



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Lawrence County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary by Funding Source, Service and Biller report for accuracy. There were no computational errors.

We compared the number and type of units from the SSA report with the Cost Report. There were differences greater than two percent as reported in the Appendix.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA report to the activities listed in Ohio Admin. Code Â§ 5160-48-01(D) and to the elements required by Ohio Admin. Code Â§ 5160-48-01(F). There were variances greater than 25 percent of total units tested.

As a result, we selected an additional sample of 60 Other SSA allowable units and performed the same testing. The combined error rate exceeded 25 percent and we projected and reclassified 257 units to TCM for Medicaid eligible individuals as reported in the Appendix.

Paid Claims

1. We selected 50 Targeted Case Management recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. There were no instances of non-compliance.
2. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. Total net Medicaid reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses in cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and 2 CFR 200.420 - .475. There were variances greater than two percent and non-federal reimbursable costs over \$500 as reported in the Appendix.

Non-Payroll Expenditures (Continued)

2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).

Payroll

1. We compared the salaries and benefit costs on the State Expenses Summary Report to the amounts reported on worksheets/forms that contribute to Medicaid rates. There were no variances.
2. We selected 25 employees from cost categories that contribute to Medicaid rates. We compared the organizational chart, job descriptions, and SAC Expense Detail report to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guide. There were no variances.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Payroll and Benefits by Date Span Detailed By Post Date report during the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that the actual salaries and benefits equaled MAC salary and benefit costs.
2. We requested supporting documentation for 10 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There was one moment in which the documentation provided did not reflect the time of the observed moment.

We also compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019. There were no variances.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, 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 requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

May 19, 2021

Appendix
Lawrence County Board of Developmental Disabilities
2019 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	32,284	257	32,541	To project SSA unit errors and reclassify units as TCM due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	836	(152) (257)		To correctly report SSA units
		(3)	424	To project SSA unit errors and reclassify units as TCM due to Medicaid eligibility
				To reclassify Other Allowable Units after date of death to Unallowable
SSA Unallowable Units, CB Activity	1,990	107 3	2,100	To correctly report SSA units
				To reclassify Other Allowable Units after date of death to Unallowable
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 552		To reclassify staff appreciation dinner as non-federal reimbursable costs
		\$ 625	\$ 1,177	To reclassify fundraising costs as non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 312,851	\$ (552)		To reclassify staff appreciation dinner as non-federal reimbursable costs
		\$ (625)	\$ 311,674	To reclassify fundraising costs as non-federal reimbursable costs
Program Supervision				
Other Expenses, Service & Support Admin	\$ 810	\$ 173	\$ 983	To reclassify Program Supervision IT expenses
Building Services				
Other Expenses, Service & Support Admin	\$ 11,715	\$ 1,187	\$ 12,902	To reclassify building supplies
Services and Support Admin				
Other Expenses, Service & Support Admin Co:	\$ 53,687	\$ (173)		To reclassify Program Supervision IT expenses
		\$ (1,187)	\$ 52,327	To reclassify building supplies

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LAWRENCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LAWRENCE 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 6/1/2021

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