



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 (CBCR system or Cost Report) of the Union County Board of Developmental Disabilities (County Board) for the year ended December 31, 2023 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, 2023 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, 2023, 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:

### **Targeted Case Management (TCM) and Service and Support Administration (SSA)**

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

1. We footed the County Board's Cost Report B4 Detail report for accuracy. There were no computational errors. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable units from the Cost Report B4 Detail 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 greater than 10 percent of total units tested.
3. We inquired with the County Board if it tracked SSA general and administrative activities (general time units) as required by the Annual Summary of Units of Service – Service and Support Administration and SSA Unit and Cost Reporting sections of the *Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities* (Cost Report Guide).

## Statistics – Service and Support Administration (Continued)

The County Board stated they do track this time and provided a TCM Allowable / Un-Allowable by Staff Units report. However, we found the total general time units were only 7 percent of the total SSA units on the *Annual Summary of Units of Service and Support Administration form*. Therefore, we calculated an estimate for general time units based on hours and FTEs for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rates of 29.34% and 28.55%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the initial and final Cost Reports.

We inquired with County Board's management why the SSA Utilization was below 75%. We obtained a response from the County Board's that at the time it didn't have procedures in place to track general time units and the productivity threshold was 50 percent. Additionally, the variance reflects operational factors such as onboarding new SSAs, leave usage, and administrative time spent in lunches, meetings, travel, trainings and conferences.

## TCM Paid Claims Testing

1. We selected 100 Targeted Case Management (TCM) recipient dates of service and compared the County Board's service documentation to the allowable/covered activities and documentation requirements listed in Ohio Admin. Code 5160-48-01 (D) and (F) and the Cost Report Instructions. 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	TCM Review Results	Finding
TCM	1	2 SSAs billed for the same service activity at the same time	\$13.37

2. 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.

## SSA Additional Procedures

1. We received a revised SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries and benefits, net of the Medicaid Administrative Claiming portion, hours, and calculated full time equivalent (FTE) percentages.

We compared the total first line SSA and first line SSA supervisor salary and benefits costs from the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report. We found that the County Board calculated first line SSA and first line SSA supervisor costs were more than total salaries and benefits per the *Service and Support Administration form* by less than one percent and no additional explanation was provided by the County Board. We compared salaries and benefits from the SSA Listing listed to the Payroll Budget Export report, MAC Costs by Individual report and then compared total revised salaries and benefits to salaries and benefits per the *Service and Support Administration form* and found the calculated revised costs were more by less than one percent in total.

We compared the SSA Listing to the Payroll Budget Export report, MAC Costs by Individual report, and TCM Allowable/ Unallowable by Staff Units report. We found three employees included on the SSA Listing did not have either salaries and/or benefits charged to the *Service and Support Administration form*. We noted one of the employees was the SSA Director and although salaries were reported on the *Program Supervision form*, benefits were reported on the *Direct Services* and *Service and Support Administration forms* and we reclassified the benefits to *Program Supervision form* as reported in the Appendix.

### **SSA Additional Procedures (Continued)**

We also found a Community Connection manager with only benefits listed on the SSA Listing. We inquired with the County Board and received an explanation that the employee was also an SSA for part of the year. We also received job descriptions for both positions and a Detailed Check History report for salaries and benefits for each position. We reclassified salaries and benefits from the *Indirect Cost Allocation form* to the *Direct Services* and *Service and Support Administration forms* as reported in the Appendix. We also noted a Medicaid Services Manager was included in the SSA Listing; however, was charged to the *Direct Services form* in accordance with the Cost Report Guide. Moreover, we found the Staff Units report included one SSA with units that was not on the SSA Listing; however, their salaries and benefits were reported on the *Direct Services form* and we reclassified these salaries and benefits to the *Service and Support Administration form* as reported in the Appendix.

