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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 Fulton County Board of Developmental Disabilities (County Board) for the year ended December 31, 2023 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, 2023 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, 2023, 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:

Targeted Case Management (TCM) and Service and Support Administration (SSA)

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Cost Report B4 Detail Reports for accuracy. There were no computation errors.

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 as reported in the Appendix.

2. We selected 20 Other SSA Allowable recipient dates of service from the Cost Report B4 Detail 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). We found no noncompliance with the documented activity or service documentation requirements.

Statistics – Service and Support Administration (Continued)

3. We inquired with the County Board if it tracked SSA general and administrative activities (general time units) as required by the Annual Summary of Units of Service – Service and Support Administration and SSA Unit and Cost Reporting sections of the *Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities* (Cost Report Guide).

The County Board provided a Cost Report B4 Detail by Client report documenting general time units and we converted the general time units to fifteen-minute units. We calculated a SSA utilization rate of 60.19 % using total general time, SSA Allowable, and SSA Unallowable 15-minute unit totals from the Cost Report and a final SSA utilization rate after adjustments of 60.03%.

We inquired with County Board's management why the utilization rate was below 75%. We obtained an explanation that it was related to the number of general time units and some SSAs may have recorded paid time off and lunches as general time and that other activities included in the general time category were provider support, technical assistance, and community engagement. Moreover, the County Board stated that during 2023 some positions assisted providers and lead self-advocacy group events in addition to carrying a caseload and after 2023 these positions no longer carry a caseload and will no longer be reported on the *Service and Support Administration form*.

TCM Paid Claims Testing

1. We selected 100 Targeted Case Management (TCM) recipient dates of service and compared the County Board's service documentation to the allowable/covered activities and documentation requirements listed in Ohio Admin. Code 5160-48-01 (D) and (F) and the Cost Report Instructions. We found no noncompliance with the documented activity or service documentation requirements.
2. 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.

SSA Additional Procedures

1. We received an SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries, benefits and full time equivalent (FTE) percentages. We compared the SSA Listing to the Salary Report, TCM Allowable, Unallowable by Staff Units report and to the Salary Breakdown report of the Northwest Ohio Waiver Administration Council (COG).

We found the Staff Units report included SSA units for one COG employee; however, the SSA Listing did not include the COG employee's salaries and benefits. Therefore, we added the salaries, benefits and corresponding FTEs for the one COG employee from the COG's Salary Breakdown report to the SSA Listing. We also updated the SSA Listing to reflect the correct calculation of SSA salaries for part year SSAs.

We calculated the expected first line SSA and first line SSA supervisor salary and benefit costs based on the FTE percentages on the adjusted SSA Listing. We compared the calculated SSA salaries and benefits to the reported costs on the *Service and Support Administration form* of the Cost Report and found the calculated first line SSA and first line SSA supervisor costs were greater than the actual costs. We inquired with County Board's management and obtained an explanation the variance was because the Medicaid Administrative Claiming (MAC) costs needed backed out of the calculated SSA costs.

2. We scanned the Salary and SAC Detailed reports and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.

SSA Additional Procedures (Continued)

3. We found 14 SSAs and two SSA supervisors listed on the adjusted SSA Listing. We calculated 9.78 full-time equivalent (FTE) first line SSAs and one FTE first line SSA supervisor and a ratio of 9.78 to one from the adjusted SSA Salary Listing worksheet. We calculated a final first line SSA to first line SSA Supervisor ratio of 14.7 after the adjustments for SSA supervisors in the section titled Payroll Expenditures.
4. We found 830 individuals served listed on DODD's Individual's served report. We calculated a ratio of 84.9 individuals served to first line SSA FTEs and a ratio of 830 individuals served to first line SSA supervisor FTEs. We calculated a final ratio of 84.9 individuals served to first line SSA FTEs and 1,248.1 individuals served to first line SSA supervisor FTEs.

SSA Payroll Testing

As part of the procedures under our Payroll Expenditures section, we found a portion of the salaries and benefit costs for the Community and Medicaid Services Director position in the amount of \$4,077 that was related to major unusual incidents, intake, PAWS and waiver coordination activities and reclassified costs from the *Service and Support Administration form* to the *Indirect Cost Allocation* and *Direct Services forms* in accordance with the Cost Report Guide.

SSA Non-Payroll Expenditures

As part of the procedures under our Non-Payroll Expenditures testing section, we reclassified \$3,316 in insurance costs to the *Service and Support Administration form* and reclassified \$2,500 in training costs from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$17.63 per 15 minute unit from final SSA expenditures on the *Service and Support Administration form* and from final SSA Allowable units, SSA Unallowable units on the *Annual Summary of Units of Service – Service and Support Administration form* and General Time units from the Receivable Billing Reimbursable Detail reports. We compared the calculated TCM unit rate to actual TCM unit rate of \$33.15 provided by DODD and we inquired with County Board's management why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained an explanation that the general time units was the main cause of the variance and certain SSA positions had a smaller caseload in 2023 and may have additional general time units due to special tasks/duties they are assigned, see also the explanation provided under the Statistics – Service and Support Administration section, procedure #3.

