



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
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We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Athens County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary by Consumer, Service and Date reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports with the Cost Report. There were variances greater than two percent of total units on each row as reported in the Appendix.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in 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 selected 50 Targeted Case Management recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. There were no instances of non-compliance.
2. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. The total net Medicaid reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses within cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and 2 CFR 200.420 - .475. There were variances greater than two percent and costs over \$500 which were non-federal reimbursable as reported in the Appendix.
2. We confirmed the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).

Payroll

1. We compared the salaries and benefit costs on the SAC Payroll Expenses and Fringe Benefit Allocation reports and Cost by Individual worksheet to the amounts reported on the worksheets/forms. There was a variance as reported in the Appendix.
2. We selected 28 employees and compared the organizational chart, SAC Payroll Expenses and Fringe Benefit Allocation reports, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guide. There were variances as reported in the Appendix.
3. As the misclassification errors in procedure 3 were greater than 10 percent, we scanned the County Board's SAC Payroll Expenses and Fringe Benefit Allocation reports and compared the classification of employees to entries on the Cost Report worksheets/forms and the Cost Report Guides. We found differences as reported in the Appendix.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Quarterly Salary and Benefit, SAC Payroll Expenses and Fringe Benefit Allocation reports during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified that the MAC salary and benefit costs were no greater than one percent of actual salaries and benefits.
2. We requested supporting documentation for 10 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There were three observed moments in which the documentation did not reflect either the name, date and/or time of the observed moment.

We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019. There were no variances.

Unit Rates

1. We inquired about the unit rate for community employment and confirmed with the County Board that there were no detailed reports to support the community employment statistics. As a result, we reported adjustments in the Appendix to remove the community employment units and reclassify the corresponding costs and square footage to Non-federal reimbursable.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, 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 requirements. 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.

Athens County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 3

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.

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

June 15, 2021

Appendix
Athens County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Supported Emp. - Comm Emp., Adult	1,254	(1,254)	-	To reclassify community employment square footage without stats to Non-Federal Reimbursable
Non-Reimbursable, Adult	-	1,254	1,254	To reclassify community employment square footage without stats to Non-Federal Reimbursable
Attendance Statistics				
Adult Program				
Total Individuals Served by Program, Non-Title XX Only, Supported Emp.-Community Employment	178	(178)	-	To remove unsupported statistics
Total Individuals Served by Program, Title XX Only, Supported Emp.-Community Employment	4	(4)	-	To remove unsupported statistics
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	1,424	(1,424)	-	To remove unsupported statistics
15 Minute Units, Title XX Only Supported Emp. - Community Employment	27	(27)	-	To remove unsupported statistics
Annual Summary of Units of Service - Service and Support Administration				
Other SSA Allowable Units, CB Activity	3,052	(464)	2,588	To correctly report SSA units
SSA Unallowable Units, CB Activity	1,626	1,219	2,845	To correctly report SSA units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 505,240	\$ (13,876) \$ (32,096) \$ (10,686) \$ (312)	\$ 448,269	To reclassify CE Coordinator salary To reclassify Plan Coordinator salary To reclassify CE Employees Salaries To reclassify Adult Nurse Supervisor Salary
Employee Benefits, Gen Expense All Program	\$ 278,202	\$ (2,000) \$ (7,262) \$ (5,593) \$ (16,797) \$ (163)	\$ 246,387	To match payroll GL benefits To reclassify CE Coordinator benefits To reclassify CE Employees benefits To reclassify Plan Coordinator benefits To reclassify Adult Nurse Supervisor Benefits
Service Contracts, Gen Expense All Program	\$ 81,154	\$ (1,332)	\$ 79,822	To reclassify SSA program expenses for Medicaid Billing.
Other Expenses, Non-Federal Reimbursable	\$ 15,435	\$ 12,372	\$ 27,807	To reclassify promotional, unsupported expenses, contributions/donations
Other Expenses, Gen Expense All Program	\$ 137,175	\$ (13,192)	\$ 123,983	To reclassify contributions/donations, laptops, unsupported expenses, and promotional items.
Program Supervision				
Salaries, Unassign Children Program	\$ 41,346	\$ (429)	\$ 40,918	To reclassify life guard salary
Employee Benefits, Unassign Children Program	\$ 21,638	\$ (224)	\$ 21,414	To reclassify life guard benefits
Service Contracts, Unassign Children Program	\$ 39,423	\$ (37,061)	\$ 2,362	To reclassify childrens summer program expenses
Service Contracts, Service & Support Admin	\$ 4,466	\$ (3,702)	\$ 764	To reclassify SSA copier and training expenses and promotional items
Direct Services				
Salaries, Unassign Children Program	\$ 131,034	\$ 72,226 \$ 429	\$ 203,689	To reclassify Behavior Support salary To reclassify life guard salaries
Benefits, Unassign Children Program	\$ 68,576	\$ 37,779 \$ 224	\$ 106,579	To reclassify Behavior Support benefits To reclassify life guard benefits
Service Contracts, Community Residential	\$ 194,975	\$ 13,000	\$ 207,975	To reclassify home purchase and community mobility local match payments
Other Expenses, Unassign Children Program	\$ 131,100	\$ 37,061	\$ 168,161	To reclassify childrens summer program expenses
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 1,543	\$ 1,543	To reclassify MUI Training and promotional expenses.

