



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 Clark 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 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 Receivable Billing Reimbursable 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 no variances greater than two percent of total units on each row.

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 confirmed that the County Board provided neither paid adult nor paid non-medical waiver 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 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 SAC Detailed Expense reports 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 SAC Detailed Expense 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 and non-federal reimbursable costs. For any errors, we scanned the SAC Detail Expense 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 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 SAC Expense Detail report and the MAC Breakdown worksheet to the amounts reported on the indirect costs, program supervision, adult transportation, SSA and adult program forms. There were no variances.

### **Payroll (Continued)**

2. We selected 18 employees from the Employee Listing Report in cost categories that contributed to Medicaid rates. For the employees selected, we compared the Organizational Chart, SAC Detailed Expense report, Case Notes Summary of Units Billed report, 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 was a variance as reported in the Appendix.
3. We confirmed that the misclassification error identified in the employee payroll testing was below the 10 percent threshold.
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 IHAC Payroll and Benefits Summary Report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. For the 11 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 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 errors that might impact the identified unit rates.

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

December 19, 2024

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 190,284	\$ 2,474	\$ 192,758	To reclassify the Medicaid Waiver Analyst
Service Contracts, Gen Expense All Program	\$ 468,999	\$ (32,058)		To reclassify Provider Compliance reviews
		\$ (1,199)		To reclassify SSA training cost
		\$ (3,150)		To reclassify sponsorship costs
		\$ (1,534)	\$ 431,058	To reclassify items for personal use
Other Expenses, Non-Federal Reimbursable	\$ 77,468	\$ 3,150		To reclassify sponsorship costs
		\$ 1,534	\$ 82,152	To reclassify items for personal use
<b>Program Supervision</b>				
Service Contracts, Service & Support Admin	\$ 59,564	\$ (1,985)		To reclass counseling services
		\$ (39,000)	\$ 18,579	To reclass family and children first council costs
<b>Building Services</b>				
Facility Based Services, Service Contracts	\$ 139,478	\$ 2,934	\$ 142,412	To reclassify buildings repair costs
<b>Direct Services</b>				
Service Contracts, Early Intervention	\$ 50,911	\$ 19,500	\$ 70,411	To reclass family and children first council costs
Service Contracts, Community Residential	\$ 639,943	\$ 19,500		To reclass family and children first council costs
		\$ 1,985		To reclass counseling services
		\$ 1,761		To reclassify waiver summercamp person
		\$ 32,058	\$ 695,247	To reclassify Provider Compliance reviews
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,578,735	\$ (9,898)	\$ 1,568,837	To reclassify the Medicaid Waiver Analyst salaries and benefits
Service Contracts, Service & Support Admin Costs	\$ 4,756	\$ 1,199	\$ 5,955	To reclassify SSA training cost
<b>Adult Program</b>				
Salaries, Unassign Adult Program	\$ -	\$ 7,424	\$ 7,424	To reclassify the Medicaid Waiver Analyst
Service Contracts, Facility Based Services	\$ 99,559	\$ (2,934)		To reclassify buildings repair costs
		\$ (12,331)	\$ 84,294	To reclassify summer camp costs with no adult stats
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 10,570	\$ 10,570	To reclassify summer camp costs with no adult stats

# OHIO AUDITOR OF STATE KEITH FABER



## CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

### CLARK 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 1/21/2025

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