2. We scanned the SAC Expense Detail reports and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 24 SSAs and 3 SSA supervisors listed on the SSA Listing. We calculated 21.80 initial and 22.80 final full-time equivalent (FTE) first line SSAs and 3.04 initial and 3.71 final FTE first line SSA supervisors. We also calculated initial and final ratios of 7.17 and 6.15 first line SSA FTEs to one SSA FTE supervisors; respectively.
4. We found 2,002 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 91.85 and 87.82 individuals served to first line SSA FTEs; respectively. We also calculated initial and final ratios of 658.57 and 539.93 individuals served to first line SSA supervisor FTEs; respectively.

### **SSA Payroll Testing**

As part of the procedures under our Payroll Expenditures section we found \$5,550 in unsupported benefit costs and removed these costs from the *Service and Support Administration form*. We also reclassified a net total of \$124,829 in additional payroll costs to the *Service and Support Administration form* as described in procedure one in the section titled, SSA Additional Procedures.

### **SSA Non-Payroll Expenditures**

As part of the procedures under our Non-Payroll Expenditures section we found \$1,851 in unsupported other expenses and removed these costs from the *Service and Support Administration form*. We reclassified \$34,307 for community residential costs from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Instructions. We also reclassified \$18,479 in COG costs from the *Service and Support Administration form* to the *Summary of Service Costs and Reconcile form* in accordance with the Cost Report Instructions.

### **TCM Unit Rate Procedure**

1. We calculated a TCM unit rate of \$12.36 per 15-minute unit from the final SSA expenditures on the Service and Support Administration form and from final SSA Allowable units, SSA Unallowable units on the Annual Summary of Units of Service – Service and Support Administration form and estimated general time units. We compared the calculated TCM unit rate to the actual TCM unit rate of \$51.21 provided by DODD. We found the calculated TCM rate was \$38.85 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that during 2023 the County Board did not have procedures in place to track General Time units.
2. We calculated a 15-minute TCM unit rate of \$12.14 per 15-minute unit from the revised SSA Listing of first line SSA and first line SSA supervisor salaries and benefits, net of the Medicaid Administrative Claiming portion, and hours prepared by the County Board, including a calculation estimate of 15% for overhead costs.

### **TCM Unit Rate Procedure (Continued)**

We compared the calculated TCM unit rate to the actual TCM unit rate of \$51.21 provided by DODD. We found the calculated TCM rate was 39.07 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation from the County Board that SSAs take time to train and get up to speed. Additionally, the variance reflects operational factors such as onboarding new SSAs, leave usage, and administrative time spent in lunches, meetings, travel, trainings and conferences.

### **Allocation Statistics - Square Footage**

We confirmed through inquiry with the County Board and by scanning the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2023.

### **Allocation Statistics - Attendance**

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver transportation services.

### **Adult and Non-Medical Transportation Paid Claims Testing**

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program or non-medical transportation waiver services.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the SAC Detail Expense reports to the *Indirect Cost Allocation* and *Service and Support Administration forms*. We found variances exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses the SAC Detail Expense report 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 SAC Detail Expense report for other like errors in the same cost center. We found additional similar errors and totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained Year to Date Budget and Expenditure reports for one month in each quarter showing it performed a monthly income and expenditure reconciliations in accordance with Ohio Admin. Code 5123-4-01(O)(2).
4. We compared the disbursement totals from the county auditor's report listed on the *Summary of Service Costs and Reconcile Report form* to the county auditor's Year-To-Date-Budget Reports for the Board of Developmental Disabilities fund (352) and Capital fund (430). We found no variances.
5. We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver adult program services. We scanned the *Professional Services worksheets* and confirmed they included matching statistics.

