



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 Stark 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 report for the period January 1, 2022 through December 31, 2022 and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 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 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 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.

**Paid Claims**

1. We scanned the Summary by Service Code report and confirmed that the County Board provided neither paid adult 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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

| Service Code | Units | Review Results                   | Finding  |
|--------------|-------|----------------------------------|----------|
| TCM          | 72    | Units billed for direct services | \$983.97 |

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

**Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the Expense Ledger Mapping report to the amounts reported on the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Expenditure Ledger Mapping Report in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances greater than two percent, unreported reconciliation costs, and non-federal reimbursable costs. For any errors, we scanned the Expense Ledger Mapping 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 through inquiry that the County Board uses the county's financial system for reporting.
4. We scanned the Summary by Service Code report 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 Wages and Benefits Mapping reports to the amounts reported on the worksheets/forms for indirect costs, program supervision, and SSA. There were no variances.
2. We selected 40 employees from the Wages and Benefits Mapping report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the table of organizational, Wages and Benefits Mapping report, 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 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 MAC Salaries and Benefits worksheet and Wage report 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. For the 14 RMTS Observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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.

We found the description in the comment section for two moments was vague or incomplete and no supporting documentation was uploaded. We obtained documentation of the activity performed and performed the same comparison above. 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.

Stark 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

August 21, 2024

**Appendix**  
**Stark County Board of Developmental Disabilities**  
**2022 Cost Report Adjustments**

|  | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>                               |
|--|----------------------------|-------------------|-----------------------------|--|
| <b>Annual Summary of Units of Service - Service and Support Administration</b> |                            |                   |                             |  |
| TCM Units, CB Activity   | 233,009                    | (72)              |                             | To reclassify units for direct service activity as unallowable |
|  |                            | 17,513            | 250,450                     | To correctly report SSA units                                  |
| Other SSA Allowable units, CB Activity   | 46,788                     | (14,916)          | 31,872                      | To correctly report SSA units                                  |
| SSA Unallowable Units, CB Activity   | 21,387                     | 72                |                             | To reclassify units for direct service activity as unallowable |
|  |                            | (2,621)           | 18,838                      | To correctly report SSA units                                  |
| <b>Indirect Cost Allocation</b>  |                            |                   |                             |  |
| Service Contracts, Gen Expense All Program                                     | \$ 1,086,184               | \$ (45,424)       |                             | To reclassify promotional advertising expenses                 |
|  |                            | \$ (11,307)       | \$ 1,029,453                | To reclassify capital asset                                    |
| Other Expenses, Non-Federal Reimbursable                                       | \$ 242,208                 | \$ 45,424         | \$ 287,632                  | To reclassify promotional advertising expenses                 |
| <b>Psychological Services</b>  |                            |                   |                             |  |
| Service Contracts, Community Residential                                       | \$ 1,725                   | \$ 6,345          | \$ 8,070                    | To reclassify psychological services                           |
| <b>Services and Support Admin</b>  |                            |                   |                             |  |
| Service Contracts, Service & Support Admin Costs                               | \$ 62,872                  | \$ (6,345)        | \$ 56,527                   | To reclassify psychological services                           |
| <b>CBCR Reconcile Expenses</b>   |                            |                   |                             |  |
| Purchases greater than \$5,000   | \$ 396,825                 | \$ 11,307         | \$ 408,132                  | To reclassify capital asset                                    |

# OHIO AUDITOR OF STATE KEITH FABER



**STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**STARK 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 10/1/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)