



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 Delaware County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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, 2021 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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 2021.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Billing History reports 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 reports with the Cost Report. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service from the Billing History 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 no variances. 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

1. We confirmed that the County Board provided neither adult nor non-medical transportation services.
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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Recoverable Finding of \$383.10 due to units billed exceeding actual duration of service. The finding is based on the overpayment of 28 TCM units.

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, 2021, through December 31, 2021, and found no paid waiver transportation services.

Non-Payroll Expenditures

1. We traced the Live Data report to the CBCR forms for indirect costs, program supervision and SSA. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Live Data report for cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were variances greater than two percent, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Live Data report for other like errors in the same cost center. We found additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
4. We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Employee Pay Period Impact Report to the amounts reported on the worksheets/forms for indirect costs, program supervision, and SSA. There were no variances.

Payroll (Continued)

2. We selected 28 employees and compared the table of organizational, job descriptions, Employee Pay Period Impact and Units by SSA reports and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and to the Cost Report Guide. There were no variances.
3. 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 fourth quarter on the Employee Pay Period Impact and Medical, Dental, Vision Insurance Tracking reports to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits did not exceed actual salaries and benefits by more than one percent.
2. We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 11 RMTS observed moments selected by the Department. We found no variances.

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 indicated it was not aware of any errors that might 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.

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

September 27, 2023

**Appendix
Delaware County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
CB Activity, TCM Units	111,289	(28)	111,261	To remove units for paid claims error
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 712,895	\$ 1,411		To reclassify promotional items to non-federal reimbursable costs
		\$ 1,781		To reclassify food for employees to non-federal reimbursable costs
		\$ 3,000		To reclassify community donation to non-federal reimbursable costs
		\$ 8,374		To reclassify DD Awareness and promotional items to non-federal reimbursable costs
		\$ 1,750		To reclassify awareness banners to non-federal reimbursable costs
		\$ 1,863		To reclassify community donation to non-federal reimbursable costs
		\$ 75	\$ 731,149	To reclassify levy planning training cost
Other Expenses, Gen Expense All Program	\$ 524,425	\$ (21,505)		To reclassify association dues to building services
		\$ (61,200)		To reclassify payments to COG to reconciliation form
		\$ (1,411)		To reclassify promotional items to non-federal reimbursable costs
		\$ (3,000)		To reclassify community donation to non-federal reimbursable costs
		\$ (1,781)		To reclassify food for employees to non-federal reimbursable costs
		\$ (8,374)		To reclassify DD Awareness and promotional items to non-federal reimbursable costs
		\$ (13,038)		To reclassify building service costs
		\$ (1,750)		To reclassify awareness banners to non-federal reimbursable costs
		\$ (16,452)		To reclassify laptop costs to Direct Services and SSA form
		\$ (4,360)		To reclassify computer monitors to direct services and SSA
		\$ (3,000)		To reclassify SSA training costs
		\$ (10,000)		To reclassify FCFC costs
		\$ (1,863)	\$ 376,691	To reclassify community donation to non-federal reimbursable costs

**Appendix
Delaware County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision				
Other Expenses, Service & Support Admin	\$ 575	\$ (75)	\$ 500	To reclassify levy planning training cost
Building Services				
Service Contracts, General Expense	\$ 25,421	\$ 21,505		To reclassify association dues to building services
		\$ 13,038	\$ 59,964	To reclassify building service costs
Direct Services				
Other Expenses, Early Intervention	\$ 14,240	\$ 4,570		To reclassify laptop expenses to Direct Services and SSA forms
		\$ 1,130	\$ 19,940	To reclassify computer monitors to Direct Services and SSA
Other Expenses, Unassigned Child	\$ -	\$ 10,000	\$ 10,000	To reclassify FCFC costs
Other Expenses, Non-Federal Reimbursable Expense	\$ 1,814	\$ 875		To reclassify tuition costs to match employee payroll expense
		\$ 323	\$ 3,012	To reclassify computer monitors to Direct Services and SSA forms
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 49,701	\$ 11,882		To reclassify laptop expenses to Direct Services and SSA forms
		\$ 2,907		To reclassify computer monitors to Direct Services and SSA
		\$ 3,000		To reclassify SSA training costs
		\$ (875)	\$ 66,615	To reclassify tuition costs to match employee payroll expense
CBCR Reconcile CBCR Reconcile Expenses Detail Records				
Fees paid to COG	\$ -	\$ 61,200	\$ 61,200	To reclassify payments to COG to reconciliation form

OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DELAWARE 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 11/9/2023

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