### **Payroll Expenditures**

1. We compared the salaries and benefit costs on the Payroll Budget Export and Check History reports and the Crosswalk worksheet to the amounts reported on the *Indirect Cost Allocation, Program Supervision, and Service and Support Administration forms*. There were variances exceeding \$500 that resulted in reclassification to another program or worksheet/form as reported in the Appendix.
2. We selected 12 employees from the Staff List in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Staff List, Payroll Budget Export report, TCM Allowable / Unallowable Detail report, job descriptions, and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and to the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Staff List and Payroll Budget Export report and compared the classification of employees to entries on the Cost Report forms and the 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 shared personnel costs with Hardin County Board for the Superintendent. We obtained the shared services contract and found that although each county board is responsible for half the Superintendent's salary cost, Union County Board should be reimbursed for half of the benefit costs. We inspected the Detail Check History by Employee report and confirmed Union County Board paid for the full cost of benefits during 2023. Union County Board commented it had not requested reimbursement from Hardin County Board as of the current date. We calculated half the Superintendent benefit costs on the Detail Check History by Employee report for 2023 and reclassified these costs as non-federal reimbursable costs in accordance with 2 C.F.R. 200.405 as reported in the Appendix.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits from the Detail Check History by Employee report for the Random Moment Time Study (RMTS) participants for the second quarter to the salaries and benefits submitted on the MAC Cost by Individual Report. We confirmed that the actual salaries and benefits were greater than MAC salaries and benefits.

We found the Superintendent was a shared employee with Harding County Board of Developmental Disabilities. We confirmed reported MAC salaries and benefits were not adjusted as reimbursement was not received for the second quarter and notified DODD. See procedure four in the section titled, Payroll Expenditures for procedures related to shared employees and reclassification of costs.

2. For the 11 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 the facility based services (acuity a, b and c), supported employment - community employment, transportation per trip and targeted case management 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.

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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  
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 18, 2025



**Appendix**  
**Union County Board of Developmental Disabilities**  
**2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	40,359	943		To agree TCM units to detailed SSA report
		(1)	41,301	To reclassify unit for 2 SSAs billing for same TCM activity at same time for same individual
SSA Unallowable Units, CB Activity	3,873	(1,691)		To agree unallowable units to detailed SSA report
		1	2,183	To reclassify unit for 2 SSAs billing for same TCM activity at same time for same individual
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 649,459	\$ (45,709)		To reclassify Service Consultant salary
		\$ (22,688)		To reclassify Community Connections manager salary
		\$ (21,086)		To reclassify Community Connections Manager salary
		\$ (64,945)		To reclassify Communication Outreach Coordinator salaries
		\$ (6,183)		To reclassify Investigative Agent salary
		\$ (5,615)	\$ 483,233	To reclassify Provider Support Specialist salaries
Employee Benefits, Gen Expense All Program	\$ 317,523	\$ (23,400)		To agree to SAC Detail Expense report
		\$ (7,909)		To reclassify Community Connections Manager benefits
		\$ (16,587)		To reclassify Communication Outreach Coordinator benefits
		\$ (8,585)		To reclassify Investigative Agent benefits
		\$ (17,198)		To reclassify Provider Support Specialist benefits
		\$ (13,146)	\$ 230,698	To reclassify Hardin CBDD share of Superintendent's benefits
Service Contracts, Gen Expense All Program	\$ 371,135	\$ (353,258)	\$ 17,877	To agree to SAC Expense Detail report
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 15,156		To reclassify sponsorships and contribution costs
		\$ 6,160		To reclassify wellness payments without agency policy
		\$ 13,146		To reclassify Hardin CBDD share of Superintendent's benefits
		\$ 208,541	\$ 243,003	To reclassify Indirect Non-Federal Reimbursable costs

