



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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 Hocking 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 Cost Report B4 Detail reports for accuracy. There were no computational errors.

**Statistics – Service and Support Administration (Continued)**

2. We compared the number of Targeted Case Management (TCM), Other SSA Allowable units and SSA Unallowable units from the SSA reports with the Cost Report. We found variances as reported in the Appendix.
3. We selected 20 Other SSA Allowable recipient dates of service 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 no variances. We found no noncompliance with the documentation elements.

**Paid Claims**

1. We confirmed that the County Board provided neither adult or non-medical transportation services. We selected the two other service code claims.

We compared the County Board’s service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9 in effect at the time of service delivery. We found no instances 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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Findings
TCM	30	Units billed for coverage exclusions	\$408.51

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 confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2021.

**Payroll**

1. We compared the salaries and benefit costs on the SAC Salaries and Expense reports to the Crosswalk and from the Crosswalk to the amounts reported on the worksheets/forms for indirect costs and SSA. There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected eight employees and compared the organizational chart, SAC Salaries and Benefit reports, TCM Units report and job descriptions and basis for allocation to the worksheet in which each employee’s salary and benefit costs were allocated in accordance with 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.

### **Non-Payroll Expenditures**

1. We traced the SAC Detailed Expense report to the CBCR forms for indirect costs, transportation services, SSA and adult programs. We found a variance exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses from the SAC Detailed Expense report from 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 and non-federal reimbursable costs. For any errors, we scanned the detailed expenditure report for other like errors in the same cost center. We found additional similar errors and 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.

### **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 Payroll Benefits by Date Span Summary 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 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 10 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 omissions, misreporting of costs, new contracts or changes 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.

Hocking County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
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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

October 25, 2023

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	16,513	(30)		To remove SSA Units due to Paid Claims Error
		412	16,895	To add units to agree to SSA report
Other SSA Allowable Units, CB Activity	1,048	(653)	395	To remove units to agree to SSA report
SSA Unallowable Units, CB Activity	1,830	227	2,057	To add units to agree to SSA report
<b>Indirect Cost Allocation</b>				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 30	\$ 30	To reclass sales tax paid to non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 55,004	\$ (37,500)		To reclassify family and children first costs
		\$ (30)		To reclass sales tax paid to non-federal reimbursable costs
		\$ (7,500)	\$ 9,974	To reclass guardianship costs
<b>Direct Services</b>				
Early Intervention (EI)	\$ 30,034	\$ 37,500	\$ 67,534	To reclassify family and children first costs
Community Residential, Other Expenses	\$ 9,852	\$ 7,500	\$ 17,352	To reclass guardianship costs
<b>Transportation Services</b>				
Service Contracts, Facility Based Services	\$ 19,006	\$ 1,146	\$ 20,152	To add costs to agree to general ledger

# OHIO AUDITOR OF STATE KEITH FABER



**HOCKING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HOCKING 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 11/16/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)