



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 Greene County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 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, 2022 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, 2022, 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 and scanning the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

Allocation Statistics - Attendance

We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM Allowable and Biller by Date Other Allowable and Unallowable 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, and SSA Unallowable units from the SSA reports with the Cost Report. We found a variance greater than two percent of total units 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.

Paid Claims

1. We confirmed the County Board provided neither paid adult, non-medical transportation nor any the other paid services other than TCM.
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	Review Results	Finding
TCM	48	Units billed in excess of actual service duration	\$653.14
TCM	20	Units billed by two SSAs for same activity at the same time	\$274.07
		Total	\$927.21

3. We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver transportation services.
4. We compared the number of reimbursed TCM units from the Summary by Service Code report to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Cell Phone Allocation, Expenses Mileage and Expenses Local Tracking worksheets to the Reconciliation of Expenses worksheet and from the Reconciliation to the amounts reported on the CBCR forms for indirect costs, program supervision, SSA and adult programs. We found variances exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses on the Expenses Local Tracking worksheet 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 Expenses Local Tracking worksheet 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 through inquiry that the County Board uses the county's financial system for reporting.
4. We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Salaries and Benefit worksheet to the Reconciliation of Expenses worksheet and from the Reconciliation to the amounts reported on the worksheets/forms for indirect costs, program supervision, SSA and adult programs. There were variances that exceeded \$500 that resulted in reclassification to another program or worksheet/form as reported in the Appendix.
2. We selected 12 employees from the Salaries and Benefit worksheet and Staff Roster, including the SSA Director and Behavioral Support Specialists, from cost categories that contribute to Medicaid rates.

For the employees selected, we compared the Salaries and Benefit worksheet, organizational chart, TCM Allowable and Biller by Date Other Allowable and Unallowable reports 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. The misclassification errors in procedure two were greater than 10 percent, and we scanned the Salaries and Benefit worksheet and Staff Roster and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors. There were additional variances as reported in the Appendix.
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 first quarter from the Payroll Detail report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits agreed to the MAC reimbursed salaries and benefits.
2. For the 12 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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 twelve RMTS observed moments selected by the Department. We found one moment in which the supporting documentation was vague, and we asked for additional documentation to support the moment and received none.

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 impact 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.

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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 31, 2024

**Appendix
Greene County Board of Developmental Disabilities
2022 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	44,899	(48)		To remove unsupported SSA units from the paid claim sample
		(20)	44,831	To reclassify unallowable units from paid claims sample
SSA Unallowable Units, CB Activity	3,462	20		To correctly report SSA Unallowable units
		125	3,607	To agree SSA Unallowable units to detailed reports
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 577,958	\$ (31,848)		To reclassify building service salaries
		\$ (4,246)		To reclassify waiver coordinator salaries
		\$ (4,712)		To reclassify medicaid specialist salary
		\$ (319)		To reclassify medicaid specialist salary
		\$ (1,316)	\$ 535,517	To reclassify waiver coordinator salary
Employee Benefits, Gen Expense All Program	\$ 312,079	\$ (12,089)		To reclassify Building Service benefits.
		\$ (7,622)		To report waiver coordinator benefits
		\$ (7,406)		To reclassify medicaid specialist benefits
		\$ (9,820)		To reclassify medicaid specialist benefits
		\$ (2,610)	\$ 272,532	To reclassify waiver coordinator benefits
Service Contracts, Gen Expense All Program	\$ 299,148	\$ (46,988)		To reclassify building service expenses
		\$ (1,000)		To agree to detailed expense report
		\$ (25,000)		To reclassify donations/sponsorship
		\$ (55,208)	\$ 170,952	To reclassify housing subsidy
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 671		To agree to detailed expense report
		\$ 1,000		To agree to detailed expense report
		\$ 25,000	\$ 26,671	To reclassify donations/sponsorship
Other Expenses, Gen Expense All Program	\$ 269,689	\$ (79,996)		To reclassify building service expenses
		\$ (671)		To agree to detailed expense report
		\$ (132)		To reclassify building service expenses
		\$ (10,500)		To reclassify family children first costs
		\$ (464)		To reclassify computer supplies for mui and SSA employee
		\$ (3,468)	\$ 174,458	To reclassify computer costs for employees

**Appendix
Greene County Board of Developmental Disabilities
2022 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision				
Other Expenses, Service & Support Admin	\$ 495	\$ 867	\$ 1,362	To reclassify computer cost for ssa program supervisor
Building Services				
Salaries, Gen Expense All Program	\$ -	\$ 31,848	\$ 31,848	To reclassify building service salaries
Employee Benefits, Gen Expense All Program	\$ -	\$ 12,089	\$ 12,089	To reclassify building service benefits.
Service Contracts, Gen Expense All Program	\$ -	\$ 46,988	\$ 46,988	To reclassify building service expenses
Other Expenses, Gen Expense All Program	\$ -	\$ 79,996		To reclassify building service expenses
		\$ 132	\$ 80,128	To reclassify building service expenses
Direct Services				
Salaries, Community Residential	\$ 313,731	\$ 4,246		To reclassify waiver coordinator salaries
		\$ 4,712		To reclassify medicaid specialist salary
		\$ 319		To reclassify medicaid specialist salary
		\$ 1,316	\$ 324,324	To reclassify waiver coordinator salary
Benefits, Community Residential	\$ 208,131	\$ 7,622		To report waiver coordinator benefits
		\$ 7,406		To reclassify medicaid specialist benefits
		\$ 9,820		To reclassify medicaid specialist benefits
		\$ 2,610	\$ 235,589	To reclassify waiver coordinator benefits
Other Expenses, Early Intervention	\$ 42,314	\$ 1,627		To reclassify Early Intervention expenses
		\$ 900		To reclassify software cost for early intervention staff
		\$ 867	\$ 45,708	To reclassify computer cost for EI employee
Other Expenses, Unassigned Children	\$ -	\$ 10,500	\$ 10,500	To reclassify family children first costs
Other Expenses, Community Residential	\$ 63,981	\$ 55,208		To reclassify housing subsidy
		\$ 4,380	\$ 123,569	To reclassify community residential training costs
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 232		To reclassify mui employee computer supplies
		\$ 867	\$ 1,099	To reclassify computer cost for mui employee

Appendix
Greene County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 43,711	(900)		To reclassify software cost for early intervention staff
		(1,627)		To reclassify Early Intervention program expenses
		\$ 232		To reclassify SSA computer supplies
		\$ 867		To reclassify computer cost for SSA
		\$ (4,380)	\$ 37,903	To reclassify community residential training costs

OHIO AUDITOR OF STATE KEITH FABER



GREENE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GREENE 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 11/19/2024

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