



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 Van Wert 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 B4 Detail reports for accuracy. There were no computational errors.

Statistics – Service and Support Administration (Continued)

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 variances greater than two percent of total units on each row as reported in the Appendix.

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.

Paid Claims

1. We confirmed that the County Board provided neither adult or 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.

Service Code	Units	Paid Claims Result	Findings
TCM	48	Units in excess of services rendered	\$658.01
		Total	\$658.01

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 State Expenses Detailed report to the CBCR forms for indirect costs, transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the State Expenses Detailed 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 State Expenses Detailed report for other like errors in the same cost center. We found no 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 State Expenses Detailed and Payroll Adjustment reports to the amounts reported on the worksheets/forms for indirect costs, SSA and adult programs.

Payroll (Continued)

There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.

2. We selected six employees, including the SSA Director. For the employees selected, we compared the organizational chart, State Expenses Detailed report, Cost Report B4 Detail report by employee 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 shared personnel costs with Paulding County Board and paid the full cost for shared personnel. We traced the shared personnel invoices to the State Revenue Detailed report and the shared service contracts. We confirmed that the shared personnel costs were offset by revenue received and net personnel costs were reported on the Cost Report.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the fourth quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent. For any shared MAC participants, we confirmed reported MAC salaries and benefits were adjusted for revenue received in the fourth quarter.
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 nine RMTS observed moments selected by the Department. We found no variances.

Unit Rate

We identified community employment costs tested in Non-Payroll Expenditures that were misclassified as indirect costs without corresponding statistics reported in the Cost Report. We also scanned the State Expense Detail report and found additional community employment costs which were misclassified without corresponding statistics. We obtained supporting documentation and reclassified all community employment costs and added omitted 15 minute units as reported in the Appendix.

For the Facility Based Service and TCM 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 or misreporting of costs or statistics, new contracts, and changes due to privatization which impact these 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.

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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

November 30, 2023

Appendix
Van Wert County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	-	84		To add the Community Employment Units from invoice
		80		To add the Community Employment Units from invoice
		112		To add the Community Employment Units from invoice
		88		To add the Community Employment Units from invoice
		80		To add the Community Employment Units from invoice
		92		To add the Community Employment Units from invoice
		72		To add the Community Employment Units from invoice
		412	1,020	To add units from additional Community Employment costs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	10,652	447		To add TCM units to agree to B4 Detail report
		(48)	11,051	To remove units due to a Finding
Other SSA Allowable Units, CB Activity	582	(210)	372	To remove Other SSA Allowable units to agree to B4 Detail report
SSA Unallowable Units, CB Activity	121	16	137	To add SSA Unallowable units to agree to B4 Detail report
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 18,599	\$ (1,163)		To reclassify early intervention cell phone costs
		\$ (1,078)		To reclassify early intervention phone costs
		\$ (250)	\$ 16,108	To reclassify a conference sponsorship cost
Other Expenses, Non-Federal Reimbursable	\$ 2,565	\$ 2		To reclassify sales tax paid
		\$ 250	\$ 2,817	To reclassify a conference sponsorship cost
Other Expenses, Gen Expense All Program	\$ 89,564	\$ (2,060)		To reclassify transportation costs
		\$ (1,286)		To reclassify transportation costs
		\$ (2)		To reclassify sales tax paid
		\$ (221)		To reclassify bedding costs for a respite room
		\$ 975		To reclassify Superintendent's laptop
		\$ 5 (720)		To reclassify Payee services

Appendix
Van Wert County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation, Continued				
Other Expenses, Gen Expense All Program		\$ (448)		To reclassify Advocacy and Community Transition costs
		\$ (921)		To reclassify Community Employment costs
		\$ (877)		To reclassify Community Employment costs
		\$ (877)		To reclassify Community Employment costs
		\$ (1,008)		To reclassify Community Employment costs
		\$ (789)		To reclassify Community Employment costs
		\$ (4,516)	\$ 76,814	To reclassify additional Community Employment costs for omitted units
Direct Services				
Early Intervention (EI), Service Contracts	\$ -	\$ 1,163		To reclassify early intervention cell phone costs
		\$ 1,078	\$ 2,241	To reclassify landline phones used by the EI employees
Community Residential. Other Expenses	\$ -	\$ 221		To reclassify bedding costs for a respite room
		\$ 720		To reclassify Payee services
		\$ 448	\$ 1,389	To reclassify Advocacy and Community Transition costs
Transportation Services				
Other Expenses, Facility Based Services	\$ -	\$ 833		To reclassify transportation costs
		\$ 322	\$ 1,155	To reclassify transportation costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 6,474	\$ (975)	\$ 5,499	To reclassify Superintendent's laptop
Adult Program				
Other Expenses, Community Employment	\$ -	\$ 921		To reclassify Community Employment costs from invoice
		\$ 877		To reclassify Community Employment costs from invoice
		\$ 1,227		To reclassify Community Employment costs from invoice
		\$ 964		To reclassify Community Employment costs from invoice
		\$ 877		To reclassify Community Employment costs from invoice
		\$ 1,008		To reclassify Community Employment costs from invoice
		\$ 789		To reclassify Community Employment costs from invoice
		\$ 4,516	\$ 11,179	To reclassify additional Community Employment costs

OHIO AUDITOR OF STATE KEITH FABER



VAN WERT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VAN WERT 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 12/19/2023

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