



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 Allen County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid 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 that it did not provide any paid Medicaid waiver services during a portion of calendar year 2020.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the Billing History - Summary and data for five individuals from the County Board's Receivable Billing Reimbursable Detail by Consumer, Service and Date report for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, 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 60 Other SSA Allowable units 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). We found no noncompliance with the documented activity or required elements. There were variances greater than 10 percent of total units tested as reported in the Appendix.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

Paid Claims

1. We selected the two community transition payments from the Summary by Service Code. We compared the County Board's service documentation to the requirements of the service code per Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery. Community transition is defined as reimbursement for non-recurring household start-up expenses for which an individual is directly responsible.

The County Board included the cost for SSA services in the amount billed which is not consistent with the definition. We confirmed that the County Board did not separately bill the SSA services as targeted case management.

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 no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

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 variances greater than two percent and non-federal reimbursable exceeding \$500 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 § 5123-4-01(N)(1).
3. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver adult program services.

Payroll

1. We compared the salary and benefit costs on the 2020 Wages and Salaries report to the amounts reported on the Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Program worksheets/forms. There were no variances.
2. We selected 31 employees and compared the organizational chart, staffing/payroll journal 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.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
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 to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for 11 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed. There were two observed moments in which the documentation did not reflect the time.

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, Attachment B. We found no exceptions with the Medicaid rates. We submitted a separate report on the detailed results for the specific moments tested to the Department and the County Board.

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 confirmed that it did not report attendance days to acuity level C as it was unaware of this change. We obtained supporting documentation for reclassification of days from June through December at acuity level C as reported 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.

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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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2022

Appendix
Allen County Board of Developmental Disabilities
2020 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	77,717	7	77,724	To correct SSA units
Other SSA Allowable Units, CB Activity	3,906	(7)	3,899	To correct SSA units
Attendance Statistics				
Non-Title XX Days Only				
Facility Based Services (Non-Title XX Only), A	609	(212)	397	To reclassify days after 6/1/2020 to Acuity C
Facility Based Services (Non-Title XX Only), C	60	212	272	To reclassify days after 6/1/2020 to Acuity C
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 254,346	\$ 2,450 \$ 1,599 \$ 1,070	\$ 259,465	To reclassify unallowable promotional expense To reclassify unallowable food expense To reclassify unallowable staff appreciation billboard expense
Other Expenses, Gen Expense All Program	\$ 607,709	\$ (500,000) \$ (2,450) \$ (1,599) \$ (1,070)	\$ 102,590	To reclassify capital asset To reclassify unallowable promotional expense To reclassify unallowable food expense To reclassify unallowable staff appreciation billboard expense
Direct Services				
Non-Federal Reimbursable	\$ 7,370	\$ 39,462	\$ 46,832	To reclassify Investigative Agent salary
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 2,156,338	\$ (39,462)	\$ 2,116,876	To reclassify Investigative Agent salary
CBCR Reconcile				
CBCR Reconcile Expenses Detail Records				
Purchases Greater than \$5,000	\$ 967,285	\$ 500,000	\$ 1,467,285	To reclassify capital asset

OHIO AUDITOR OF STATE KEITH FABER



ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ALLEN 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 7/19/2022

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