



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 Marion 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 Cost Report B4 Detail reports and Summary of all TCM Units by SSA report for accuracy. There were no computational errors.

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

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 variances greater than two percent of total units on each row as reported in the Appendix.

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.

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 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 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 SAC Detail report to the CBCR forms for indirect costs, program supervision, SSA, transportation and adult programs. We found variances and reported omitted costs as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses on the SAC 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, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the SAC Detailed report for other like errors in the same cost center. We found additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
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 Payroll and Benefits By Date Span Summary to the Salary Breakdown report and from the Salary Breakdown report to the amounts reported on the worksheets/forms for indirect costs, program supervision, transportation, and SSA programs. There were variances as reported in the Appendix.
2. We selected nine employees, including the SSA Director. For the employees selected, we compared the organizational chart, Salary Breakdown and 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 in accordance with the Cost Report Guide. There were variances as reported in the Appendix.

Payroll (Continued)

3. The misclassification errors in procedure 2 was 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 to identify similar errors. There were no additional variances.
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 Payroll and Benefits by Date Span Detailed 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 11 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

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.

The County Board indicated it was not aware of any omissions, misreporting of costs or statistics, new contracts, or any changes due to privatization that might impact the identified 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 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

December 6, 2023

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of				
SSA Unallowable Units, CB Activity	3,565	(1,788)	1,777	To correctly report SSA units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 191,675	\$ (8,465)	\$ 183,210	To reclassify promotional portion of Director of Communications salary
Employee Benefits, Gen Expense All Program	\$ 62,118	\$ (3,458)	\$ 58,660	To reclassify promotional portion of Director of Communications benefits
Other Expenses, Non-Federal Reimbursable	\$ 28,329	\$ 461		To reclassify event gifts for individuals
		\$ 11,923		To reclassify promotional portion of Director of Communications salary and benefits
		\$ 684	\$ 41,397	To reclassify staff recognition event
Other Expenses, Gen Expense All Program	\$ 62,167	\$ (10)		To reclassify gifts for family support group
		\$ (461)		To reclassify event gifts for individuals
		\$ (287)		To reclassify promotional banner
		\$ (192)		To reclassify cell phone costs for SSA Director
		\$ (684)		To reclassify staff recognition event
		\$ 18		To reclassify conference costs for SSA Director
		\$ 41	\$ 60,592	To reclassify conference costs for SSA Director
Program Supervision				
Other Expenses, Service & Support Admin	\$ 90	\$ 192		To reclassify cell phone costs for SSA Director
		\$ (18)		To reclassify conference costs for SSA Director
		\$ 166	\$ 430	To reclassify conference costs for SSA Director
Direct Services				
Other Expenses, Non-Federal Reimbursable	\$ 12,000	\$ 10		To reclassify gifts for family support group
		\$ 287	\$ 12,297	To reclassify promotional banner
Transportation Services				
Service Contracts, Facility Based Services	\$ 71,017	\$ 8,735	\$ 79,752	To correctly report transportation costs
Other Expenses, Gen Expense All Program	\$ 8,707	\$ 2,284	\$ 10,991	To correctly report transportation costs

Appendix
Marion County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 651,364	\$ 7,232	\$ 658,596	To report actual salary for SSA Manager
Employee Benefits, Service & Support Admin Costs	\$ 226,794	\$ (1,793)	\$ 225,001	To report actual benefits for SSA Manager
Service Contracts, Service & Support Admin Costs	\$ 39,399	\$ (12,512)	\$ 26,887	To reclassify Council of Government costs
Other Expenses, Service & Support Admin Costs	\$ 7,487	\$ (207)	\$ 7,280	To reclassify conference costs for SSA Director
CBCR Reconcile Revenues				
Fees Paid to COG, or Payments	\$ 730,236	\$ 12,512	\$ 742,748	To reclassify Council of Government costs

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MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MARION 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 12/28/2023

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