



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 Lucas 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 of the Summary by Service Code report the County Board did not provide any 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

1. We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid waiver per trip transportation services.
2. There were no cost of bus tokens/cabs reported and we inspected the Cost Report Workbook for any omitted costs. We found omitted transportation costs as reported in the Appendix.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Cost Report B4 Detail reports for accuracy. We found no computational differences.

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 SSA Unallowable units 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 greater than 10 percent of total units tested.

Paid Claims

1. We confirmed that the County Board only provided non-medical transportation and we selected 25 services per year among all transportation waiver service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 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	Review Results	Finding
TCM	15	Units billed by two SSAs for same activity at the same time	\$ 205.02
TCM	99	Units billed in excess of actual duration of service delivery	\$ 1,357.14
TCM	52	Units billed for travel time	\$ 712.84
TCM	98	Units billed for non-reimbursable state hearings	\$ 1,336.64
TCM	25	Units billed for wrong individual	\$ 340.18
		Total	\$ 3,951.82

3. 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.
4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code 5123-9-06 (J)(1).
5. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2022.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Cost Report Workbook to the amounts reported on the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances.

Non-Payroll Expenditures (Continued)

2. We selected 60 disbursements for the service contracts and other expenses on the Cost Report Workbook in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances greater than two percent, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Cost Report workbook 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 Earnings Summary and Oracle Salary Reports and the Cost Report Workbook to the amounts reported on the worksheets/forms for indirect costs, program supervision, SSA and adult programs. We found no variances that resulted in reclassifications to another worksheet or program.
2. We selected 40 employees from the Oracle Salary report including Employment Navigators, and from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Oracle Salary, Cost Report B4 Detail reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and 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 the 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 first quarter from the Participant Breakout 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 18 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. We found no variances

Unit Rate

1. We confirmed that the Department did not identify any unit rates for the County Board on its comprehensive Cost Report Rate sheet.

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Independent Accountant's Report on
Applying Agreed-Upon Procedures
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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, 2024

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Supported Emp. - Comm. Emp., CB Cost of Bus, Tokens, Cabs	\$ -	\$ 93,611	\$ 93,611	To match transportation costs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	295,586	(15)		To remove units billed by two SSAs for same activity at the same time
		(52)		To remove units for travel time
		(98)		To remove units billed for state hearings not related to change in service
		(25)		To remove units billed for wrong individual
		(99)	295,297	To remove units billed in excess of services rendered
SSA Unallowable Units, CB Activity	16,032	(572)		To agree to actual SSA unallowable units
		289	15,749	To remove unallowable units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,524,261	\$ (42,813)	\$ 1,481,448	To reclassify promotional portion of Public Information Officer salary
Employee Benefits, Gen Expense All Program	\$ 891,492	\$ (25,040)	\$ 866,452	To reclassify promotional portion of Public Information Officer benefits
Service Contracts, Gen Expense All Program	\$ 957,484	\$ (31,157)		To reclassify respite expenses
		\$ (500)		To reclassify provider appreciation costs to Non-Federal Reimbursable Costs
		\$ (400,000)		To reclassify capital housing costs
		\$ (51,020)		To reclassify TCM billing agent costs
		\$ (7,214)		To reclassify transportation costs for private providers without corresponding statistics
		\$ (22,020)		To reclassify marketing expense
		\$ (6,913)	\$ 438,660	To reclassify betterment and improvement repair for forklift to reconciliation
Other Expenses, General Expense	\$ 1,969,919	\$ (273,969)	\$ 1,695,950	To reclassify refunded bid deposits to reconciliation

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued):				
Other Expenses, Non-Federal Reimbursable	\$ 831,568	\$ 500		To reclassify provider appreciation costs to Non-Federal Reimbursable Costs
		\$ 67,853		To reclassify promotional portion of Public Information Officer salary and benefits
		\$ 501		To reclassify employee appreciation costs
		\$ 22,020		To reclassify marketing expense
		\$ 7,214	\$ 929,656	To reclassify transportation costs for private providers without corresponding statistics
Direct Services				
Service Contracts, Community Residential	\$ 453,371	\$ 400,000		To reclassify capital housing costs
		\$ 31,157		To reclassify respite expenses
		\$ 41,493		To reclassify summer day camp costs to community residential
		\$ 50,436		To reclassify summer day camp costs to community residential
		\$ 16,959	\$ 993,416	To reclassify summer day camp costs to community residential
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 376,496	\$ (501)		To reclassify employee appreciation costs
		\$ 51,020		To reclassify TCM billing agent costs
		\$ (41,493)		To reclassify summer day camp costs to community residential
		\$ (50,436)		To reclassify summer day camp costs to community residential
		\$ (16,959)	\$ 318,127	To reclassify summer day camp costs to community residential
Summary of Service Costs and Reconcile Report				
CBCR Reconcile Expenses Detail				
Records - Canceled Bids with Contractors	\$ -	\$ 273,969	\$ 273,969	To reclassify refunded bid deposits to reconciliation
CBCR Reconcile Expenses Detail				
Records - Forklift betterment and improvement	\$ -	\$ 6,913	6,913	To reclassify betterment and improvement repair for forklift to reconciliation

OHIO AUDITOR OF STATE KEITH FABER



LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LUCAS 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 11/7/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov