



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 Montgomery 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**

1. We footed the Transportation Billing History report for accuracy. There were no computational errors.  
  
We compared the total number of adult one-way trips from the Transportation Statistics and Billing History reports to the Cost Report. There were no variances.
2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There was no variance greater than 10 percent of the total adult trips tested.

**Allocation Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs on the Expenditure Crosswalk to the *Annual Summary of Transportation Services* and the *Transportation Services* form. There were variances greater than two percent of total costs reported for each program as reported in the Appendix.

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

1. We footed the Receivable Billing Reimbursable Summary By Funding Source and Service 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 these reports with the Cost Report. We found no variances.

2. 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 greater than 10 percent of total units tested.
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 only provided non-medical transportation services and we selected 25 among all waiver service codes from the Summary by Service Code. 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 no instances of non-compliance.
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.

**Non-Payroll Expenditures**

1. We traced the Expenditure Crosswalk to the CBCR forms for indirect costs, program supervision, adult transportation, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the Expenditure Crosswalk 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 Expenditure Crosswalk for other like errors in the same cost center and found additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
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 Salary and Benefits by Employee report to the Expenditure Crosswalk and from the Crosswalk to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, SSA and adult programs. There were no variances.
2. We selected 40 employees, including Behavioral Specialists. For the employees selected, we compared the table of organization, Salary and Benefits by Employee report, TCM Units by Biller 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 variances as reported in the Appendix.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below 10 percent.
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 fourth quarter from the Historical Labor and Burden Distribution Register to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded 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 sixteen RMTS observed moments selected by the Department. We found no variances.

## **Unit Rate**

We scanned the Cost Report and inquired with County Board's management regarding Opportunities for Ohioans with Disabilities (OOD) revenue. The County board confirmed the OOD revenue would need to offset corresponding expenses. We received supporting documentation for the offset as reported in the Appendix.

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 to identify any omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

The County Board was not aware of any errors or omissions that might impact the identified unit rates except for the identified revenue offset.

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.

Montgomery 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

September 14, 2023

**Appendix**  
**Montgomery 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 Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Supported Emp.-Community Employment, CB Cost of Bus, Tokens, Cabs	\$ 42,003	\$ 4,317		To match cost of bus tokens transportation expenses
		\$ 10,084	\$ 56,404	To add costs of per mile transportation
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 1,285,205	\$ (129,251)		To reclassify Director of Clinical and Behavior Support Services' salary to Program Supervision
		\$ 3,180	\$ 1,159,134	To reclassify Training Specialist Salary to SSA form
Employee Benefits, Gen Expense All Program	\$ 531,016	\$ (41,145)		To reclassify Director of Clinical and Behavior Support Services' benefits to Program Supervision
		\$ 1,650	\$ 491,521	To reclassify Training Specialist benefits to SSA form
Service Contracts, Gen Expense All Program	\$ 631,285	\$ (24,585)	\$ 606,700	To reclassify transportation expenses from Indirect costs
Other Expenses, Non-Federal Reimbursable	\$ 278,253	\$ 300	\$ 278,553	To reclassify donation expense
Other Expenses, Gen Expense All Program	\$ 354,953	\$ (23,344)		To reclassify transportation expenses from Indirect costs
		\$ (2,536)	\$ 329,073	To reclassify training expenses to program area of employee receiving training
<b>Program Supervision</b>				
Salaries, Unassign Adult Program	\$ -	\$ 129,251	\$ 129,251	To reclassify Director of Clinical and Behavior Support Services' salary to Program Supervision
Employee Benefits, Unassign Adult Program	\$ -	\$ 41,145	\$ 41,145	To reclassify Director of Clinical and Behavior Support Services' benefits to Program Supervision
Other Expenses, Service & Support Admin	\$ 1,472	\$ (143)	\$ 1,329	To reclassify training expenses
Other Expenses, Non-federal Reimbursable	\$ -	\$ 18	\$ 18	To reclassify unsupported training expenses
<b>Building Services</b>				
Other Expenses, General Expense	\$ 51,298	\$ 17,209		To reclassify maintenance related transportation expenses from Indirect Costs
		\$ 16,341	\$ 84,848	To reclassify maintenance related transportation expenses from Indirect Costs

