



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Medina 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.

### **Allocation Statistics - Attendance**

1. We footed the Day Service Summary, Facility Based Contract Expense and Attendance Detail reports and the Detailed Case Note for Employment report for accuracy. There were no computational errors.

We compared the number of individuals served, days of attendance and 15 minute units from the attendance reports to the Cost Report and Cost Report Guide. There were no differences.

2. We selected five facility based service individuals and traced total attendance days for two months between the monthly attendance documentation and the attendance reports to the Cost Report. There were no differences.

We compared the acuity level for each individual from the attendance reports to the AAI Assessment Center View report and ensured at least two individuals from each acuity level were tested. There were no differences.

### **Allocation Statistics - Transportation**

1. We footed the Transportation by Age Group Detail, Title XX Summary Sheet, Contract Travel and Paid Parent Travel reports for accuracy. There were no computational errors.

We compared the number of one-way trips from the transportation reports to the Cost Report. There were no variances greater than two percent.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports. There was a variance less than 10 percent of the total trips tested.

3. We compared the cost of bus tokens/cabs on the IHAC SAC Detail reports to the Cost Report. There was no variance.

### **Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's TCM Summary and TCM 2019 Complete reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports with the Cost Report. There were no variances greater than two percent of total units on each row.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). There were no variances or noncompliance with the documentation elements.

### **Paid Claims**

1. We selected 50 recipient dates of service among adult and transportation service from the Summary by Service Code data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 in effect at the time of service delivery.

We found one unit of (FTB) - Non Medical Transportation - One Way Trips selected did not include the beginning or ending odometer reading in the service documentation.

2. 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.
3. 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.
4. For selected contracted transportation services, we compared the usual and customary rate with the reimbursed rate. We found that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.
5. We found transportation services in our sample that were rendered by Medina County Public Transport that were billed as commercial transportation (ATT/FTT/STT). We compared the contract for the period after April 15, 2015 and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 to confirm the following:
  - The contract language is specific and describes the services that will be provided;
  - The County Board has documentation showing that the service is different from what is available to the general public; and
  - The County Board provided documentation that it performed an analysis showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

### **Non-Payroll Expenditures**

1. We selected 60 disbursements from the service contracts and other expenses from 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 no variances greater than two percent of the total service contracts and other expenses on any worksheet/form. There were costs over \$500 which are non-federal reimbursable as reported in the Appendix.

**Non-Payroll Expenditures (Continued)**

2. We confirmed that the County Board's 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).
3. We verified there were associated costs reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program costs or square footage without final attendance statistics.

**Payroll**

1. We compared the salaries and benefit costs on the SAC Expense Detail report to the amounts reported on the worksheets/forms. There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, SAC Expense Detail report and job descriptions 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 variances exceeding \$500 as reported in the Appendix.

**Medicaid Administrative Claiming (MAC)**

1. We compared the County Board's actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the payroll reports for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified that the MAC salaries and benefits exceeded actual salaries and benefits by less than one percent.
2. We requested supporting documentation for 12 RMTS observed moments selected by DODD for the second quarter and determined if the documentation contained the participant's name, date and time of the moment and the activity performed. The documentation contained the identified elements.

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.

**Unit Rate**

1. We scanned the Cost Report and inquired with County Board's management regarding Opportunities for Ohioans with Disabilities (OOD) revenue. The county board confirmed the OOD funding was mainly for community employment costs and corresponding statistics were reported on the Cost Report. Moreover, the County Board also stated a portion of the community employment costs were for transportation; however, corresponding trips were not tracked and recorded on the Cost report. The County Board provided supporting documentation for the transportation costs and we reported an offset to community employment and a reduction in unassigned adult costs in the Appendix.

We also inquired about the unit rates for the facility based services, transportation and SSA with the County Board and confirmed there were no omitted statistics or costs that would impact these rates.

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.

Medina County Board of Developmental Disabilities  
Independent Accountants' Report on  
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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.

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

May 6, 2021

**Appendix**  
**Medina County Board of Developmental Disabilities**  
**2019 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	<u>Explanation of Correction</u>
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 965,141	\$ (3,290)	\$ 961,851	To reclassify portion of Community Relations Assistant position
Employee Benefits, Gen Expense All Program	\$ 673,438	\$ (2,846)	\$ 670,592	To reclassify portion of Community Relations Assistant position
Service Contracts, Gen Expense All Program	\$ 184,770	\$ (5,000)	\$ 179,770	To reclassify data mapping for levy results
Other Expenses, Non-Federal Reimbursable	\$ 31,821	\$ 9,887		To reclassify advertising expense
		\$ 5,000		To reclassify data mapping for levy results
		\$ 3,290		To reclassify portion of Community Relations Assistant position
		\$ 2,846	\$ 52,844	To reclassify portion of Community Relations Assistant position
Other Expenses, Gen Expense All Program	\$ 360,996	\$ (9,887)	\$ 351,109	To reclassify advertising expense
<b>Program Supervision</b>				
Salaries, Unassign Adult Program	\$ -	\$ 89,972		To reclassify Director of Community Employment Salaries
		\$ 80,433	\$ 170,405	To reclassify Director of Day Services Salaries
Employee Benefits, Unassign Adult Program	\$ -	\$ 54,814		To reclassify Director of Community Employment Benefits
		\$ 12,850	\$ 67,664	To reclassify Director of Day Services Benefits
<b>Adult Program</b>				
Salaries, Unassign Adult Program	\$ 429,008	\$ (89,972)		To reclassify Director of Community Employment Salaries
		\$ (80,433)		To reclassify Director of Day Services Salaries
		\$ (62)	\$ 258,541	To remove OOD transportation costs without statistics
Employee Benefits, Unassign Adult Program	\$ 271,192	\$ (54,814)		To reclassify Director of Community Employment Benefits
		\$ (12,850)	\$ 203,528	To reclassify Director of Day Services Benefits
<b>a1 Adult</b>				
Community Employment, Less Revenue	-	\$ 594	594	To record offset for OOD transportation costs without statistics

# OHIO AUDITOR OF STATE KEITH FABER



**MEDINA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MEDINA 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 5/27/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)