



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 Morgan 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 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 Cost Report B-4 Detail 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 the SSA 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.

Paid Claims

1. We confirmed the County Board provided neither adult nor 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	Finding
TCM	5	Units billed by two SSAs for same activity at the same time	\$68.34

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 SAC Expense Detail report to the amounts reported on the CBCR forms for the indirect costs and SSA forms. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the SAC Expense Detail report in 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 SAC Expense Detail report 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 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 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 from the SAC Detailed Expense and MAC reports to the Cost Report worksheets and from the worksheets to the amounts reported on the worksheets/forms for indirect costs and SSA. There were no variances.

Payroll (Continued)

2. We selected two employees from the SAC Detailed Expense report that contributed to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detailed Expense report, 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.

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 and Benefits by Date Span Summary and Self Insurance invoice 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. For the six 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

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.

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 16, 2024

Appendix
Morgan 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	5,942	(5)	5,937	To reclassify units billed for two SSAs for same activity at the same time
SSA Unallowable Units, CB Activity	652	5	657	To reclassify units billed for two SSAs for same activity at the same time
Indirect Cost Allocation				
Other Expenses, Gen Expense All Program	\$ 189,757	\$ (120)		To reclass provider's employee first aid class
		\$ (29,929)		To reclassify rent for office space
		\$ (605)		To reclass bottled water costs for employees
		\$ (335)		To reclass training fees for SSA employee
		\$ (3,600)		To reconcile off family and children first council costs
		\$ (360)		To reclass moving costs to new office and storage
		\$ (241)	\$ 154,567	To reclass signage for the office building
Other Expenses, Non-Federal Reimbursable	\$ 31,384	\$ 120		To reclass provider's employee first aid class
		\$ 605	\$ 32,109	To reclass bottled water costs for employees
Building Services				
Service and Support Administration, Service Contracts	\$ -	\$ 29,929		To reclassify rent for office space
		\$ 360		To reclass moving costs to new office and storage
		\$ 241	\$ 30,530	To reclass signage for the office building
Direct Services				
School Age, Other Expenses	\$ -	\$ 1,087	\$ 1,087	To reclass respite camp and job club costs for school age kids
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 14,873	\$ 335		To reclass training fees for SSA employee
		\$ (1,087)	\$ 14,121	To reclass respite camp and job club costs for school age kids
CBCR Reconcile Expenses				
FCFC audit costs	\$ -	\$ 3,600	\$ 3,600	To reconcile off family and children first council administrative agent costs

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MORGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MORGAN 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 10/15/2024

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