



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 Wood 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 per trip 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 Summary for Schedule B4 with the Cost Report. There were no variances.

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 scanned the Summary by Service Code report and confirmed that the County Board provided neither paid 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 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	24	Units billed by two SSAs for same activity at the same time	\$326.57

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

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the State Expenses Summary 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 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, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the SAC 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, 2022, through December 31, 2022 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Costs by Individual report and SAC Detailed Expense reports to the State Expenses Summary Crosswalk report and from the Crosswalk to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, SSA and adult programs. There were no reclassifications exceeding \$500.
2. We selected 25 employees from the Staff Roster that were reported in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detailed Expenditure 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 variances as reported in the Appendix.
3. The misclassification error in procedure 2 was greater than 10 percent, and we scanned the SAC Detailed Expenditure report and compared the classification of employees on the Cost Report worksheets/forms and to the Cost Report Instructions to identify similar errors. There were additional variances as reported in the Appendix.
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 first quarter from the Payroll and Benefits by Date Span Summary report to the MAC Payroll Summary and from the Summary 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 16 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 and found no variances for 12 observed moments.

We found four observed moments with no comment; however, the supporting documentation agreed with the Moment Answer and Moment Information sections.

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.

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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, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

June 25, 2024

Appendix
Wood County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	113,450	(24)	113,426	To remove administrative units from paid claims sample
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 902,099	\$ (52,350)		To reclassify Housing Coordinator salaries
		\$ (32,976)		To reclassify Community Support Professional salaries
		\$ 63,637		To reclassify Volunteer Coordinator salaries
		\$ (35,728)	\$ 844,682	To reclassify Community Support Professional salaries
Employee Benefits, Gen Expense All Program	\$ 438,106	\$ (23,402)		To reclassify Housing Coordinator benefits
		\$ (10,405)		To reclassify Community Support Professional benefits
		\$ 16,598		
		\$ (11,529)	\$ 409,368	To reclassify Community Support Professional benefits
Service Contracts, Gen Expense All Program	\$ 83,746	\$ (12,800)	\$ 70,946	To reclassify grant to another organization as non-federal reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ 18,830	\$ 12,800		To reclassify grant to another organization as non-federal reimbursable costs
		\$ 9,450		To reclassify gift cards for employees
		\$ 690		To reclassify booth/display supplies as promotional costs
		\$ 3,703		To reclassify promotional items
		\$ (2,113)		To reclassify conference costs to cost centers of employees
		\$ 500		To reclassify donation
		\$ 1,029	\$ 44,889	To reclassify real estate taxes on farm land
Other Expenses, Gen Expense All Program	\$ 689,349	\$ (34,700)		To reclassify capital asset
		\$ (9,450)		To reclassify gift cards for employees
		\$ (690)		To reclassify booth/display supplies as promotional costs
		\$ (3,703)		To reclassify promotional items
		\$ (29,403)		To reclassify surface pros to cost centers of employees
		\$ (500)		To reclassify donation
		\$ (25,000)		To reclassify family and children first costs
		\$ (2,911)		To reclassify unallowable MAC fee expense
		\$ (1,029)	\$ 581,963	To reclassify real estate taxes on farm land
Unallowable Fees, Non-Federal Reimbursable	\$ 443,205	\$ 2,911	\$ 446,116	To reclassify unallowable MAC fee expense

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Wood County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision				
Other Expenses, Unassigned Child	\$ 644	\$ 319	\$ 963	To reclassify Program Supervision, Unassigned Child Conference expense
Other Expenses, Service and Support Admin	\$ 3,104	\$ 515		To reclassify Program Supervision SSA conference cost
		\$ 1,009	\$ 4,628	To reclassify Program Supervision, SSA Conference expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 160	\$ 160	To reclassify Program Supervision, NFR Conference expense
Building Services Cost				
Other Expenses, Unassigned Children Program	\$ 91,418	\$ 1,545	\$ 92,963	To reclassify surface pros to cost centers of employees
Other Expenses, General Expenses	\$ 334,727	\$ 1,549	\$ 336,276	To reclassify surface pros to cost centers of employees
Direct Services				
Salaries, School Age	\$ 791,647	\$ 46,465		To reclassify Transition Specialist Salaries
		\$ 52,029	\$ 890,141	To reclassify Transition Specialist Salaries
Salaries, Unassigned Children Program	\$ 54,812	\$ 32,976		To reclassify Community Support Professional salaries
		\$ 35,728	\$ 123,516	To reclassify Community Support Professional salaries
Salaries, Community Residential	\$ -	\$ 52,350	\$ 52,350	To reclassify Housing Coordinator salaries
Benefits, School Age	\$ 248,031	\$ 23,128		To reclassify Transition Specialist Benefits
		\$ 14,196	\$ 285,355	To reclassify Transition Specialist Benefits
Benefits, Unassigned Children Program	\$ 51,798	\$ 10,405		To reclassify Community Support Professional benefits
		\$ 11,529	\$ 73,732	To reclassify Community Support Professional benefits
Benefits, Community Residential	\$ 103,954	\$ 23,402	\$ 127,356	To reclassify Housing Coordinator benefits
Other Expenses, School Age	\$ 19,393	\$ 1,858	\$ 21,251	To reclassify surface pros to cost centers of employees
Other Expenses, Unassigned Children Program	\$ 11,474	\$ 25,000	\$ 36,474	To reclassify family and children first costs
Professional Services				
Occupational Therapy				
Other Expenses, School Age Program	\$ -	\$ 1,549	\$ 1,549	To reclassify surface pros to cost centers of employees
Other Expenses, Non-Federal Reimbursable	\$ 4,396	\$ 1,549	\$ 5,945	To reclassify surface pros to cost centers of employees
Transportation Services				
Other Expenses, School Age	\$ 1,313	\$ 1,545	\$ 2,858	To reclassify surface pros to cost centers of employees

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Wood County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 1,976,466	\$ (46,465)		To reclassify Transition Specialist Salaries
		\$ (52,029)		To reclassify Transition Specialist Salaries
		\$ (63,637)	\$ 1,814,335	To reclassify Volunteer Coordinator Salaries
Employee Benefits, Service & Support Admin Costs	\$ 870,482	\$ (23,128)		To reclassify Transition Specialist Benefits
		\$ (14,196)		To reclassify Transition Specialist Benefits
		\$ (16,598)	\$ 816,560	To reclassify Volunteer Coordinator Benefits
Service Contracts, Service & Support Admin Costs	\$ 52,792	\$ (50,456)	\$ 2,336	To reclassify behavioral support costs to adult services without supporting adult statistics
Other Expenses, Service & Support Admin Costs	\$ 338,403	\$ (222,826)		To reclassify developmental center payments
		\$ 18,572		To reclassify surface pros to cost centers of employees
		\$ 799		To reclassify SSA portion of conference costs
		\$ (1,009)	\$ 133,939	To reclassify program supervision costs
Adult Program				
Other Expenses, Non-Federal Reimbursable	\$ 1,075,870	\$ 50,456		To reclassify behavioral support costs to adult services without supporting adult statistics
		\$ 1,236		To reclassify surface pros to cost centers of employees
		\$ 320	\$ 1,127,882	To reclassify adult portion of conference costs without supporting adult statistics
CBCR Reconcile				
CBCR Reconcile Expenses				
Expenses Category, Capital Improvement	\$ -	\$ 34,700	\$ 34,700	To reclassify capital asset
Expense Category, DC payments	\$ -	\$ 222,826	\$ 222,826	To reclassify developmental center payments

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WOOD COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WOOD 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 7/16/2024

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