Appendix
Athens County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Transportation Services				
Service Contracts, Gen Expense All Program	\$ 4,927	\$ (3,000)	\$ 1,927	To reclassify program expenses
Service and Support Admin				
Salaries, Service & Support Admin Costs	\$ 924,512	\$ (72,226)	\$ 852,286	To reclassify Behavior Support Salary
Employee Benefits, Service & Support Admin Costs	\$ 482,814	\$ (37,779)	\$ 445,035	To reclassify Behavior Support Benefits
Service Contracts, Service & Support Admin Costs	\$ 107	\$ 1,852	\$ 1,959	To reclassify program expense for Medicaid Billing & Copier
Other Expenses, Service & Support Admin Costs	\$ 21,133	\$ (10,000)		To reclassify housing costs
		\$ 2,460	\$ 13,593	To reclassify SSA training and laptop expenses
Adult Program				
Salaries, Community Employment	\$ 377,910	\$ 13,876		To reclassify CE Coordinator salary
		\$ 32,096		To reclassify Plan Coordinator salary
		\$ 10,686		To reclassify CE employees salaries
		\$ (434,568)	\$ 0	To reclassify community employment expenses without stats to Non-Federal Reimbursable
Employee Benefits, Community Employment	\$ 197,778	\$ 7,262		To reclassify CE Coordinator benefits
		\$ 16,797		To reclassify Plan Coordinator benefits
		\$ 5,593		To reclassify CE employees benefits
		\$ (227,430)	\$ (0)	To reclassify community employment expenses without stats to Non-Federal Reimbursable
Service Contracts, Community Employment	\$ 44,163	\$ (44,163)	\$ -	To reclassify community employment expenses without stats to Non-Federal Reimbursable
Other Expenses, Community Employment	\$ 60,910	\$ (1,965)		To reclassify advertising/promotional items
		\$ (58,945)	\$ -	To reclassify community employment expenses without stats to Non-Federal Reimbursable
Other Expenses, Non-Federal Reimbursable	\$ 429,519	\$ 1,965		To reclassify advertising/promotional items
		\$ 434,568		To reclassify community employment expenses without stats to Non-Federal Reimbursable
		\$ 227,430		To reclassify community employment expenses without stats to Non-Federal Reimbursable
		\$ 44,163		To reclassify community employment expenses without stats to Non-Federal Reimbursable
		\$ (30,417)		To reclassify Nurse Program Salaries and Benefits
		\$ 58,945	\$ 1,166,173	To reclassify community employment expenses without stats to Non-Federal Reimbursable
Professional Services - Nursing Services				
Salaries, Unassigned Children	77,562	10,140	87,702	To reclassify Program Nurse Supervisor salaries
Benefits, Unassigned Children	40,591	5,307	45,898	To reclassify Program Nurse Supervisor salaries
Salaries, Unassigned Adult	-	10,140	10,140	To reclassify Program Nurse Supervisor salaries
Benefits, Unassigned Adult	-	5,307	5,307	To reclassify Program Nurse Supervisor salaries

OHIO AUDITOR OF STATE KEITH FABER



ATHENS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ATHENS 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 6/29/2021

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