



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 Lucas 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**

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

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

1. We footed the County Board's Quarterly Cost Report B4 Detail reports 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. We found no variances greater than two percent of total units on each row.

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.
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 provided neither adult or non-medical transportation services.
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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	47	Units billed exceeded actual duration of service delivery	\$ 644.30
TCM	6	Units billed for travel time	\$ 82.25
		<b>Total</b>	<b>\$726.55</b>

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

**Non-Payroll Expenditures**

1. We traced the Expenditures Detailed report to the CBCR forms for indirect costs, program supervision, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Expenditures Detailed 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 variances greater than two percent and non-federal reimbursable errors. For any errors, we scanned the Expenditures Detailed report for other like errors in the same cost center. We found additional similar errors and totaled all identified errors as reported in the Appendix.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
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 Expense Detail reports to the amounts reported on the worksheets/forms for indirect costs, program supervision, SSA and adult programs. There were variances exceeding \$500 as noted in the Appendix.
2. We selected 40 employees, including Employment Navigators, and compared the organizational chart, Expense Detail report, Quarterly Cost Report B4 Detail reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and to 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 Expense Detail report and compared the classification of employees to entries on the Cost Report worksheets/forms and the 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 from the Employee Earnings and Department Rate Sheet reports to the Participant Breakout report and from the Breakout report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded 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 18 RMTS observed moments selected by the Department. We found no variances.

**Unit Rate**

We confirmed that the Department did not identify any unit rates for the County Board on its Comprehensive Cost Report Rate sheet.

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.

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

October 9, 2023

**Appendix  
Lucas County Board of Developmental Disabilities  
2021 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM, CB Activity	301,350	(53)	301,297	To remove unsupported TCM units from Paid Claims sample
Other SSA Allowable Units, CB Activity	38,285	(1,603)	36,682	To adjust Other SSA Allowable units to actual
SSA Unallowable Units, CB Activity	9,709	212	9,921	To adjust Unallowable SSA units to actual
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$2,118,350	\$ (109,175)	\$ 2,009,175	To reclassify promotional portion of Public Information Managers salary and benefits to non-federal reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ 207,505	\$ 2,000		To reclassify sponsorship/donation to non-federal reimbursable costs
		\$ 2,500		To reclassify advertising for DD Awareness month to non-federal reimbursable costs
		\$ 317		To reclassify awards to providers and employees to non-federal reimbursable costs
		\$ 109,175	\$ 321,497	To reclassify promotional portion of Public Information Managers salary and benefits to non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 391,533	\$ (2,000)		To reclassify sponsorship/donation to non-federal reimbursable costs
		\$ (2,500)		To reclassify advertising for DD Awareness month to non-federal reimbursable costs
		\$ (317)		To reclassify awards to providers and employees to non-federal reimbursable costs
		\$ (2,812)	\$ 383,904	To reclassify tuition expense for Employment Navigator to SSA
<b>Direct Services</b>				
Other Expenses, Community Residential	\$2,608,544	\$ 1,943	\$ 2,610,487	To reclassify interpreter expenses to Direct Services
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$6,853,251	\$ 412,344		To reclassify Employment Navigators with SSA units
		\$ 171,789	\$ 7,437,384	To reclassify Employment Navigators with SSA units
Other Expenses, Service & Support Admin Costs	\$ 402,563	\$ (1,943)		To reclassify interpreter expenses to Direct Services
		\$ 2,812	\$ 403,432	To reclassify tuition expense for Employment Navigator to SSA

**Appendix**  
**Lucas County Board of Developmental Disabilities**  
**2021 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Adult Program</b>				
Salaries, Community Employment	\$ 594,758	\$ 1,877		To agree to Expense Detail report
		\$ (412,344)		To reclassify Employment Navigators with SSA units
		\$ (171,789)	\$ 12,502	To reclassify Employment Navigators with SSA units

# OHIO AUDITOR OF STATE KEITH FABER



**LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**LUCAS 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 11/9/2023**

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