



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Union 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 render 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 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 County Board's TCM Allowable/Un-Allowable by Staff report for accuracy. There were no computational errors; however, after receiving the detailed Other SSA report, we determined the TCM Allowable/Un-Allowable by Staff report did not have the accurate Other SSA Allowable units.

We then obtained the Cost Report B4 Detail report which did not have units but had start and stop times and we summarized by recipient date of service. The County Board then provided a second version of the Cost Report B4 Detail report with units and we compared the recipient summary to this new detail report and found no variance.

We compared the number of Targeted Case Management (TCM) and Home Choice from the TCM Allowable/Un-Allowable by Staff report and the Other SSA Allowable from the Cost Report B4 Detail report with the Cost Report. We found variances greater than two percent of total units for Other SSA Allowable as reported in the Appendix.

2. We selected 60 Other SSA Allowable units from the Cost Report B4 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. 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 adult program or waiver transportation services.
2. We selected 50 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 an instance of non-compliance as described below and calculated a recoverable finding. We also reported the corresponding unit adjustment in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	48	Units billed in excess of actual duration of service delivery	\$653.61
		<b>Total</b>	<b>\$653.61</b>

3. We compared the reimbursed TCM units from the Summary by Service Code to the final TCM units reported and confirmed that the final reported units exceeded the final reimbursed 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 service contracts and other expenses from the cost categories that contribute to the 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.

### **Non-Payroll Expenditures (Continued)**

2. We confirmed the County Board reconciled its income and expenditures for one month in each quarter of 2020 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 salaries and benefit costs on the detailed payroll reports to the amounts reported on the worksheets/forms. There were variances exceeding \$500 as reported in the Appendix.
2. We selected 23 employees reported on the indirect costs and SSA worksheets 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 Cost Report Guide. We found no additional variances.
4. We confirmed through inquiry with the County Board that it had shared personnel costs with another County Board. We determined that the County Board had not adjusted the related expenses or reported a revenue offset as required by the Cost Report Guide. We reported a revenue offset to adjust for the shared personnel in the Appendix.

### **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 Cost by Individual Report. We confirmed that the actual salaries and benefits agreed to the MAC reimbursed salaries and benefits.
2. We inspected the supporting documentation for 11 RMTS observed moments selected by DODD for the date and time of the moment and the detail needed to support the activity performed. There were six moments in which the supporting documentation did not reflect the date and/or time.

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 no variances.

### **Unit Rate**

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used 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.

We confirmed there were omitted adult trips and adult program costs and we identified adjustments to offset costs reported by West Central Ohio Network for Adult Transportation, Facility Based Services and Community Employment and to remove the corresponding statistics for these same programs.

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

November 22, 2022

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX- Adult</b>				
Facility Based Services, One Way Trips	9	(9)		- To remove statistics for COG expenses
Supported Emp. - Comm. Emp., One Way Trips	12	(12)		- To remove statistics for COG expenses
<b>Attendance Statistics</b>				
<b>Adult Program</b>				
Total Individuals Served, Non-Title XX, Supported Emp.-Community Employment	20	(20)		- To remove statistics for COG expenses
15 Minute Units	9,570	(9,570)		- To remove statistics for COG expenses
<b>Total Unduplicated Individuals Served</b>				
A, Facility Based Services (Non-Title XX Only)	50	(50)		- To remove statistics for COG expenses
B, Facility Based Services (Non-Title XX Only)	18	(18)		- To remove statistics for COG expenses
C, Facility Based Services (Non-Title XX Only)	24	(24)		- To remove statistics for COG expenses
<b>Total Days of Attendance By Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	10,582	(10,582)		- To remove statistics for COG expenses
B, Facility Based Services (Non-Title XX Only)	3,336	(3,336)		- To remove statistics for COG expenses
C, Facility Based Services (Non-Title XX Only)	3,204	(3,204)		- To remove statistics for COG expenses
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	37,056	(48)	37,008	To remove units from paid claims error
Other SSA Allowable Units, CB Activity	8,648	216	8,864	To correct reported units
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 517,186	\$ 2,710		To reclassify Fiscal Specialist salary
		\$ (2,457)	\$ 517,439	To reclassify portion of public relations duties
Employee Benefits, Gen Expense All Program	\$ 257,525	\$ 474		To reclassify Fiscal Specialist benefits
		\$ (403)	\$ 257,596	To reclassify portion of public relations duties
Service Contracts, Gen Expense All Program	\$ 562,949	\$ (23,566)		To reclassify payments made to COG
		\$ (69,839)		To reclassify a building lease expense
		\$ (77,830)	\$ 391,714	To reclassify a building lease expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 4,260		To reclassify non-federal reimbursable zoo trip expense
		\$ 543		To reclassify non-federal reimbursable staff gifts expense
		\$ 2,500		To reclassify United Way donations
		\$ 2,000		To reclassify gifts for staff
		\$ 785		To reclassify Non-federal reimbursable marketing expense
		\$ 2,610		To reclassify gifts for providers
		\$ 2,457		To reclassify portion of public relations duties
		\$ 403	\$ 15,558	To reclassify portion of public relations duties
Other Expenses, Gen Expense All Program	\$ 216,235	\$ (4,260)		To reclassify non-federal reimbursable zoo trip expense
		\$ (543)		To reclassify non-federal reimbursable staff gifts expense
		\$ (2,500)	\$ 208,932	To reclassify United Way donations
<b>Program Supervision</b>				
Other Expenses, Service & Support Admin Costs	\$ -	\$ 1,125	\$ 1,125	To reclassify program supervision expense
<b>Building Services</b>				
Salaries, General Expense	\$ -	\$ 136,147	\$ 136,147	To agree to Payroll SAC report
Benefits, General Expense	\$ -	\$ 57,002	\$ 57,002	To agree to Payroll SAC report
Service Contracts, General Expense	\$ -	\$ 69,839		To reclassify a building lease expense
		\$ 3,320		To reclassify a janitorial services expense
		\$ 77,830		To reclassify a building lease expense
		\$ 6,640	\$ 157,629	To reclassify a janitorial services expense

