



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 Defiance 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 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, SSA Unallowable units from the SSA Cost 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 the total units tested. We found no noncompliance with the documentation elements.

### **Paid Claims**

1. We confirmed that the County Board provided neither paid adult nor paid 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 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 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 SAC Detail report to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses from the SAC Detail 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 SAC 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).
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. Moreover, we reclassified psychological costs under Procedure 2 above and added corresponding statistics as reported in the Appendix.

### **Payroll**

1. We compared the salaries and benefit costs on the Salary and Benefits worksheets and the SAC Detail report to the amounts reported on the forms for indirect costs, adult transportation, and SSA. There were no variances.

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**Payroll (Continued)**

2. We selected five employees from the Salary and Benefits worksheets in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salary and Benefits worksheets, 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 errors in procedure 2 were greater than 10 percent, and we scanned the Salary and Benefits worksheets and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors. There were no additional variances.
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 Detailed 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 four 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****Defiance County Board of Developmental Disabilities****2022 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX- Adult</b>				
Costs of Bus, Tokens, Cabs				
Supported Emp. - Comm. Emp.	\$ -	\$ 1,400	1,400	To reclassify cab transportation costs for community employment
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	14,200	478	14,678	To correctly report SSA units
Other SSA Allowable Units, CB Activity	692	(470)	222	To correctly report SSA units
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 293,104	\$ (82,762)	\$ 210,342	To reclassify Principal and a portion of Community Engagement Manager salaries
Employee Benefits, Gen Expense All Program	\$ 131,714	\$ (35,685)	\$ 96,029	To reclassify Principal and Community Engagement Manager benefits
Other Expenses, Non-Federal Reimbursable	\$ 10,001	\$ 300		To reclassify sponsorship costs
		\$ 914		To reclassify promotional marketing and gifts
		\$ 2,795	\$ 14,010	To reclassify Community Engagement Manager salaries and benefits
Other Expenses, Gen Expense All Program	\$ 73,291	\$ (300)		To reclassify sponsorship costs
		\$ (914)		To reclassify promotional marketing and gifts
		\$ (4,250)		To reclassify building services costs
		\$ 925	\$ 68,752	To reclassify conference costs based on employees attending
<b>Building Services</b>				
Other Expenses, General Expense	\$ 135,758	\$ 4,250	\$ 140,008	To reclassify building services costs
<b>Direct Services</b>				
Salaries, Unassigned Children	\$ 46,263	\$ 80,727	\$ 126,990	To reclassify Principal salary
Benefits, Unassigned Children	\$ 16,825	\$ 34,925	\$ 51,750	To reclassify Principal benefits
Other, Unassigned Children	\$ 13,931	\$ 185	\$ 14,116	To reclassify conference costs based on employees attending
<b>Professional Services - Psychological Services</b>				
Service Contracts, Facility Based	\$ -	\$ 38	\$ 38	To reclassify psychological services
No. Of Individual Served, Facility Based	0	1	1	To report corresponding stat

**Appendix**  
**Defiance 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>Transportation Services</b>				
Other Expenses, Community Employment	\$ -	\$ 1,400	\$ 1,400	To reclassify cab transportation costs for community employment
<b>Services and Support Admin</b>				
Service Contracts, Service & Support Admin Costs	\$ 3,328	\$ (38)	\$ 3,290	To reclassify psychological services
Other Expenses, Service & Support Admin Costs	\$ 15,615	\$ (1,110)	\$ 14,505	To reclassify conference costs based on employees attending
<b>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 43,276	\$ (41,453)	\$ 1,823	To reclassify developmental center payments
Other Expenses, Unassign Adult Program	\$ 41,737	\$ (37,200)		To reclassify match payments
		\$ (1,400)		To reclassify cab transportation costs for community employment
		\$ (800)		To reconcile fees paid to COG
		\$ (1,892)	\$ 445	To reclassify room and board costs
<b>Summary of Service Costs and Reconciliation Report</b>				
Room and Board/Costs to Live /Community Residential	\$ -	\$ 1,892	\$ 1,892	To reclassify room and board costs
<b>CBCR Reconcile Expenses</b>				
<b>CBCR Reconcile Expenses Detail Records</b>				
Fees paid to COG, or Payments	\$ 386,822	\$ 800	\$ 387,622	To reconcile fees paid to COG
Match Payment to Defiance County Residential	\$ -	\$ 37,200	\$ 37,200	To reclassify match payments
Payments to Developmental Centers	\$ -	\$ 41,453	\$ 41,453	To reclassify developmental center payments

# OHIO AUDITOR OF STATE KEITH FABER



DEFIANCE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DEFIANCE 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 1/16/2025

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