



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 Fairfield 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:

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 SSA report with the Cost Report. We found no variances.

2. We selected 60 Other SSA Allowable units from the Services Provided Detail report 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 no variances greater than 10 percent of total units tested.

Paid Claims

1. We selected the one community transition paid claim from the Medicaid Billing System (MBS) data. We compared the County Board's documentation to the requirements of the service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery. We found no instance of non-compliance.
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 MBS summary to the final reported units. We confirmed that total reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses 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 or costs exceeding \$500 which are non-federal reimbursable on any worksheet/form.

Payroll

1. We compared the salaries and benefit costs on the 2020 YTD Expense Summary to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, the Individual Earnings Record by Account report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to confirm the allocation is consistent with the Cost Report Guide. There were no variances.
3. We confirmed that the County Board had shared personnel costs with the Vinton County Board of Developmental Disabilities. We traced supporting documentation to the Cost Report and confirmed that the shared personnel costs were reported as non-federal reimbursable.

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 matched the MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for 13 RMTS observed moments selected by DODD contained the name, date and time and activity.

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 and found one variance.

We shared the detailed results with the County Board and the Department.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements.

Unit Rate

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we read 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 identified costs related to Opportunities for Ohioans with Disabilities (OOD) services that were omitted from the less revenue total recorded on A1 Adult form. We reclassified OOD expenses for the Community Support Manager per the Cost Report Guide, confirmed the offset amounts from the County Board's payroll and expense reports and reported these variances 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.

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.



Keith Faber
Auditor of State
Columbus, Ohio

May 4, 2022

**Appendix
Fairfield County Board of Developmental Disabilities
2020 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision				
Salaries, Unassign Adult Program	\$ 56,921	\$ (56,921)	\$ -	To reclassify benefits for Community Support Manager
Employee Benefits, Unassign Adult Program	\$ 12,019	\$ (12,019)	\$ -	To reclassify salaries for Community Support Manager
Adult Program				
Salaries, Community Employment	\$ 447,353	\$ 56,921	\$ 504,274	To reclassify benefits for Community Support Manager
Employee Benefits, Community Employment	\$ 198,226	\$ 12,019	\$ 210,245	To reclassify salaries for Community Support Manager
A1 Adult				
Community Employment				
Less Revenue	\$ 615,600	\$ 35,688		To offset OOD related expenses
		\$ 56,921		To offset OOD related expenses
		\$ 12,019	\$ 720,228	To offset OOD related expenses

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FAIRFIELD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FAIRFIELD 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 6/21/2022

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