



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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Independent Accountants' 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 Butler County Board of Developmental Disabilities (County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the data in the Cost Report and compliance with applicable requirements.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2019 and compliance with certain requirements. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM Reimbursable, Non-reimbursable and Non-Billable Unit 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 no variances greater than two percent of total units.

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 variances greater than 10 percent of total units tested as reported in the Appendix.

Paid Claims

1. 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 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. 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 from 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 as reported in the Appendix.
2. We confirmed the County Board 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).
3. We verified there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage; however, there was no square footage reported for the enclave program. The County Board stated that they contracted for enclave services. There were no adult program costs or square footage without corresponding statistics.

Payroll

1. We compared the salaries and benefit costs on the Financial Report by Cost Code reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 33 employees and compared the organizational chart, job descriptions, and Financial Report by Cost Code and Cost of Benefits reports 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 no variances.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Cost of Salaries and Benefits report during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual report. MAC salary and benefit costs exceeded actual salaries and benefits by less than one percent.
2. We requested supporting documentation for 15 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. The documentation contained the identified elements.

We also 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 also inquired about the unit rate for facility based and transportation services and confirmed with the County Board that there were no omissions or misreporting of costs, new contracts, and changes due to privatization, which impact the 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 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 its compliance with certain requirements 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 other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Department and the County Board, and is not intended to be, and should not be, used by anyone other than these specified parties.

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

July 27, 2021

Appendix
Butler County Board of Developmental Disabilities
2019 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	197,016	9	197,025	To correctly report SSA units
Other SSA Allowable Units, CB Activity	33,220	(9)	33,211	To correctly report SSA units
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 268,300	\$ (10,000)	\$ 258,300	To reclassify community residential expense
Program Supervision				
Service Contracts, Service & Support Admin	\$ 25,000	\$ (25,000)	\$ -	To reclassify family support services costs
Direct Expenses				
Service Contracts, Unassigned Children	\$ -	\$ 25,046	\$ 25,046	To reclassify unassigned children expenses
Service Contracts, Community Residential	\$ 353,513	\$ 10,000		To reclassify community residential expenses
		\$ 25,046	\$ 388,559	To reclassify community residential expenses
Service Contracts, Family Support Services	\$ -	\$ 25,000		To reclassify family support services expenses
		\$ 4,072		To reclassify family support services expenses
		\$ 3,204		To reclassify family support services expenses
		\$ 3,900	\$ 36,176	To reclassify family support services expenses
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 34,917	\$ (4,072)		To reclassify unassigned adult direct expenses
		\$ (3,204)		To reclassify unassigned adult direct expenses
		\$ (3,900)	\$ 23,741	To reclassify family support services expense
Adult Program				
Service Contracts, Facility Based Services	\$ 274,574	\$ (50,093)	\$ 224,481	To reclassify direct expenses

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BUTLER COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BUTLER 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 8/10/2021

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