payments for operating costs for privatized adult service provider

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 11/7/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov