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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 Hamilton 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 Brittco Units, Gatekeeper TCM Units and Non-Billable TCM Units reports for accuracy. There were no computational 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 per 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
3. We determined if the County Board tracked SSA's 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 Cost Report Instructions. We inquired with the CBDD that stated they did track general time units for travel and documentation, but not other general time activities. The County Board provided a Brittco Unit report; however, we found the total general time units were only at 6% of the total units on the SSA report.

Statistics – Service and Support Administration (SSA) (Continued)

Therefore, we calculated an estimate for general time units based on FTEs and hours for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rates of 47.55% and 49.41%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute units totals from the initial and Final Cost Reports.

We inquired with County Board's management why the utilization rate was below 75%. We obtained a response that the utilization rates were calculated inaccurately as they did not adjust for accrued paid time off, which varies by tenure and substantially reduces available work hours. Additionally, 13 staff hired after March 2023 were in training for much of the year and further lowered billable capacity. These factors overstate general time and distort the utilization measure.

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	57	2 SSAs billed for the same service code at the same time	\$735.32
TCM	96	Units billed in excess of service delivery	\$1,217.74
			Total \$1,953.06

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 based on 1,885 hours. We compared the SSA Listing to the Cost Report B4 Detail reports and found no differences.

We compared the total first line SSA and first line SSA supervisor salaries and benefit costs from the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report. We found that the calculated first line SSA and first line SSA supervisor costs on the SSA Listing were more than costs reported on the *Service and Support Administration form*.

We inquired with the County Board's management regarding the variance and obtained an explanation that the difference between reported salary and benefit figures is due to two factors. The Cost Report includes additional job titles beyond SSA and SSA Supervisor as required by reporting guidance. It also reports salary figures for the net of Medicaid Administrative Claiming (MAC) reimbursement, while the comparative report reflects gross salaries. This results in differing numerical basis and explains the variance.

2. We scanned the Paycor Annual Data Annual report and the Salary worksheet and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 140 first line SSAs and 20 first line SSA Supervisors on the SSA Listing. We calculated 123.58 initial and final first line SSA full-time equivalent (FTE) and 6.44 initial and final first line SSA supervisor FTEs. We also calculated initial and final ratios of 19.20 first line SSA FTEs to first line SSA supervisor FTEs.

SSA Additional Procedures (Continued)

4. We found 12,718 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 102.91 individuals served to first line SSA FTEs. We calculated an initial and final ratio of 1,976.32 individuals served to first line SSA supervisor FTEs.

SSA Payroll Testing

As part of the procedures under the Payroll Expenditures section, we reclassified a total of \$24,384 in salaries and benefit costs of the Funding Support Team Leader, Funding Team Lead, and Funding Support Specialists positions from the *Service and Support Administration form* to the *Direct Services and Adult Program forms* in accordance with the Cost Report Guide.

SSA Expenditures

As part of the procedures under the Non-Payroll Expenditures, we found no adjustments specific to the Service and Support Administration form of the Cost Report.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$14.49 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 estimated general time units. We compared the calculated TCM unit rate to the actual TCM unit rate of \$33.84 provided by DODD.

We found the calculated TCM rate was \$19.35 less than the actual TCM unit rate. We inquired with the County Board's management regarding the variance. We obtained an explanation that the calculated TCM unit rate is affected by reliance on an inflated estimate of general time units. The calculation uses total paid hours instead of actual hours worked, which means paid leave time is included and the total available hours are overstated. It also incorporates positions that do not bill TCM while excluding others that do, leading to a diluted rate not reflective of true operating efficiency.

2. We calculated a 15-minute TCM unit rate of \$15.59 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, including a calculation estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$33.84 provided by DODD.

We found the calculated TCM rate was \$18.25 less than the actual TCM unit rate and we inquired with the County Board's management regarding the variance. We obtained the same explanation from the County Board as under procedure 1 in this section.

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 compared the cost of bus tokens/cabs on the Master Data File Exchange Expense report to the *Annual Summary of Transportation Services and the Transportation Services form*. We found no variances

Adult and Non-Medical Transportation Paid Claims Testing

1. We confirmed that the County Board only provided non-medical transportation, and we selected 25 services among all waiver service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time-of-service delivery and the Cost Report Instructions. We found no instances of non-compliance.

2. We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and confirmed through inquiry with the County Board there were no paid waiver contract transportation services.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Master Data File Expense and Cost Report Accumulations reports to the *Indirect Costs Allocation, Program Supervision, Transportation Services, Service and Support Administration* and *Adult Programs* forms. We found variances exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses on the Master Data File 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 non-federal reimbursable costs. For any errors, we scanned the Master Data File 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 through inquiry that the County Board uses the county's financial system for reporting.
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 Paycor Annual Data Annual report to the Salary worksheet and from the Salary worksheet to the Cost Report Accumulations report and from the Cost Report Accumulations report to the amounts reported on the *Indirect Cost Allocation* and *Service and Support Administration* forms. There were no variances.
2. We selected 40 employees from the Salary worksheet and the Staff Listing in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salary worksheet, Cost Report B4 Detail SSA reports, 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 worksheet and the Staff Listing for and compared the classification of employees to entries on the Cost Report forms and Cost Report Guide 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 second quarter from the Quarterly Salary report to the salaries and benefits submitted on the MAC Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. For the 18 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 the supported employment - community employment, transportation per trip 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 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
Ohio Auditor of State



