



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Pickaway 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 of 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 by Date 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 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 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 transportation waiver 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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Results	Finding
TCM	71	Units billed in excess of the actual duration of service delivery	\$914.88

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 Detail Expense report to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the SAC Detail 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. We 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 Detail Expense reports to the amounts reported on the worksheets/forms for indirect costs and SSA. There were no variances.
2. We selected seven employees from the SAC Detail Expense report from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense report, Cost Report B4 Detail by Date 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 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 for the Random Moment Time Study (RMTS) participants for the first quarter from the Payroll and Benefits by Date Span Detailed reports to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
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 11 RMTS observed moments selected by the Department. 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 omissions or misreporting 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.

Pickaway County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
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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.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

January 27, 2025

**Appendix**  
**Pickaway 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>Annual Summary of Units of Service - Service and Support Administration</b>					
TCM Units, CB Activity		28,847	(1,876)		To correctly report SSA units
			(71)	26,900	To remove units billed in excess of service delivery
Other SSA Allowable Units, CB Activity		6,999	(324)	6,675	To correctly report SSA units
<b>Indirect Cost Allocation</b>					
Service Contracts, Gen Expense All	\$	108,757	\$ (6,600)		To reclassify advocacy costs
			\$ (2,453)		To reclassify promotional advertisement costs
			\$ (1,411)		To reclassify food costs for holiday banquet and board meeting
			\$ (15,460)	\$ 82,833	To reclassify ESC Human Resources costs
Other Expenses, Non-Federal Reimbursable	\$	156,598	\$ 4,919		To reclassify promotional item costs
			\$ 2,453		To reclassify promotional advertisement costs
			\$ 1,411		To reclassify food costs for holiday banquet and board meeting
			\$ 483	\$ 165,864	To reclassify summer youth and work experience costs without supporting statistics
Other Expenses, Gen Expense All Program	\$	53,584	\$ (4,919)		To reclassify promotional item costs
			\$ (483)		To reclassify summer youth and work experience costs without supporting statistics
			\$ 27,000	\$ 75,182	To reclassify consulting costs for recruitment and retention of providers
<b>Direct Services</b>					
Service Contracts, Unassign Children Program	\$	-	\$ 15,460	\$ 15,460	To reclassify ESC Human Resources costs
Service Contracts, Community Residential	\$	-	\$ 6,600	\$ 6,600	To reclassify advocacy costs
<b>Services and Support Admin</b>					
Other Expenses, Service & Support Admin Costs	\$	71,450	\$ (27,000)	\$ 44,450	To reclassify consulting costs for recruitment and retention of providers

# OHIO AUDITOR OF STATE KEITH FABER



**PICKAWAY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**PICKAWAY 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 2/25/2025**

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