



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 Montgomery 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 and scanning of the Summary by Service Code report 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

1. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid per trip waiver transportation.
2. We compared the cost of bus tokens/cabs on the Billing History report and Expenditures Summary All Funds reports to the *Annual Summary of Transportation Services* and the *Transportation Services form*. We found no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's All Units by Biller 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 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 only provided non-medical transportation services, and we selected 25 non-medical transportation services among all waiver service codes 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	7	Units billed by two SSAs for same activity at the same time	\$95.25
TCM	1	Units billed for travel time	\$13.61
		Total	\$108.86

3. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2022.
4. 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.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Expenditures Summary All Funds 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.
2. We selected 60 disbursements from the service contracts and other expenses on the Expenditures Summary All Funds 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.

Non-Payroll Expenditures (Continued)

For any errors, we scanned the Expenditures Summary All Funds 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 through inquiry that the County Board uses the county's financial system for reporting.
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 Salary and Benefits by Employee User Code and MAC Costs by Individual report to the Expenditure Crosswalk and from the Crosswalk to the amounts reported on the forms for indirect costs, program supervision, SSA and adult programs. There were no variances.
2. We selected 40 employees from the Salary and Benefits by Employee User Code report from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salary and Benefits by Employee User Code, All Units by Biller 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. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Salary and Benefits by Employee User Code 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 additional variances as reported in the Appendix.
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 Historical Labor and Burden Distribution Register to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits agree to the MAC reimbursed salaries and benefits.
2. For the 15 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 errors that might impact 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

November 5, 2024

Appendix
Montgomery 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	240,808	(7) (1)	240,800	To reclassify SSA unallowable units To reclassify SSA unallowable unit
SSA Unallowable Units, CB Activity	26,701	7 1	26,709	To reclassify SSA unallowable units To reclassify SSA unallowable unit
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,146,747	\$ (137,649)		To reclassify Director of Clinical Behavior Support Specialists salary To reclassify Eligibility & SSA Manager salaries
		\$ 91,874		To reclassify portion of Training Specialist salary
Employee Benefits, Gen Expense All Program	\$ 573,319	\$ (48,420)	\$ 1,104,361	To reclassify Director of Clinical Behavior Support Specialists To reclassify Eligibility & SSA Manager benefits
		\$ 41,292		To reclassify portion of Training Specialist benefits
Service Contracts, Gen Expense All Program	\$ 474,093	\$ (906)		To reclassify inspection costs for non DD facility leased to another entity
		\$ 136	\$ 473,323	To reclassify design costs to match communication director salary and benefits
Other Expenses, Non-Federal Reimbursable	\$ 306,305	\$ 906		To reclassify inspection costs for non DD facility leased to another entity
		\$ 13,944		To reclassify gifts and promotional items
		\$ 24	\$ 321,179	To reclassify design costs to match communication director salary and benefits
Program Supervision				
Salaries, School Age	\$ -	\$ 9,545		To reclassify Admin Professional salary
		\$ 22,345	\$ 31,890	To reclassify Director of Provider Relations salary
Salaries, Facility Based Services	\$ -	\$ 73,568	\$ 73,568	To reclassify Recreation Manager salary

Appendix
Montgomery County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision (Continued)				
Salaries, Unassign Adult Program	\$ -	\$ 38,181		To reclassify Admin Professional salary
		\$ 89,379		To reclassify Director of Provider Relations salary
		\$ 137,649	\$ 265,209	To reclassify Director of Behavior Support salary
Employee Benefits, School Age	\$ -	\$ 7,179		To reclassify Admin Professional benefits
		\$ 3,547	\$ 10,726	To reclassify Director of Provider Relations benefits
Employee Benefits, Facility Based Services	\$ -	\$ 38,738	\$ 38,738	To reclassify Recreation Manager benefits
Employee Benefits, Unassign Adult Program	\$ -	\$ 28,715		To reclassify Admin Professional benefits
		\$ 14,187		To reclassify Director of Provider Relations benefits
		\$ 48,420	\$ 91,322	To reclassify Director Clinic Behavior Support benefits
Direct Services				
Salaries, School Age	\$ 94,802	\$ 5,452	\$ 100,254	To reclassify Recreation Support Specialist salary
Salaries, Unassigned Children	\$ -	\$ 6,791	\$ 6,791	To reclassify Recreation Aide salary
Salaries, Community Residential	\$ 227,685	\$ 1,817	\$ 229,502	To reclassify Recreation Support Specialist salary
Employee Benefits, School Age	\$ 46,389	\$ 2,192	\$ 48,581	To reclassify Recreation Support Specialist benefits
Employee Benefits, Unassigned Children	\$ -	\$ 1,060	\$ 1,060	To reclassify Recreation Aide benefits
Employee Benefits, Community Residential	\$ 134,513	\$ 731	\$ 135,244	To reclassify Recreation Support Specialist benefits
Service Contracts, School Age Program	\$ 141,872	\$ 21,413	\$ 163,285	To reclassify student to adult life transition costs
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 5,312,100	(91,874)		To reclassify Eligibility & SSA Manager salaries
		(75,062)		To reclassify Behavior Support Service Manager salaries
		\$ (3,389)	\$ 5,141,775	To reclassify portion of Training Specialist salary

Appendix
Montgomery County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin (Continued)				
Employee Benefits, Service & Support Admin Costs	\$ 2,263,557	(41,292)		To reclassify Eligibility & SSA Manager benefits
		(28,993)		To reclassify Behavior Support Service Manager benefits
		\$ (1,933)	\$ 2,191,339	To reclassify portion of Training Specialist benefits
Service Contracts, Service & Support	\$ 32,707	\$ (21,413)	\$ 11,294	To reclassify student to adult life transition costs
Adult Program				
Salaries, Facility Based Services	\$ 288,815	\$ (7,269)		To reclassify Recreation Support Specialist salary
		\$ (73,568)		To reclassify Recreation Manager salary
		\$ (47,726)		To reclassify Admin Professional salary
		\$ (6,791)		To reclassify Recreation Aide salary
		\$ (111,724)	\$ 41,737	To reclassify Director of Provider Relations salary
Salaries, Unassign Adult Program	\$ 13,997	\$ 75,062	\$ 89,059	To reclassify Behavior Support Services Manager benefits
Employee Benefits, Facility Based Services	\$ 152,178	\$ (2,923)		To reclassify Recreation Support Specialist benefits
		\$ (38,738)		To reclassify Recreation Manager benefits
		\$ (35,894)		To reclassify Admin Professional benefits
		\$ (1,060)		To reclassify Recreation Aide benefits
		\$ (17,734)	\$ 55,829	To reclassify Director of Provider Relations benefits
Employee Benefits, Unassign Adult Program	\$ -	\$ 28,993	\$ 28,993	To reclassify Behavior Support Services Manager benefits
Service Contracts, Unassign Adult Program	\$ 192	\$ (160)	\$ 32	To reclassify design costs to match communication director salary and benefits
Other Expenses, Facility Based Services	\$ 84,370	(13,944)		To reclassify gifts and promotional items
		\$ (2,496)		To reclassify community event costs
		\$ (2,000)	\$ 65,930	To reclassify business event sponsorship
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 2,496		To reclassify community event costs
		\$ 2,000	\$ 4,496	To reclassify business event sponsorship

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONTGOMERY 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 11/21/2024

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