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

November 17, 2025

Appendix

Hamilton 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	417,005	21,626		To agree to Brittco and Gatekeeper report totals
		(96)		To remove unsupported units
		(57)	438,478	To reclassify SSA units billed for two SSAs at same time for same SSA activity
Other SSA Allowable Units, CB Activity	26,085	(4,175)	21,910	To agree to Brittco and Gatekeeper report totals
SSA Unallowable Units, CB Activity	22,336	57	22,393	To reclassify SSA units billed for two SSAs at same time for same SSA activity
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,695,260	\$ (177,430)		To reclassify Developmental Specialist salaries
		\$ (72,221)		To reclassify Family Engagement Coordinator salary
		\$ (45,645)		To reclassify Advocacy Advisor Salaries
		\$ (11,411)		To reclassify portion of Advocacy Advisor Salaries related to activism and communication with local and state government.
		\$ (1,540)		To reclassify non-MAC portion of Community Navigator salaries
		\$ (92,427)	\$ 2,294,586	To reclassify Early Intervention Director salary
Employee Benefits, Gen Expense All Program	\$ 1,480,882	\$ (70,535)		To reclassify Developmental Specialist benefits
		\$ (28,711)		To reclassify Family Engagement Coordinator benefits
		\$ (18,146)		To reclassify Advocacy Advisor benefits
		\$ (4,536)		To reclassify portion of Advocacy Advisor benefits related to activism and communication with local and state government.
		\$ (612)		To reclassify non-MAC portion of Community Navigator benefits
		\$ (36,743)	\$ 1,321,599	To reclassify Early Intervention Director benefits

Appendix
Hamilton County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 21,925	\$ 2,500		To reclassify sponsorship costs
		\$ 1,621	\$ 26,046	To reclassify promotional items
Other Expenses, Gen Expense All Program				
	\$ 682,383	\$ (2,500)		To reclassify sponsorship costs
		\$ (1,621)	\$ 678,262	To reclassify promotional items
Program Supervision				
Salaries, Early Intervention	\$ 153,530	\$ 92,427	\$ 245,957	To reclassify Early Intervention Director salary
Employee Benefits, Early Intervention	\$ 45,903	\$ 36,743	\$ 82,646	To reclassify Early Intervention Director benefits
Other Expenses, Service & Support Admin	\$ 4,920	\$ 4,567	\$ 9,487	To agree to underlying supporting documentation
Direct Services				
Salaries, Early Intervention	\$ 1,672,615	\$ 177,430	\$ 1,850,045	To reclassify Developmental Specialist salaries
Salaries, Community Residential	\$ 467,548	\$ 45,645		To reclassify Advocacy Advisor Salaries
		\$ 1,540		To reclassify non-MAC portion of Community Navigator salaries
		\$ 8,724	\$ 523,457	To reclassify non-MAC portion of Funding Team Leaders and Specialists salaries
Salaries, Family Support Services	\$ -	\$ 72,221	\$ 72,221	To reclassify Family Engagement Coordinator salary
Salaries, Non-Federal Reimbursable	\$ -	\$ 11,411	\$ 11,411	To reclassify portion of Advocacy Advisor salaries related to activism and communication with local and state government.
Employee Benefits, Early Intervention	\$ 500,081	\$ 70,535	\$ 570,616	To reclassify Developmental Specialist benefits
Employee Benefits, Community Residential	\$ 204,473	\$ 18,146		To reclassify Advocacy Advisor benefits
		\$ 612		To reclassify non-MAC portion of Community Navigator benefits
		\$ 3,468	\$ 226,699	To reclassify non-MAC portion of Funding Team Leaders and Specialists benefits
Employee Benefits, Family Support Services	\$ -	\$ 28,711	\$ 28,711	To reclassify Family Engagement Coordinator benefits

Appendix
Hamilton County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount		Correction	Corrected Amount	Explanation of Correction
Direct Services (Continued)					
Employee Benefits, Non-Federal Reimbursable	\$ 221,689		\$ 4,536	\$ 226,225	To reclassify portion of Advocacy Advisor benefits related to activism and communication with local and state government.
Services and Support Admin					
Salaries, Service & Support Admin Costs	\$ 9,120,800		\$ (8,724)		To reclassify non-MAC portion of Funding Team Leaders and Specialists salaries
			\$ (8,724)	\$ 9,103,352	To reclassify non-MAC portion of Funding Team Leaders and Specialists salaries
Employee Benefits, Service & Support Admin Costs	\$ 3,438,485		\$ (3,468)		To reclassify non-MAC portion of Funding Team Leaders and Specialists benefits
			\$ (3,468)	\$ 3,431,549	To reclassify non-MAC portion of Funding Team Leaders and Specialists benefits
Adult Program					
Salaries, Unassigned Adult Program	\$ -		\$ 8,724	\$ 8,724	To reclassify non-MAC portion of Funding Team Leaders and Specialists salaries
Employee Benefits, Unassigned Adult Program	\$ -		\$ 3,468	\$ 3,468	To reclassify Funding Team Leaders and Specialists benefits

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HAMILTON 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 12/30/2025

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