



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 Union 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 SSA Unit reports for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, 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 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 scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver services.

2. We selected 50 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 with 30 dates of service as the case notes that did not contain the required signature of the service provider.

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 reported 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 detailed expenditure reports to the CBCR forms for Indirect Costs and SSA. We found variances exceeding \$500 as reported in the Appendix.

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 were variances greater than two percent, and incorrectly reported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the detailed expenditure 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 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 detailed payroll reports to the amounts reported on the worksheets/forms for indirect costs, program supervision, and SSA programs. There were variances exceeding \$500 as reported in the Appendix.

Payroll (Continued)

2. We selected 30 employees and, for the employees selected, we compared the organizational chart, staffing/payroll journal reports, detailed SSA 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. We did not compare classification of other employees as the misclassification rate was 10 percent.
4. We confirmed through inquiry with the County Board that it had shared personnel costs with another County Board. We traced from supporting documentation for the expense to the Cost Report. We confirmed the County Board paid the full cost for shared personnel and that the shared personnel costs had not been reimbursed by the other County Board.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits 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 MAC reimbursed salaries and benefits exceeded actual salaries and benefits by more than one percent and communicated this variance to the Department.

We received a revised Cost by Individual Code Report and compared the MAC reimbursed salaries and benefits to actual salaries and benefits. There were no variances.

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.

We confirmed there were omitted adult program statistics and adult trips associated with the West Central Ohio Network Council of Governments (WestCON) expenses; however, these expenses were reclassified as non-federally reimbursable on the WestCON cost report.

We determined that the County Board had included adult program and transportation statistics with no corresponding costs. We reported adjustments in the Appendix to remove these statistics.

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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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 style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2023

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Individuals Served by Program, Facility Based Services	67	(67)	-	To remove statistics without corresponding costs
Total Individuals Served by Program, Non-Title XX Only, Supported Emp.-Community Employment	22	(22)	-	To remove statistics without corresponding costs
Days of Attendance, Facility Based Services	12,567	(12,567)	-	To remove statistics without corresponding costs
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	13,492	(13,492)	-	To remove statistics without corresponding costs
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	51	(51)	-	To remove statistics without corresponding costs
A-1, Facility Based Services (Non-Title XX Only)	1	(1)	-	To remove statistics without corresponding costs
B, Facility Based Services (Non-Title XX Only)	9	(9)	-	To remove statistics without corresponding costs
C, Facility Based Services (Non-Title XX Only)	6	(6)	-	To remove statistics without corresponding costs
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	8,534	(8,534)	-	To remove statistics without corresponding costs
A-1, Facility Based Services (Non-Title XX Only)	280	(280)	-	To remove statistics without corresponding costs
B, Facility Based Services (Non-Title XX Only)	2,800	(2,800)	-	To remove statistics without corresponding costs
C, Facility Based Services (Non-Title XX Only)	962	(962)	-	To remove statistics without corresponding costs
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	22,686	(22,686)	-	To remove statistics without corresponding costs
Supported Emp. - Comm. Emp., CB One Way Trips	14,802	(14,802)	-	To remove statistics without corresponding costs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	36,361	1,746	38,107	To correct reported SSA units
Other SSA Allowable Units, CB Activity	8,980	391	9,371	To correct reported SSA units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 569,566	\$ 55,187		To adjust to actual totals
		\$ (2,593)		To reclassify portion of Community Relations Coordinator salary
		\$ (49,032)	\$ 573,128	To reclassify salary for County Commissioner Clerk
Employee Benefits, Gen Expense All Program	\$ 388,016	\$ 266,709		To adjust to actual totals
		\$ (933)		To reclassify portion of Community Relations Coordinator benefits
		\$ (17,651)	\$ 636,141	To reclassify benefits for County Commissioner Clerk
Service Contracts, Gen Expense All Program	\$ 767,662	\$ (300,000)		To adjust to actual totals
		\$ (127,830)		To reclassify janitorial agreement
		\$ (23,999)		To reconcile COG expenses
		\$ (25,122)		To reclassify utilities
		\$ (50,000)	\$ 240,711	To reclassify payment to World of Wonders
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 2,439		To reclassify fair booth expenses
		\$ 1,000		To reclassify sponsorship expenses
		\$ 291		To reclassify provider appreciation gifts
		\$ 2,500		To reclassify donation
		\$ 2,593		To reclassify portion of Community Relations Coordinator salary
		\$ 933		To reclassify portion of Community Relations Coordinator benefits
		\$ 49,032		To reclassify salary for County Commissioner Clerk
		\$ 17,651	\$ 76,439	To reclassify benefits for County Commissioner Clerk

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Other Expenses, Gen Expense All Program	\$ 684,306	\$ (415,852) \$ (113,790) \$ (2,439) \$ (1,000) \$ (291) \$ (2,500) \$ (510)		To adjust to actual totals To reclassify administrative fees To reclassify fair booth expenses To reclassify sponsorship expenses To reclassify provider appreciation gifts To reclassify donation To reclassify psychological services
Unallowable Fees, Non-Federal Reimbursable	\$ -	\$ 28,704 \$ 113,790	\$ 176,628 \$ 113,790	To reclassify computer expenses To reclassify administrative fees
Building Services				
Service Contracts, General Expenses	\$ -	\$ 127,830 \$ 25,122 \$ 100,000 \$ 50,000	\$ 302,952	To reclassify janitorial agreement To reclassify utilities expense To reclassify lease expense To reclassify payment to World of Wonders
Program Supervision				
Salaries, Service & Support Admin	\$ 83,932	\$ (83,932)	\$ -	To reclassify SSA Manager salary
Professional Services - Psychological Services				
Service Contracts, Unassigned Adult No. Individuals Served, Facility Based Services	\$ - -	\$ 510 1	\$ 510 1	To reclassify psychological service expense To add individual served for reclassified expense
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 1,157,790	\$ 83,932	\$ 1,241,722	To reclassify SSA Manager salary
Employee Benefits, Service & Support Admin Costs	\$ 489,172	\$ (207,813)	\$ 281,359	To adjust to actual totals
Service Contracts, Service & Support Admin Costs	\$ 401,648	(1,184) \$ (100,000) \$ (199,984) \$ (21,526)	\$ 78,954	To adjust to actual totals To reclassify lease expenses To reconcile CDC expenses To reconcile COG expenses
Other Expenses, Service & Support Admin Costs	\$ 60,360	\$ (28,704) \$ (1,308)	\$ 30,348	To reclassify computer expenses To reconcile COG expenses
CBCR Reconcile Expenses				
Expenses Category				
Fees Paid to COG or Payments	\$ 2,025,562	\$ 23,999 \$ 21,526 \$ 1,308	\$ 2,072,395	To reconcile COG expenses To reconcile COG expenses To reconcile COG expenses
Fees paid to Columbus Developmental Center	\$ -	\$ 199,984	\$ 199,984	To reconcile CDC expenses

OHIO AUDITOR OF STATE KEITH FABER



UNION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

UNION 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
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