



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 Clark 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 for only 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 waiver adult program 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 County Board's Receivable Billing Reimbursable Summary 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 Summary with the Cost Report. We found variances greater than two percent of total units on each row as reported in the Appendix.

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). There were variances greater than 10 percent of total units tested as reported in the Appendix.

We found no noncompliance with the documentation elements.

3. We confirmed the error rate in the Other SSA Allowable units tested was below the 25 percent threshold.

Paid Claims

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

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

2. We selected 50 Targeted Case Management (TCM) recipient dates of service and compared the County Board's documentation to the requirements listed in Ohio Admin. Code § 5160-48-01(F). We found one instance of non-compliance for billing for travel time and calculated a recoverable finding of \$24.58.

We also reported the corresponding unit adjustments in the Appendix.

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. The variances found in the payroll procedures included community employment expenses and we obtained the corresponding community employment units as reported in the Appendix.

Payroll

1. We compared the salaries and benefit costs on the detailed State Expenses report to the amounts reported on the worksheets/forms. There were no variances.

2. We selected 34 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. The misclassification errors in procedure 2 were greater than 10 percent and we scanned the detailed payroll reports and compared the classification of employees to entries on the Cost Report worksheets/forms and the Cost Report Guide.

We found no additional variances.

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 equaled MAC reimbursed salaries and benefits.

2. We confirmed that the supporting documentation for 15 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed.

We found one moment in which the supporting documentation was insufficient to confirm the reported activity. We shared the detailed results with the County Board and the Department.

We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, Attachment B for the 14 confirmed moments. We found no variances in these 14 moments.

Unit Rate

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we obtained the Cost Report 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 unaware of any additional errors impacting 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.

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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, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

June 8, 2022

Appendix
Clark County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
15 Minute Units, Non-Title XX Only Supported				
Emp. - Community Employment	-	653	653	To add omitted units
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	75,201	(4,289)		To match to SSA Summary
		9		To reclassify TCM units incorrectly coded as Other Allowable Units
		(2)	70,919	To remove units for travel time
Other SSA Allowable Units, CB Activity	4,576	(287)		To match to SSA Summary
		(11)	4,278	To correct reported units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 251,778	\$ 42,575	\$ 294,353	To reclassify salary for the Intake Assistant
Employee Benefits, Gen Expense All Program	\$ 666,699	\$ 6,886	\$ 673,585	
				To reclassify benefits for the Intake Assistant
Service Contracts, Gen Expense All Program	\$ 405,387	\$ (2,600)		To reclassify costs for billboards
		\$ (2,000)		To reclassify costs for sponsorship fees
		\$ (2,592)		To reclassify costs for advertising
		\$ (538)		To reclassify costs for a legislative breakfast
		\$ (800)	\$ 396,857	To reclassify costs for support for local public radio
Other Expenses, Gen Expense All Program	\$ 1,000,052	\$ 298	\$ 1,000,350	To reclassify supplies for intake staff
Other Expenses, Non-Federal Reimbursable	\$ 424	\$ 1,000		To reclassify costs for a donation to the Salvation Army
		\$ 2,600		To reclassify costs for billboards
		\$ 2,000		To reclassify costs for sponsorship fees
		\$ 2,592		To reclassify costs for advertising
		\$ 538		To reclassify costs for a legislative breakfast
		\$ 800	\$ 9,954	To reclassify costs for support for local public radio
Program Supervision				
Salaries, SSA	\$ 206,782	\$ (20,674)		To reclassify a portion of salary for the Dir. Of Comm. Emp Connections
		\$ (62,021)		To reclassify a portion of salary for the Dir. Of Comm. Emp Connections
		\$ (42,575)		To reclassify salary for the Intake Assistant
		\$ (13,244)		To reclassify a portion of salary for the Administrative Assistant
		\$ (4,415)	\$ 63,853	To reclassify a portion of salary for the Administrative Assistant
Employee Benefits, SSA	\$ 86,100	\$ (9,485)		To reclassify a portion of benefits for the Dir. Of Comm. Emp Connections
		\$ (3,162)		To reclassify a portion of benefits for the Dir. Of Comm. Emp Connections
		\$ (6,886)		
		\$ (5,228)		To reclassify benefits for the Intake Assistant
		\$ (1,743)	\$ 59,596	To reclassify a portion of benefits for the Administrative Assistant
Service Contracts, Facility Based Services	\$ 13,266	\$ (600)		To reclassify costs for monthly dance party
		\$ (1,236)		To reclassify costs for an adult chair lift
		\$ (10,635)	\$ 795	To reclassify costs for the CORSA insurance premium

