



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 Gallia 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 computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, 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). We found no noncompliance with the documentation activity or service documentation requirements.
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).

Statistics – Service and Support Administration (Continued)

The County Board provided a Cost Report B4 Detail by Client report documenting fifteen-minute general time units; however, the report showed only 132 general time units for the year. The County Board stated any general time was tracked using SSA handwritten calendars and notes and not recorded in their software where it could calculate general time units. Therefore, we calculated an estimate for general time units based on FTE and hours for first line SSAs and supervisors from the SSA Listing with SSA units. We then calculated initial and final SSA utilization rates of 30.19% and 30.12%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the initial and final Cost Reports.

We inquired with the County Board's management why the utilization rate was below 75%. The County Board stated the low utilization rate was due to "the loss of the director mid-year, multiple staff changes, and at one point only having two trained and experienced SSAs while all the others were all in training, a new director starting and a lot of retraining happened."

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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	9	Units billed by 2 SSAs at same time for the same activity	\$107.05
TCM	10	Units billed without any case note description	\$123.44
TCM	8	Units billed for unallowable MUI activities	\$95.16
		Total	\$325.65

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 Breakdown, Posted General Ledger Transactions, and Cost Report B4 Detail reports and found no differences.

We calculated the expected first line SSA and first line SSA supervisor salary and benefit costs based on the hours and FTE percentages. We compared the calculated SSA salaries and benefits to the reported costs on the *Service and Support Administration form* and found the calculated first line SSA and first line SSA supervisor costs were less than the reported SSA costs.

We inquired with County Board's management regarding the variance and obtained an explanation that there was an additional worker's compensation adjustment which was posted to the *Service and Support Administration form* but not included in the SSA Listing prepared by the County Board. We scanned the Posted General Ledger Transactions report and found the adjustment was included on the *Service and Support Administration form*.

2. We scanned the Salary Breakdown report 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 seven first line SSAs and two first line SSA Supervisors with corresponding hours on the SSA Listing prepared by the County Board. We calculated 3.64 full-time equivalent (FTE) first line SSAs and 0.72 FTE first line SSA supervisors based on the hours on the SSA Listing and calculated an initial and final first line SSAs to supervisor ratio of 5.03.
4. We found 440 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 120.83 individuals served to first line SSA FTEs and initial and final ratios of 608.04 individuals served to first line SSA supervisor FTEs.

SSA Payroll Testing

As part of the procedures under our Payroll Expenditures section we found no adjustments specific to the *Service and Support Administration form* of the Cost Report.

SSA Expenditures

As part of the procedures under our Non-Payroll Expenditures section we reclassified \$191 in employee gifts and promotional items on the *Service and Support Administration form* to non-federal reimbursable costs on the *Indirect Cost Allocation* and *Direct Services forms* in accordance with the Cost Report Instructions and 2 C.F.R. 200 as reported in the Appendix. We also reclassified \$225 in Council of Government related expenses from the *Service and Support Administration form* to the *Reconciliation to County Auditor form* in accordance with the Cost Report Instructions. Furthermore, we found \$6,136 in contracted behavioral support and committee costs on the *Service and Support Administration form* without corresponding SSA units and we reclassified these costs to the *Direct Services form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$15.79 per 15 minute unit from final SSA expenditures on the *Service and Support Administration form*, final SSA allowable and unallowable units on the *Annual Summary of Units of Service – Service and Support Administration form* and estimated general time units. We compared the calculated TCM unit rate to actual TCM unit rate of \$52.93 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.

The County Board's management indicated the variance is caused by the fact that there is no overhead (administration & building space) in this calculation. In addition, this calculation adds in general time as part of total units which is not reported on the cost report as total units.

2. We calculated a 15-minute TCM unit rate of \$17.52 per 15 minute unit from the 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 \$52.93 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.

The County Board's management indicated this variance is caused by significant turnover in the SSA department during 2023. Constant changes of new staff and relearning the job, which lead to a lower productivity.

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 compared non-payroll expenditures on the Posted General Ledger Transaction report to the Expense Crosswalk and from the Crosswalk to the service contracts and other expenses reported on the *Indirect Cost Allocation*, and *Service and Support Administration forms*. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses of the Posted General Ledger Transactions 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 Posted General Ledger Transaction 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 the MTD/YTD Total Expense Report by Fund reports for one month in each quarter and reconciled its income and expenditures 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.

Payroll Expenditures

1. We compared the salaries and benefit costs on the Posted General Ledger Transaction and Cost by Individuals reports to the Expense Crosswalk and from the Crosswalk to the amounts reported on the *Indirect Cost Allocation* and *Service and Support Administration forms*. There were no variances exceeding \$500.
2. We selected four employees from the Staff Roster in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Posted General Ledger Transactions report, Payroll Breakdown report, Cost Report B4 Detail reports, and job descriptions 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 from the Summary History Reports for the Random Moment Time Study (RMTS) participants for the second quarter to the salaries and benefits submitted on the Cost by Individual Reports. We confirmed that the actual salaries and benefits equaled the MAC reimbursed salaries and benefits.
2. For the 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 two RMTS observed moments selected by the Department. We found no variances.

Unit Rate

For the TCM unit rate 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 rate.

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
Ohio Auditor of State



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

August 12, 2025

Appendix
Gallia 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				
TCM Units, CB Activity	10,791	(10)		To remove unsupported SSA units
		(17)	10,764	To reclassify unallowable SSA units
SSA Unallowable Units, CB Activity	1,508	17	1,525	To reclassify unallowable SSA units
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 30,805	\$ (200)		To reclassify sponsorship costs
		\$ (1,000)	\$ 29,605	To reclassify family & children first costs
Other Expenses, Gen Expense All Program	\$ 5,031	\$ (54)		To reclassify cost of board meeting meals
		\$ (70)		To reclassify donation
		\$ (123)	\$ 4,784	To reclassify DD awareness expense
Other Expense, Non-Federal Reimbursable	\$ 9,540	\$ 200		To reclassify sponsorship costs
		\$ 54		To reclassify cost of board meeting meals
		\$ 123		To reclassify DD awareness expense
		\$ 70		To reclassify donation
		\$ 75	\$ 10,062	To reclassify employee sympathy gift
Direct Services				
Service Contracts, Unassign Children Program	\$ -	\$ 1,000	\$ 1,000	To reclassify family & children first costs
Service Contracts, Community Residential	\$ 34,878	\$ 6,136	\$ 41,014	To reclassify behavior support and committee costs without corresponding SSA units
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 116		To reclassify promotional gift
		\$ 150	\$ 266	To reclassify MUI Investigator expenses
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 13,374	\$ (150)		To reclassify MUI Investigator expenses
		\$ (6,136)	\$ 7,088	To reclassify behavior support and committee costs without corresponding SSA units
Other Expenses, Service & Support Admin Costs	\$ 9,597	\$ (116)		To reclassify promotional gift
		\$ (75)		To reclassify fees paid to COG
		\$ (75)	\$ 9,331	To reclassify employee sympathy gift

Appendix
Gallia County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Summary Of Service Costs and Reconcile CBCR Reconcile Expenses				
COG Charges	\$ 91,877	75	91,952	To reclassify fees paid to COG

OHIO AUDITOR OF STATE KEITH FABER



GALLIA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

GALLIA 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 9/4/2025

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