



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 Hamilton County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021 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, 2021 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, 2021, 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:

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 2021.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We footed the Transportation Trip and the Local Levy Non-Medical Transportation Attendance and Acuity report for accuracy. There were no computational errors.

We compared the total number of adult one-way trips from the transportation reports to the Cost Report. There were no variances.

2. We traced the number of trips for all eight adults for one month from the daily service documentation to the compilation of trips. There was no variance.

Allocation Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs on the General Ledger to the reports to the *Annual Summary of Transportation Services* and the *Transportation Services* forms. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the TCM Units Summary 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 TCM and Non-Billable Units reports to the TCM Units Summary and from the summary with the Cost Report. We found no variances.

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

Paid Claims

1. We confirmed that the County Board only provided non-medical transportation and we selected 25 among all waiver service codes from the Summary by Service Code.

We found instances of non-compliance for FTT - Non-Medical Transportation - One-way trip - Taxi/Livery/Bus service code as described below and calculated a recoverable finding.

Service Code	Units	Paid Claims Results	Finding
FTT	230	Units billed exceeded actual duration of service	\$646.76

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 no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the Summary by Service Code 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 2021.

Non-Payroll Expenditures

1. We traced the DDS Expenditures and Cost Report Accumulations Final Post reports to the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the DDS Expenditure report from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were unreported reconciliation costs and non-federal reimbursable costs as reported in the Appendix. For any errors, we scanned the DDS Expenditure report for other like errors in the same cost center. We found no additional similar errors.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.

Non-Payroll Expenditures (Continued)

4. We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Cost Report Accumulations report to the Gross Pay Detail reports and from the Detail report to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation and SSA programs. There were no variances.
2. We selected 40 employees, including Behavioral Specialist and Employment Navigator. For the employees selected, we compared the organizational chart, Gross Pay Details report, Quarterly TCM units reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance with the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 was greater than 10 percent, and we scanned the Gross Pay Details report and compared the classification of employees to entries on the Cost Report worksheets/forms and 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 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 fourth quarter on the Quarterly Labor Distribution report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits agreed to the MAC reimbursed salaries and benefits.
2. 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 for 23 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

1. For the transportation unit rate 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 transportation unit rate.

The County Board indicated it was not aware of any errors that might impact the transportation unit rate except for omitted trips and per mile costs on the *Annual Summary of Transportation Services* form. We obtained supporting documentation for omitted trips and costs as reported in the Appendix.

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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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

September 14, 2023

Appendix
Hamilton County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX - Adult				
Facility Based Services, One Way Trips	909	170	1,079	To record omitted trips
Facility Based Services, Costs of Bus, Tokens, Cabs	\$ 72,000	\$ 334	\$ 72,334	To record costs of omitted per mileage trips
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,428,877	\$ (123,809)		To reclassify QI Nurse Consultant Salaries to Direct Services
		\$ (64,133)		To reclassify Family Engagement Coordinator Salaries to Direct Services
		\$ (139,472)		To reclassify Director of Integrated Services Salary to Program Supervision
		\$ (9,021)	\$ 2,092,442	To reclassify Quality Specialist Salary to Direct Services
Employee Benefits, Gen Expense All Program	\$ 1,349,774	\$ (47,002)		To reclassify QI Nurse Consultant Benefits to Direct Services
		\$ (24,347)		To reclassify Family Engagement Coordinator Benefits to Direct Services
		\$ (52,948)		To reclassify Director of Integrated Services Benefits to Program Supervision
		\$ (3,425)	\$ 1,222,052	To reclassify Quality Specialist Benefits to Direct Services
Other Expenses, Non-Federal Reimbursable	\$ 6,948	\$ 2,000	\$ 8,948	To reclassify sponsorship cost as non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 616,255	\$ (2,000)	\$ 614,255	To reclassify sponsorship cost as non-federal reimbursable costs
Program Supervision				
Salaries, Unassign Children Program	\$ -	\$ 69,736	\$ 69,736	To reclassify Director of Integrated Services Salary to Program Supervision
Salaries, Unassign Adult Program	\$ -	\$ 69,736	\$ 69,736	To reclassify Director of Integrated Services Salary to Program Supervision
Employee Benefits, Unassign Children Program	\$ -	\$ 26,474	\$ 26,474	To reclassify Director of Integrated Services Benefits to Program Supervision
Employee Benefits, Unassign Adult Program	\$ -	\$ 26,474	\$ 26,474	To reclassify Director of Integrated Services Benefits to Program Supervision

Appendix
Hamilton County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Direct Services				
Salaries, Unassigned Children Program	\$ 357,965	\$ 10,646	\$ 368,611	To reclassify Benefits Analyst/Representative Salaries to Direct Services
Employee Benefits, Unassigned Children Program	\$ 135,894	\$ 4,041	\$ 139,935	To reclassify Benefits Analyst/Representative Benefits to Direct Services
Salaries, Community Residential	\$ 237,514	\$ 123,809		To reclassify QI Nurse Consultant Salaries to Direct Services
		\$ 9,021	\$ 370,344	To reclassify Quality Specialist Salary to Direct Services
Employee Benefits, Community Residential	\$ 129,179	\$ 47,002		To reclassify QI Nurse Consultant Benefits to Direct Services
		\$ 3,425	\$ 179,606	To reclassify Quality Specialist Benefits to Direct Services
Salaries, Family Support Services	\$ -	\$ 64,133	\$ 64,133	To reclassify Family Engagement Coordinator Salaries to Direct Services
Employee Benefits, Family Support Services	\$ -	\$ 24,347	\$ 24,347	To reclassify Family Engagement Coordinator Benefits to Direct Services
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 7,346,424	\$ (212,913)	\$ 7,133,511	To reclassify Benefits Analyst/ Representative Salaries to Adult programs and Direct Services
Employee Benefits, Service & Support Admin Costs	\$ 3,609,641	\$ (80,828)	\$ 3,528,813	To reclassify Benefits Analyst/ Representative Benefits to Adult programs and Direct Services
Adult Program				
Salaries, Unassign Adult Program	\$ -	\$ 202,267	\$ 202,267	To reclassify Benefits Analyst/ Representative Salaries to Adult programs
Employee Benefits, Unassign Adult Program	\$ -	\$ 76,787	\$ 76,787	To reclassify Benefits Analyst/ Representative Benefits to Adult programs
Service Contracts, Community Employment	\$ 152,027	\$ (95,297)	\$ 56,730	To reclassify Pathways pass through
CBCR Reconcile				
CBCR Reconcile Expenses				
CBCR Reconcile Expenses Detail Records, Expenses Category, Pathways	\$ -	\$ 95,297	\$ 95,297	To reclassify Pathways pass through

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HAMILTON 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 10/10/2023

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