Appendix
Clark County Board of Developmental Disabilities
2020 Cost Report Adjustments

Service Contracts, Service & Support Admin	\$ 318,005	\$ (12,561)			To reclassify housing costs for clients
		\$ (5,527)			To reclassify adult days services expense
		\$ (600)			To reclassify a woodworking expense
		\$ (24,000)			To reclassify an Family & Children First Council expense
		\$ (1,000)	\$ 274,317		To reclassify costs for a donation to the Salvation Army
Direct Services					
Salaries, Community Residential	\$ 47,103	\$ 28,484	\$ 75,587		To reclassify a portion of salary for the Behavioral Support Specialist
Benefits, Community Residential	\$ 57,851	\$ 14,360	\$ 72,211		To reclassify a portion of benefits for the Behavioral Support Specialist
Service Contracts, Unassign Children Program	\$ -	\$ 24,000	\$ 24,000		To reclassify an Family & Children First Council expense
Service Contracts, Community Residential	\$ 261,145	\$ 12,561	\$ 273,706		To reclassify housing costs for clients
Services and Support Admin					
Salaries, Service & Support Admin Costs	\$ 1,567,375	\$ 62,021			To reclassify a portion of salary for the Dir. Of Comm. Emp Connections
		\$ 13,244			To reclassify a portion of salary for the Administrative Assistant
		\$ (28,484)	\$ 1,614,156		To reclassify a portion of salary for the Behavioral Support Specialist
Employee Benefits, Service & Support Admin C	\$ 1,119,790	\$ 9,485			To reclassify a portion of benefits for the Dir. Of Comm. Emp Connections
		\$ (14,360)			To reclassify a portion of benefits for the Behavioral Support Specialist
		\$ 5,228	\$ 1,120,143		To reclassify a portion of benefits for the Administrative Assistant
Other Expenses, Service & Support Admin Costs	\$ 4,570	\$ (298)	\$ 4,272		To reclassify supplies for intake staff
Adult Program					
Salaries, Facility Based Services	\$ 318,687	\$ (41,787)	\$ 276,900		To reclassify salary for the Job Coach
Salaries, Community Employment	\$ -	\$ 41,787			To reclassify salary for the Job Coach
		\$ 4,415			To reclassify a portion of salary for the Administrative Assistant
		\$ 20,674	\$ 66,876		To reclassify a portion of salary the Dir. Of Comm. Emp Connections
Employee Benefits, Facility Based Services	\$ 237,603	\$ (34,190)	\$ 203,413		To reclassify Benefits for the Job Coach
Employee Benefits, Community Employment	\$ -	\$ 34,190			To reclassify Benefits for the Job Coach
		\$ 3,162			To reclassify a portion of benefits for the Dir. Of Comm. Emp Connections
		\$ 1,743	\$ 39,095		To reclassify a portion of benefits for the Administrative Assistant
Service Contracts, Facility Based Services	\$ -	\$ 600			To reclassify costs for monthly dance party
		\$ 1,236			To reclassify costs for an adult chair lift
		\$ 600			To reclassify a woodworking expense
		\$ 10,635			To reclassify costs for the CORSA insurance premium
		\$ 5,527	\$ 18,598		To reclassify adult days services expense

OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLARK 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 7/12/2022

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