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**Montgomery County Board of Developmental Disabilities**  
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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, Unassigned Children	\$ -	\$ 37,386	\$ 37,386	To reclassify portion of Recreation Manager's salary to Direct Services
Employee Benefits, Unassigned Children	\$ -	\$ 19,573	\$ 19,573	To reclassify portion of Recreation Manager's benefits to Direct Services
Service Contracts, School Age	\$ 11,812	\$ 20,250	\$ 32,062	To reclassify school to adult life transition expenses
Service Contracts, Community Residential	\$ 1,841,180	\$ 7,000	\$ 1,848,180	To reclassify summer camp costs for DD individuals not in a specific CBDD program
Other Expenses, Community Residential	\$ 17,821	\$ 532	\$ 18,353	To reclassify training expenses to program area of employee receiving training
<b>Professional Services - Nursing Services</b>				
Other Expenses, Early Intervention	\$ 698	\$ 2,004	\$ 2,702	To reclassify training expenses to program area of employee receiving training
<b>Transportation Services</b>				
Other Expenses, Unassigned Adults	\$ -	\$ 7,376		To reclassify transportation expenses from Indirect costs
		\$ 7,003	\$ 14,379	To reclassify transportation expenses from Indirect costs
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 5,015,410	\$ (69,439)		To reclassify Behavior Support Services Manager salary to Adult Program
		\$ (3,180)	\$ 4,942,791	To reclassify Training Specialist Salary to SSA form
Employee Benefits, Service & Support Admin Costs	\$ 2,042,709	\$ (24,726)		To reclassify Behavior Support Services Manager benefits to Adult Program
		\$ (1,650)	\$ 2,016,333	To reclassify Training Specialist benefits to SSA form
Service Contracts, Service & Support Admin Costs	\$ 35,289	\$ (300)		To reclassify donation expense
		\$ (20,250)	\$ 14,739	To reclassify school to adult life transition expenses
Other Expenses, Service & Support Admin Costs	\$ 86,081	\$ 125	\$ 86,206	To reclassify SSA training expense
<b>Adult Program</b>				
Salaries, Facility Based Services	\$ 249,601	\$ (37,386)	\$ 212,215	To reclassify portion of Recreation Manager's salary to Direct Services



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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Adult Program (Continued)</b>				
Salaries, Unassign Adult Program	\$ 93,052	\$ 69,439	\$ 162,491	To reclassify Behavior Support Services Manager salary to Adult Program
Employee Benefits, Facility Based Services	\$ 112,371	\$ (19,573)	\$ 92,798	To reclassify portion of Recreation Manager's benefits to Direct Services
Employee Benefits, Unassign Adult Program	\$ 25,369	\$ 24,726	\$ 50,095	To reclassify Behavior Support Services Manager benefits to Adult Program
Service Contracts, Facility Based Services	\$ 170,948	\$ (7,000)	\$ 163,948	To reclassify summer camp costs for DD individuals not in a specific CBDD program
Other Expenses, Facility Based Services	\$ 249,749	\$ (10,000)	\$ 239,749	To reclassify payment for renovation costs for provider's adult program facility without corresponding statistics to non-federal reimbursable costs
Other Expenses, Non-federal Reimbursable	\$ -	\$ 10,000	\$ 10,000	To reclassify payment for renovation costs for provider's adult program facility without corresponding statistics to non-federal reimbursable costs
<b>A1Adult</b> Community Employment, Less Revenue	\$ -	\$ 16,234	\$ 16,234	To record OOD revenue offset

# OHIO AUDITOR OF STATE KEITH FABER



**MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MONTGOMERY 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 10/17/2023**

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