**Appendix**  
**Union County Board of Developmental Disabilities**  
**2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
Other Expenses, Gen Expense All Program	\$ 16,525	\$ 357,109		To agree to SAC Expense Detail report
		\$ (15,156)		To reclassify sponsorships and contribution costs
		\$ (17,500)		To reclassify payments to COG
		\$ (6,160)		To reclassify wellness payments without agency policy
		\$ (211,500)	\$ 123,318	To reclassify pass through housing payment
<b>Program Supervision</b>				
Employee Benefits, Service & Support Admin Costs	\$ -	\$ 40,032		To reclassify SSA Director benefits
		\$ 1,179	\$ 41,211	To reclassify SSA Director benefits
Other Expenses, Non- Federal Reimbursable	\$ 208,541	\$ (208,541)	\$ -	To reclassify Indirect Non-Federal Reimbursable costs
<b>Direct Services</b>				
Salaries, Community Residential	\$ 219,290	\$ 22,688		To reclassify Community Connections manager salary
		\$ (15,650)		To reclassify the MAC salaries and benefits for Community Connections Manager
		\$ 21,086		To reclassify Community Connections Manager salary
		\$ (55,568)		To reclassify Service Consultant salary
		\$ 64,945	\$ 256,791	To reclassify Communication Outreach Coordinator salaries
Salaries, Non-Federal Reimbursable	\$ 28,029	\$ 6,183	\$ 34,212	To reclassify Investigative Agent salary
Employee Benefits, Community Residential	\$ 143,456	\$ 7,513		To reclassify Community Connections manager benefits
		\$ (40,032)		To reclassify SSA Director benefits
		\$ (14,602)		To reclassify Service Consultant benefits
		\$ 7,909		To reclassify Community Connections Manager benefits
		\$ 16,587	\$ 120,831	To reclassify Communication Outreach Coordinator benefits
Employee Benefits, Non- Federal Reimbursable	\$ 56,163	\$ 8,585	\$ 64,748	To reclassify Investigative Agent benefits
Service Contracts, Community Residential	\$ -	\$ 21,310	\$ 21,310	To reclassify Community Residential costs
Other Expenses, Community Residential	\$ 16,095	\$ 12,997	\$ 29,092	To reclassify Community Residential costs

**Appendix**  
**Union County Board of Developmental Disabilities**  
**2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,452,518	\$ 45,709		To reclassify Service Consultant salary
		\$ 55,568		To reclassify Service Consultant salary
		\$ 15,650	\$ 1,569,445	To reclassify MAC salaries and benefits for Community Connections Manager
Employee Benefits, Service & Support Admin Costs	\$ 718,002	\$ (5,521)		To reclassify Service Consultant benefits
		\$ 14,602		To reclassify Service Consultant benefits
		\$ (1,179)		To reclassify SSA Director benefits
		\$ (5,550)	\$ 720,354	To agree to SAC Detail Expense report
Service Contracts, Service & Support Admin Costs	\$ 71,700	\$ (15,979)		To reclassify payments to COG
		\$ (21,310)	\$ 34,411	To reclassify Community Residential costs
Other Expenses, Service & Support Admin Costs	\$ 33,180	\$ 1,851		To agree to SAC Expense Detail report
		\$ (2,500)		To reclassify payments to COG
		\$ (12,997)	\$ 19,534	To reclassify Community Residential costs
<b>Adult Program</b>				
Salaries, Facility Based Services	\$ -	\$ 2,145	\$ 2,145	To reclassify Provider Support Specialist salaries
Salaries, Community Employment	\$ -	\$ 3,470	\$ 3,470	To reclassify Provider Support Specialist salaries
Benefits, Facility Based Services	\$ -	\$ 6,570	\$ 6,570	To reclassify Provider Support Specialist benefits
Benefits, Community Employment	\$ -	\$ 10,628	\$ 10,628	To reclassify Provider Support Specialist benefits
<b>CBCR Reconcile Expenses</b>				
<b>Expense Category</b>				
Fees Paid to COG or Payments	\$ 2,534,048	\$ 17,500		To reclassify payments to COG
		\$ 15,979		To reclassify payments to COG
		\$ 2,500	\$ 2,570,027	To reclassify payments to COG
Pass Through Funds for Housing	\$ -	\$ 211,500	211,500	To reclassify pass through housing payment

# OHIO AUDITOR OF STATE KEITH FABER



**UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**UNION 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 12/4/2025**

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