



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 Warren 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 Consumer, Service and Date and Billing History 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 differences.

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.

Paid Claims

1. 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 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 costs over \$500 which are non-federal reimbursable as reported in the Appendix.

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).

Payroll

1. We compared the salaries and benefit costs on the Kronos Salary and Benefit reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 34 employees and compared the organizational chart, Kronos Salary and Benefit reports 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 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 Register by Account report for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified actual salary and benefits exceeded MAC salaries and benefit costs.
2. We requested supporting documentation for 15 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. The documentation contained the identified elements.

We 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 differences.

Unit Rate

We inquired about the unit rate for supported employment - community employment and transportation and if there were any omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates. The County Board indicated there were additional non-waiver trips and provided supporting documentation for the trips and corresponding expenditure detail. We added the omitted trips and removed the cost of bus tokens and cabs as reported in the Appendix.

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

June 16, 2021

Appendix
Warren County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	1	2,326	2,327	To add unreported trips
Facility Based Services, CB Cost of Bus, Tokens, Cabs	\$ 46,079	\$ (44,724)	\$ 1,355	To match transportation report
Supported Emp.-Enclave, CB Cost of Bus, Tokens, Cabs	\$ -	\$ 540	\$ 540	To match transportation report
Supported Emp. - Comm. Emp., CB One Way Trips	1	2,382	2,383	To add unreported trips
Supported Emp. - Comm. Emp., CB Cost of Bus, Tokens, Cabs	\$ 51,136	\$ (48,381)	\$ 2,755	To match transportation report
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,708,311	\$ (25,262)		To reclassify portion of salary related to supervising MUI's
		\$ (80,291)	\$ 1,602,758	To reclassify Community Integration Coordinator
Other Expenses, Non-Federal Reimbursable	\$ 498,836	\$ 2,385		To reclassify promotional expenses
		\$ 1,000	\$ 502,221	To reclassify sponsorship expense without adequate supporting documentation
Other Expenses, Gen Expense All Program	\$ 191,124	\$ (2,385)		To reclassify promotional expenses
		\$ (1,000)	\$ 187,739	To reclassify sponsorship expense without adequate supporting documentation
Direct Services				
Salaries, Community Residential	\$ 226,625	\$ 80,291		To reclassify Community Integration Coordinator
Salaries, Non-Federal Reimbursable	\$ 103,301	\$ 25,262	\$ 128,563	To reclassify portion of salary related to supervising MUI's
Program Supervision				
Other Expenses, Community Employment	\$ 198	\$ 295	\$ 493	To reclassify training expense
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 35,955	\$ (295)	\$ 35,660	To reclassify training expense

OHIO AUDITOR OF STATE KEITH FABER



WARREN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WARREN 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 6/29/2021

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