**Appendix**  
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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Direct Services</b>				
Salaries, Pre-School	\$ 1,030,445	\$ 52,604	\$ 1,083,049	To agree to Payroll SAC report
Salaries, Community Residential	\$ -	\$ 69,907	\$ 69,907	To reclassify Community Employment Manager salary
Salaries, Non-Federal Reimbursable	\$ 118,680	\$ (53,093)	\$ 65,587	To agree to Payroll SAC report
Benefits, Pre-School	\$ 376,438	\$ 23,107	\$ 399,545	To agree to Payroll SAC report
Benefits, Community Residential	\$ -	\$ 32,227	\$ 32,227	To reclassify Community Employment Manager benefits
Benefits, Non-Federal Reimbursable	\$ 27,259	\$ (20,488)	\$ 6,771	To agree to Payroll SAC report
<b>Professional Services</b>				
<b>Nursing</b>				
Benefits, Pre-School	\$ 23,188	\$ 4,800	\$ 27,988	To agree to Payroll SAC report
<b>Occupational Therapy</b>				
Benefits, Early Intervention	\$ 40,612	\$ (5,025)	\$ 35,587	To agree to Payroll SAC report
<b>Physical Therapy</b>				
Benefits, Early Intervention	\$ 10,981	\$ 525		To agree to Payroll SAC report
		\$ 4,500	\$ 16,006	To agree to Payroll SAC report
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,774,835	\$ (251,603)		To agree to Payroll SAC report
		\$ (2,710)		To reclassify Fiscal Specialist Salary
		\$ (69,907)	\$ 1,450,615	To reclassify Community Employment Manager salary
Employee Benefits, Service & Support Admin Costs	\$ 584,791	\$ (2,507)		To agree to Payroll SAC report
		\$ (474)		To reclassify Fiscal Specialist Benefits
		\$ (32,227)	\$ 549,583	To reclassify Community Employment Manager benefits
Service Contracts, Service & Support Admin Costs	\$ 108,833	\$ (8,615)		To reclassify payments made to COG
		\$ (6,640)		To reclassify a janitorial services expense
		\$ (4,308)		To reclassify payments made to COG
		\$ (7,000)		To reclassify payments made to COG
		\$ (3,320)		To reclassify a janitorial services expense
		\$ (8,615)	\$ 70,335	To reclassify payments made to COG
Other Expenses, Service & Support Admin Costs	\$ 64,953	\$ (2,000)		To reclassify gifts for staff
		\$ (785)		To reclassify non-federal reimbursable marketing expense
		\$ (2,610)		To reclassify gifts for providers
		\$ (1,125)	\$ 58,433	To reclassify program supervision expense
<b>CBCR Reconcile</b>				
<b>CBCR Reconcile Expenses</b>				
Fees Paid to COG	\$ 3,379,280	\$ 23,566		To reclassify payments made to COG
		\$ 8,615		To reclassify payments made to COG
		\$ 4,308		To reclassify payments made to COG
		\$ 7,000		To reclassify payments made to COG
		\$ 8,615	\$ 3,431,384	To reclassify payments made to COG
<b>A1Adult</b>				
Indirect/Over Head Costs, Less Revenue	\$ -	\$ 18,300	\$ 18,300	To record revenue offset for shared personnel
Transportation, Less Revenue	\$ -	\$ 37,566	\$ 37,566	To offset COG expenses
Facility Based Services, Less Revenue	\$ -	\$ 11,833	\$ 11,833	To offset COG expenses
Community Employment, Less Revenue	\$ -	\$ 5,995	\$ 5,995	To offset COG expenses
<b>A3 Kids</b>				
Administrative Costs, Less Revenue	\$ -	\$ 43,144	\$ 43,144	To record revenue offset for shared personnel



# OHIO AUDITOR OF STATE KEITH FABER



**UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**UNION 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 12/13/2022**

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