



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
ContactMCA@ohioauditor.gov  
(614) 466-3340

## 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 Trumbull 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 Summary for Schedule B4 and Cost Report B4 Detail report for accuracy. There were no computational errors.

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

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the Summary with the Cost Report. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service from the Cost Report B4 Detail 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). There were no variances.

**Paid Claims**

1. We confirmed that the County Board provided neither adult services nor 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 General Ledger Table and Cost Report Worksheets to the Cost Report forms for indirect costs, program supervision, SSA and adult programs. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses 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 was one variance greater than two percent as reported in the Appendix. We found no unreported reconciliation and no non-federal reimbursable costs. For the one error, we scanned the General Ledger for other like errors in the same cost center and found none.
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 Salary Cost Report Classification Totals report and MAC worksheet to the amounts reported on the worksheets/forms for indirect costs, program supervision, SSA and Adult programs. There was a variance exceeding \$500 that resulted in reclassification to another program as reported in the Appendix.
2. We selected 40 employees, including the SSA Director. For the employees selected, we compared the organizational chart, Salary Cost Report Classification Totals report, MAC worksheet, detailed SSA reports and job descriptions and basis for allocation 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 no variances.

**Payroll (Continued)**

3. 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 from the Quarterly Salaries and Benefits report for the Random Moment Time Study (RMTS) participants for the fourth quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled 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 13 RMTS observed moments selected by the Department. We found no variances.

**Unit Rate**

1. For the TCM unit rate 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 to identify any 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 errors that might impact the identified unit rate.

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

June 13, 2023

**Appendix**  
**Trumbull 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>Direct Services</b>				
Service Contracts, Unassign Children Program	\$ -	\$ 71,484	\$ 71,484	To reclassify FCFC wrap around services
<b>Adult Program</b>				
Employee Benefits, Facility Based Services	\$ 2,409	\$ (2,409)	\$ -	To reclassify benefit amount to correct program
Service Contracts, Facility Based Services	\$ 380,978	\$ (71,484)	\$ 309,494	To reclassify FCFC wrap around services
Other Expenses, Non-Federal Reimbursable	\$ 1,148,589	\$ 2,409	\$ 1,150,998	To reclassify benefit amount to correct program

# OHIO AUDITOR OF STATE KEITH FABER



**TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TRUMBULL 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 6/27/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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