



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 Madison County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 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, 2022 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, 2022, 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 and scanning of the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We footed the NMT Transportation report for accuracy. There were no computational errors.

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

2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There were no variances.

Allocation Statistics – Transportation (Continued)

3. We found no cost of bus tokens/cabs were reported on the Annual Summary of Transportation Services. We scanned the All Funds Detailed reports for any omitted costs and found none.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM Allowable and Unallowable by Staff 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 SSA report 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 Cost Report B-4 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 only provided non-medical transportation services and we selected 25 services among all waiver transportation service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery. We found no instances of non-compliance.

2. We selected 50 Targeted Case Management (TCM) recipient dates of service and compared the County Board's documentation to the 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 report 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 2022.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the All Funds Detail report to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses in 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 costs. For any errors, we scanned the All Funds Detail 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).

Non-Payroll Expenditures (Continued)

4. We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Salary and Fringe report to the amounts reported on the forms for indirect costs, adult transportation, SSA and adult programs. There were no variances.
2. We selected 10 employees from the Salaries and Fringes report that were reported in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, job description, Salary and Fringes report, Cost Report B4 reports and the 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 no variances.
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 for the Random Moment Time Study (RMTS) participants for the first quarter from the Salary Worksheet to 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. For 11 RMTS observed moments selected by the Department, 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 except for incorrectly reported SSA Square Footage on the *Square Footage Allocation form*. The County Board provided an original and revised Central Office Square Footage Summary. We compared the square footage summaries to the Cost Report and reported the revised SSA Square Footage 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.

Madison County Board of Developmental Disabilities
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 4

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

June 11, 2024

Appendix
Madison County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Service and Support Admin, General	980	50	1,030	To correct SSA square footage
Annual Summary of Units of Service - Service and Support Administration				
Other SSA Allowable Units, CB Activity	1,160	189	1,349	To match SSA report
SSA Unallowable Units, CB Activity	2,635	(452)	2,183	To match SSA report
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 9,489	\$ 500		To reclassify conference sponsorship costs to non-federal reimbursable costs
		\$ 833	\$ 10,822	To reclassify staff appreciation costs to non-reimbursable costs
Other Expenses, Gen Expense All Program	\$ 34,330	\$ (500)		To reclassify conference sponsorship costs to non-federal reimbursable costs
		\$ (454)		To reclassify staff appreciation costs to non-reimbursable costs
		\$ (3,600)	\$ 29,776	To reclassify costs related to gift cards
Direct Services				
Other Expenses, Non-Federal Reimbursable	\$ 4,651	\$ 3,600	\$ 8,251	To reclassify costs related to gift cards
Transportation Services				
Other Expenses, Non-Federal Reimbursable	\$ 123,370	\$ 86	\$ 123,456	To reclassify staff appreciation costs to non-reimbursable costs
Other Expenses, Gen Expense All Program	\$ 38,067	\$ (86)	\$ 37,981	To reclassify staff appreciation costs to non-reimbursable costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 31,822	\$ (379)	\$ 31,443	To reclassify staff appreciation costs to non-reimbursable costs
Adult Program				
Other Expenses, Facility Based Services	\$ 5,181	\$ (39)	\$ 5,142	To reclassify staff appreciation costs to non-reimbursable costs
Other Expenses, Community Employment	\$ 1,941	\$ (15)	\$ 1,926	To reclassify staff appreciation costs to non-reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 54	\$ 54	To reclassify staff appreciation costs to non-reimbursable costs
A1 Adult				
Transportation, Less Revenue	\$ -	\$ 8,455	\$ 8,455	To add offset for reimbursed vehicle repair costs

OHIO AUDITOR OF STATE KEITH FABER



MADISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MADISON 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 7/2/2024

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