



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 Holmes 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 compared the allocation methodology used in the square footage summary for the waiver services to the period of service delivery. We confirmed the allocation method was consistent with the period of service delivery.

Allocation Statistics - Attendance

1. We footed the Hab, LHI and Adult Facility Based Day Services Attendance reports for accuracy. There were computational errors and issued adjustments to the Appendix.

We compared the attendance reports to the reported number of individuals served days of attendance to the Cost Report Guide. We identified variances and issued an adjustment to the Appendix.

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance reports to the Cost Report. We found no variances.

Allocation Statistics - Transportation

1. We footed the Transportation Doc report for accuracy. We found computational errors.

 We compared the total number of adult one-way trips from the transportation report to the Cost Report. There were variances greater than two percent as reported in the Appendix.
2. We traced the number of trips for 10 adults for one month from the daily service documentation to the transportation report. There were no variances over 10 percent.
3. We found no cost of bus tokens/cabs were reported on the *Annual Summary of Transportation Services*. We scanned the SAC Detailed Expense reports for any omitted costs and found none.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Cost Report B4 Detail and Gatekeeper Unit 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 greater than two percent 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.
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 both adult and non-medical transportation services and we selected 25 services among all waiver service codes for each from the Summary by Service Code report.

 We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery. We found no instances of non-compliance.
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	Review Results	Finding
TCM	5	Units billed by two SSAs for same activity at the same time	\$68.04

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 found that no contracted adult or transportation services in our paid claims sample.
5. We confirmed through inquiry with the County Board and scanning of the Summary by Service Code report that it does not have any contracted commercial transportation.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the SAC Detailed Expense report to the amounts reported on the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses on the SAC Detailed Expense report 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, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the SAC Detailed Expense report for other like errors in the same cost center. We found additional similar errors and 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 confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program, professional service costs or square footage without final attendance statistics. We reclassified psychological service costs in the non-payroll expenditures section and reported corresponding statistics.

Payroll

1. We compared the salaries and benefit costs on the SAC Detailed Expense report 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 14 employees from the SAC Detailed Expense report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detailed Expense report, Cost Report B4 Detail reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and to the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 was greater than 10 percent, and we scanned the SAC Detailed Expense report and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors. There were no additional variances.
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 Payroll and Benefits by Date Span Summary to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled the MAC reimbursed salaries and benefits.
2. For the one RMTS observed moment 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

1. 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 stated it was not aware of any errors or omissions except there was an error in non-reimbursable square footage related to the adult services privatization. We obtained the square footage summary and confirmed the error and reported the corrected square footage in the Appendix.

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 25, 2024

**Appendix
Holmes County Board of Developmental Disabilities
2022 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Non-Reimbursable, General	38,963	(16,725)	22,238	To correct square footage error
Attendance Statistics				
Adult Program, Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	45	(7)	38	To remove individuals served for unsupported costs
B, Facility Based Services (Non-Title XX Only)	11	(1)	10	To remove individuals served for unsupported costs
C, Facility Based Services (Non-Title XX Only)	20	5		To match attendance reports
		(1)	24	To remove individuals served for unsupported costs
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	3,120	84		To match Non-Title XX attendance reports
		(464)	2,740	To remove days of attendance for unsupported costs
B, Facility Based Services (Non-Title XX Only)	756	(67)	689	To remove days of attendance for unsupported costs
C, Facility Based Services (Non-Title XX Only)	1,413	(67)		To match Non-Title XX attendance reports
		(9)	1,337	To remove days of attendance for unsupported costs
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	6,549	342	6,891	To match transportation report
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	9,459	(5)	9,454	To reclassify SSA units for paid claim error
SSA Unallowable Units, CB Activity	903	(68)		To agree to the unallowable unit report
		5	840	To reclassify SSA units for paid claim error
Program Supervision				
Salaries, Facility Based Services	\$ 23,174	\$ (1,450)	\$ 21,724	To reclassify Assistant Superintendent salaries
Employee Benefits, Facility Based Services	\$ 7,522	\$ 56	\$ 7,578	To reclassify Assistant Superintendent benefits

Appendix
Holmes County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Direct Services				
Salaries, Community Residential	\$ 21,779	\$ (10,889)	\$ 10,890	To reclassify Adult Service Worker salaries
Salaries, Family Support Services	\$ 26,961	\$ 2,172	\$ 29,133	To reclassify Family Support Services salaries
Employee Benefits, Community Residential	\$ 16,248	\$ (8,124)	\$ 8,124	To reclassify Adult Service Worker benefits
Employee Benefits, Family Support Services	\$ 7,037	\$ 758	\$ 7,795	To reclassify Family Support Services benefits
Psychological Services				
Service Contracts, Community Residential	\$ -	\$ 900	\$ 900	To reclassify psychological services
No. of Individuals Served, Community Residential	-	2	2	To report individuals served
Transportation Services				
Salaries, Gen Expense All Program	\$ 203,730	\$ (144)	\$ 203,586	To reclassify Assistant Superintendent salaries
Employee Benefits, Gen Expense All Program	\$ 156,677	\$ (331)	\$ 156,346	To reclassify Assistant Superintendent benefits
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 297,570	\$ (578)	\$ 296,992	To reclassify Assistant Superintendent salaries
Employee Benefits, Service & Support Admin Costs	\$ 146,590	\$ (483)	\$ 146,107	To reclassify Assistant Superintendent benefits
Service Contracts, Service & Support Admin Costs	\$ 3,788	\$ (900)	\$ 2,888	To reclassify psychological services
Other Expenses, Service & Support Admin Costs	\$ 3,211	\$ (150)	\$ 3,061	To reclassify COG expense
Adult Program				
Salaries, Community Employment	\$ -	\$ 10,889	\$ 10,889	To reclassify Adult Service Worker salaries
Employee Benefits, Community Employment	\$ -	\$ 8,124	\$ 8,124	To reclassify Adult Service Worker benefits
Service Contracts, Facility Based Services	\$ 250,670	\$ (27,720)	\$ 222,950	To reclassify unsupported adult program expenses
Other Expenses, Facility Based Services	\$ 6,618	\$ (375)	\$ 6,243	To reclassify costs with lack of supporting documentation
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 27,720		To reclassify unsupported adult program expenses
		\$ 375	\$ 28,095	To reclassify costs with lack of supporting documentation
CBCR Reconcile Expenses				
Fees paid to COG or Payments	\$ 256,842	\$ 150	\$ 256,992	To reclassify COG expenses

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HOLMES COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HOLMES 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 10/22/2024

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