2. We calculated a 15-minute TCM unit rate of \$10.09 per 15 minute unit from the adjusted SSA Listing of first line SSA and first line SSA supervisor salaries, benefits, and hours prepared by the County Board and from adding an estimate of 15% for overhead costs. We compared the calculated TCM unit rate to actual TCM unit rate of \$33.15 provided by DODD and we inquired with County Board's management why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained an explanation that the County Board's SSA department saw a lot of changes during 2023 which included promotions, new employees and resignations and that all SSAs carried a caseload and were reported on the SSA worksheet and after 2023 some SSA positions no longer carry a caseload and will no longer be reported on the *Service and Support Administration form* which will increase the County Board's fifteen minute unit rate. We also noted that a portion of the variance was due to MAC costs needed backed out of the calculated SSA costs, see also the explanation provided under the Statistics – Service and Support Administration section, procedure #3.

Allocation Statistics - Square Footage

We confirmed through inquiry with the County Board and by scanning the Service Code by Summary Report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2023.

Allocation Statistics - Attendance

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver transportation services.

Adult and Non-Medical Transportation Paid Claims Testing

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program or non-medical transportation waiver services.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the SAC Detailed Expense report to the *Indirect Cost Allocation, Service and Support Administration* and *Adult Program* forms. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses of 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 as reported in the Appendix. For any errors, we scanned the SAC Detailed Expense report for other like errors in the same cost center and we found none.
3. We confirmed that the County Board maintained Month End Balance reconciliation reports for one month in each quarter showing it performed monthly income and expense reconciliations in accordance with Ohio Admin. Code 5123-4-01(O)(2).
4. We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver adult program services. We scanned the Professional Services worksheets and confirmed they included matching statistics.

Payroll Expenditures

1. We compared the salaries and benefit costs on the Salaries Report to the amounts reported on the *Indirect Cost and Service and Support Administration* forms. There were no variances.
2. We selected five employees from the Salaries Report from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salaries Report, TCM Allowable Un-Allowable by Staff Units Detailed report, organizational chart, job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated to 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 Salaries Report and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors and found none.

Payroll Expenditures (Continued)

4. We confirmed through inquiry with the County Board that it had shared personnel costs with Henry County Board of Developmental Disabilities for an Early Intervention Director and that Fulton County Board paid the full cost for shared personnel and was reimbursed by Henry County Board for its share of costs.

We traced the shared expenses for Henry County Board from the invoices to the State Account Code Detailed revenue report and confirmed the County Board received the invoiced amounts. We scanned the *A3 Kids form* of the Cost Report and found no offset reported for the revenue received; however, we made no offset as these early intervention costs are reported on the *Direct Services form* and are not in a cost category that contributes to Medicaid rates.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the second quarter from the Payroll and Benefits Date Span Summary to the salaries and benefits submitted on the MAC Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits

We identified one shared employee; however, per the MAC Costs by Individual Report they were not reimbursed for MAC.

2. For 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 for nine RMTS observed moments selected by the Department. We found no variances for seven of the nine RMTS observed moments; however, we noted the County Board could not provide the documentation uploaded to the RMTS system for two of the RMTS observed moments. We shared the detailed results with the County Board and the Department.

Unit Rate

For the Facility Based Services (Acuity B), Supported Employment – Community Employment, and Targeted Case Management 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 anything 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.

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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.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 23, 2025

Appendix**Fulton County Board of Developmental Disabilities**
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
SSA Unallowable Units, CB Activity	1,548	111	1,659	To correctly report SSA Unallowable units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 179,331	\$ 79	\$ 179,410	To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to supervising intake activities.
Other Expenses, Gen Expense All Program	\$ 106,804	\$ (299)		To reclassify occupational therapy costs
		\$ (8,727)		To reclassify CORSA insurance
		\$ 1,658	\$ 99,436	To reclassify CORSA insurance
Building Services				
Other Expenses, Gen Expense All Program	\$ 58,680	\$ 175	\$ 58,855	To reclassify CORSA insurance
Direct Services				
Salaries, Community Residential	\$ -	\$ 3,495		To reclassify second half of year Community & Medicaid Service Director salaries and benefits related to supervising MUI activities.
		\$ 472		To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to supervising MUI activities.
		\$ 31	\$ 3,998	To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to PAWS and waiver coordination activities.
Other Expenses, Early Intervention	\$ 38,296	\$ 3,578	\$ 41,874	To reclassify CORSA insurance
Other Expenses, Community Residential	\$ 31,910	\$ 2,500	\$ 34,410	To reclassify training costs for law enforcement training
Professional Services - Occupational Therapy				
Other Expenses, Early Intervention	\$ 2,607	\$ 299	\$ 2,906	To reclassify occupational therapy costs

Appendix
Fulton County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Administration				
Salaries, Service & Support Admin (\$ 458,529	\$ (3,495)		To reclassify second half of year Community & Medicaid Service Director salaries and benefits related to supervising MUI activities.
		\$ (472)		To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to supervising MUI activities.
		\$ (31)		To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to PAWS and waiver coordination activities.
		\$ (79)	\$ 454,452	To reclassify first half of year Community & Medicaid Service Director salaries and benefits related to supervising intake activities.
Other Expenses, Service & Support Admin Costs	\$ 36,083	\$ (2,500)		To reclassify training costs for law enforcement training
		\$ 3,316	\$ 36,899	To reclassify CORSA insurance

OHIO AUDITOR OF STATE KEITH FABER



FULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FULTON 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 7/24/2025

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