



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Richland 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**

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**

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

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

1. We footed the County Board's Case Note Unit Summary by 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 report with the Cost Report. We found variance in the TCM units greater than two percent as reported in the Appendix.

2. We selected 60 Other SSA Allowable units from the SSA report 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). The variance was less than 10 percent of the total units tested. We found no noncompliance with the documentation elements.

3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

### **Paid Claims**

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected all nine Residential Respite and the one Community Transition services from the Summary by Service Code. 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 5123-9 in effect at the time of service delivery. We found no non-compliance.

2. We selected 50 TCM recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code Â§ 5160-48-01(F). We found two instances of non-compliance due to the lack of service documentation to support the payments. We calculated a recoverable finding in the amount of \$49.16 for these two errors. We also reported the corresponding unit adjustments in the Appendix.

3. We compared the reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that total reimbursed units were less than the final reported units.

4. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

### **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. We found no costs over \$500 which are non-federal reimbursable.

2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.

3. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver adult program services.

## **Payroll**

1. We compared the salaries and benefit costs on the detailed payroll reports to the amounts reported on the worksheets/forms. There were no variances exceeding \$500 that resulted in reclassifications to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, staffing/payroll journal 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. The misclassification errors in the employee payroll testing were below the 10 percent threshold.
4. 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 to the salaries and benefits on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
2. For the 16 moments selected by the Department, we confirmed that the supporting documentation contained the date and time of the moment and the detail needed to support the activity. We found one moment in which the supporting documentation did not confirm the date or the time.

We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, Attachment B and found no variances.

## **Unit Rate**

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the Cost Report 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.

We obtained supporting documentation for omitted units for Adult Day services paid by the North East Ohio Network (NEON) as reported in the Appendix. We also identified community employment costs reported by NEON as facility based costs and reported a revenue offset in the Appendix for this incorrect reporting.

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.

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Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
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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.

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

November 9, 2022

**Appendix**  
**Richland County Board of Developmental Disabilities**  
**2020 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Attendance Statistics</b>				
<b>Adult Program</b>				
<b>Total Unduplicated Individuals Served Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	4	22	26	To add omitted statistics
B, Facility Based Services (Non-Title XX Only)	9	2	11	To add omitted statistics
C, Facility Based Services (Non-Title XX Only)	30	1	31	To add omitted statistics
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	1,042	575	1,617	To add omitted statistics
B, Facility Based Services (Non-Title XX Only)	2,309	84	2,393	To add omitted statistics
C, Facility Based Services (Non-Title XX Only)	7,260	106	7,366	To add omitted statistics
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	55,804	1,900		To match Case Note Unit Summary
		(4)	57,700	To adjust units from paid claims finding
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 620,031	\$ (31,180)		To reclassify a portion of Community Relations Associate salary
		\$ 35,379		To reclassify portion of Service & Support Associate salary (eligibility determination)
Employee Benefits, Gen Expense All Program	\$ 302,664	\$ (29,330)	\$ 594,900	To reclassify Self Advocacy Advisor salary
		\$ (4,737)		To reclassify a portion of Community Relations Associate benefits
		\$ 10,150		To reclassify portion of Service & Support Associate benefits (eligibility determination)
Other Expenses, Non-Federal Reimbursable	\$ 41,264	\$ (4,572)	\$ 303,505	To reclassify Self Advocacy Advisor benefits
		\$ 31,180		To reclassify a portion of Community Relations Associate salary
		\$ 4,737	\$ 77,181	To reclassify a portion of Community Relations Associate benefits
<b>Building Services</b>				
Other Expenses, Community Residential	\$ -	\$ 325		To reclassify building expenses
		\$ 293	\$ 618	To reclassify building expenses
Other Expenses, Family Support	\$ -	\$ 590		To reclassify building expenses
		\$ 532	\$ 1,122	To reclassify building expenses
Other Expenses, Service and Support Admin	\$ 9,442	\$ 1,642		To reclassify building expenses
		\$ 1,481	\$ 12,565	To reclassify building expenses
<b>Direct Services</b>				
Salaries, Community Residential	\$ 38,376	\$ 29,330	\$ 67,706	To reclassify Self Advocacy Advisor salary
Employee Benefits, Community Residential	\$ -	\$ 4,572	\$ 4,572	To reclassify Self Advocacy Advisor benefits
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,068,350	\$ (35,379)	\$ 1,032,971	To reclassify portion of Service & Support Associate salary (eligibility determination)
Employee Benefits, Service & Support Admin Costs	\$ 438,580	\$ (10,150)	\$ 428,430	To reclassify portion of Service & Support Associate benefits (eligibility determination)
Other Expenses, Service & Support Admin Costs	\$ 32,752	\$ (2,557)		To reclassify building expenses
		\$ (2,305)	\$ 27,890	To reclassify building expenses
<b>A1 Adult</b>				
Facility Based Services, Less Revenue	\$ -	\$ 2,093	\$ 2,093	To offset COG expenses for community employment included in facility based expenses

# OHIO AUDITOR OF STATE KEITH FABER



**RICHLAND COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**RICHLAND 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 11/29/2022**

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