



OHIO AUDITOR OF STATE
KEITH FABER



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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 Meigs County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report and Medicaid paid 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

1. We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2020.

Allocation Statistics - Attendance

1. We footed the Daily Service Attendance Summary by Consumer, Location, Acuity and Month for accuracy. There were no computational errors.

We compared the attendance report to the reported number of individuals served and days of attendance and to the Cost Report Guide. There were no variances greater than two percent of attendance statistics at each acuity level.

2. We scanned the attendance report from June 1 to December 31, 2020 to confirm all days were reported at acuity C. There were differences as reported in the Appendix.
3. We traced the total attendance days for five facility based service individuals for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity report to the Cost Report. There were no differences.

Allocation Statistics - Transportation

1. We footed the Transportation By Service, Month, and Age Group report for accuracy. There were no computational errors.

We compared the total number of one-way trips from the transportation report to the Cost Report. There were variances as reported in the Appendix.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the Receivable Billing Reimbursable Detail report and the Cost Report. There were no variances.
3. There were no cost of bus tokens/cabs reported and we inspected the SAC Detailed Expense report for any omitted costs and found none.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary By Funding Source, Service and Biller report 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. There were no variances.

2. We selected 60 Other SSA Allowable units 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 selected 50 claims paid among adult services and transportation services from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery. We found two units of FTB - Non-Medical Transportation - One-way trip - Eligible vehicle that lacked supporting documentation and calculated recoverable findings in the amount of \$23.61. We also reported corresponding unit adjustments in the Appendix.

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 six units of TCM units were billed in excess of actual duration of the service and we calculated a recoverable finding in the amount of \$81.70. We reported the corresponding unit adjustment in the Appendix.

3. We compared the number of reimbursed TCM units from the MBS summary to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2020.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements.

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. There were no costs over \$500 that were non-federal reimbursable.
2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the SAC Detailed Expense report and Salaries and Benefits Worksheet to the amounts reported on the worksheets/forms. There were variances as reported in the Appendix.
2. The adjustments in procedure 1 resulted in the CBCR Reconcile form being out of balance over the accepted limit of one quarter of one percent, and we compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Fund Report for the Meigs CBDD (B50), MCBDD Housing Authority Grant (B51), MCBDD Community Residential (B52), MCBDD Capital Fund (Q54), and MCBDD Gift (U51) funds.

We found a variance as reported in the Appendix and with this adjustment the Cost Report reconciled within acceptable limits.

3. We selected seven employees and compared the organizational chart, job descriptions, SAC Detailed Expense report and Salaries and Benefits Worksheet staffing 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.
4. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the detailed payroll reports and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide. There were no additional variances
5. We confirmed through inquiry with County Board that it had no shared personnel with other County Boards.

Medicaid Administrative Claiming (MAC)

1. The Department informed us that the County Board did not participate in the MAC program.

Unit Rates

1. 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.

Unit Rates (Continued)

We obtained an explanation from the County Board that they worked with DODD to submit a revised cost report with a lower TCM rate than the rate identified on the Comprehensive Cost Report Rate sheet. We inquired with DODD and confirmed the revised cost report was not correctly submitted. DODD worked with Meigs County Board to resubmit the revised cost report at the beginning of our engagement. We then confirmed with the County Board there were no additional costs or omitted statistics, new contracts, or changes due to privatization which would impact these 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 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

June 9, 2022

Appendix
Meigs County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	1,606	(845)	761	To move June to December acuity A days to acuity C
B, Facility Based Services (Non-Title XX Only)	191	(55)	136	To move June to December acuity B days to acuity C
C, Facility Based Services (Non-Title XX Only)	158	845		To move June to December acuity A days to acuity C
		55	1,058	To move June to December acuity B days to acuity C
Annual Summary of Transportation Services				
Pre-School, CB, One Way Trips	722	1,079	1,801	To add omitted pre-school trips
Facility Based Services, CB One Way Trips	2,360	(2)	2,358	To remove trips due to paid claims finding
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	1,756	(6)	1,750	To remove units due to paid claims finding
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 216,441	\$ (16,965)	\$ 199,476	To reclassify SSA administrative assistant salary
Employee Benefits, Gen Expense All Program	\$ 118,305	\$ (8,450)		To reclassify SSA administrative assistant benefits
		\$ (5,569)	\$ 104,286	To reclassify overstated benefits
Building Services				
Employee Benefits, Gen Expense All Program	\$ 8,308	\$ (408)	\$ 7,900	To reclassify overstated benefits
Dietary Services				
Employee Benefits, Unassigned Children Program	\$ 9,876	\$ (485)	\$ 9,391	To reclassify overstated benefits
Direct Services				
Employee Benefits, Pre-School	\$ 88,833	\$ (4,364)	\$ 84,469	To reclassify overstated benefits
Employee Benefits, School Age	\$ 63,723	\$ (3,131)	\$ 60,592	To reclassify overstated benefits
Employee Benefits, Unassigned Children Program	\$ 33,873	\$ (1,664)	\$ 32,209	To reclassify overstated benefits
Nursing Services				
Employee Benefits, Gen Expense All Program	\$ 21,813	\$ (1,071)	\$ 20,742	To reclassify overstated benefits
Transportation Services				
Employee Benefits, Gen Expense All Program	\$ 63,566	\$ (3,122)	\$ 60,444	To reclassify overstated benefits
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 133,472	\$ 16,965	\$ 150,437	To reclassify SSA administrative assistant salary
Employee Benefits, Service & Support Admin Costs	\$ 69,913	\$ 8,450	\$ 78,363	To reclassify SSA administrative assistant benefits
		\$ (3,435)	\$ 74,928	To reclassify overstated benefits
Other Expenses, Service & Support Admin Costs	\$ 215	\$ 80	\$ 295	To reclassify SSA program expense

Appendix
Meigs County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Service Contracts, Facility Based Services	\$ 160,922	\$ (80)	\$ 160,842	To reclassify SSA program expense
CBCR Reconcile				
CBCR Reconcile Expenses, Totals From Auditor's Report	\$ 2,406,159	\$ (23,358)	\$2,382,801	To correct County Auditor Amount

OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MEIGS 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 7/12/2022

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