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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 Scioto 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 Receivable Billing Reimbursable Detail 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 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 Receivable Billing Reimbursable 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.
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).

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Statistics – Service and Support Administration (Continued)

The County Board provided a Receivable Billing Reimbursable Summary By Funding Source, Service and Biller and we converted the general time units to fifteen-minute units. We calculated an initial and final SSA utilization rates of 58.27% and 58.25% using total general time units and SSA Allowable and SSA Unallowable 15-minute unit totals from the Cost Report. We obtained an explanation for the SSA utilization below 75% was due to a lot of turnover, hiring and training time.

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	Paid Claims Result	Finding
TCM	13	Units billed by 2 SSAs at same time for the same activity	\$166.57

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 SAC Expense Detail report, Receivable Billing Reimbursable Summary By Funding Source, Service and Biller reports and the and to the Payroll Allocation worksheet of the Southern Ohio Council of Council of Government (SOCOG).

We found the *Service and Support Administration form* included COG expenses; however, the SSA Listing report did not include SOCOG SSA employees and corresponding salaries and benefits. Therefore, we added the salaries, benefits for the SOCOG employees from SOCOG's Payroll Allocation worksheet to the SSA Listing.

We calculated the expected first line SSA and first line SSA supervisor salary and benefit costs based on the FTE percentages on the 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 calculated the variance. We 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 and that all salaries and benefits of the SSAs should be included and not just an FTE percentage. We also updated the SSA Listing to reflect the correct calculation of SSA salaries for part year SSAs and MAC salaries and benefits and found a one percent variance remained.

2. We scanned the SAC Expense Detail report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 22 first line SSAs and five SSA supervisors listed on the adjusted SSA Listing. We calculated 16.27 full-time equivalent (FTE) first line SSAs and 3.90 FTE first line SSA supervisors and a ratio of 4.17 first line SSA FTEs to one SSA FTE supervisor. We calculated a final first line SSA FTE to first line SSA FTE Supervisor ratio of 4.42 after adjustments for first line SSA in the section titled Payroll Expenditures and adjustments in the SOCOG agreed-upon procedures engagement.

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SSA Additional Procedures (Continued)

4. We found 1620 individuals served listed on DODD's Individual's served report. We calculated a ratio of 99.55 individuals served to one first line SSA FTE and a ratio of 388.68 individuals served to one first line SSA supervisor FTE. We calculated a final ratio of 106.06 individuals served to one first line SSA FTE and 366.40 individuals served to one first line SSA supervisor FTE.

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 Intake/SSA Support Manager position without a caseload in the amount of \$549 that was related to intake and agency committees that benefits the entire Board and was reclassified from the *Service and Support Administration form* to the *Indirect Cost Allocation form* in accordance with the Cost Report Guide. We also found Waiver Funding Specialist salaries and benefits after MAC without a caseload in the amount of \$6,668 that was related to PAWS activities and reclassified these costs to the Direct Services form in accordance with the Cost Report Guide.

SSA Expenditures

As part of the procedures under our Non-Payroll Expenditures testing section, we reclassified \$4,999 in employee gym memberships from the *Service and Support Administration form* to non-federal reimbursable costs on the *Indirect Cost Allocation form* in accordance with the 2 CFR 200.437. We also reclassified \$23,004 in building supplies and building contract service costs from the *Service and Support Administration form* to the *Building Services, Indirect Cost Allocation, Professional Services, Dietary Services, and Direct Services forms* in accordance with the Cost Report Instructions. We also reclassified \$59 in provider costs from the *Service and Support Administration form* to the *Direct Services form*. We also reclassified \$9,174 in payments to the COG from the *Service and Support Administration form* to the *Reconciliation form*.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$17.08 per 15 minute unit from final SSA expenditures on the *Service and Support Administration form* and 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 the actual TCM unit rate of \$41.95 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 there are indirect and building costs not factored into the calculated TCM unit rate, see also the explanation related to SSA utilization and general time units under the section titled SSA Additional Procedures.
2. We calculated TCM unit rate of \$9.36 per 15 minute unit from the adjusted SSA Listing of first line SSAs and first line SSA supervisor salaries, benefits and from adding an estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$41.95 provided by DODD. 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 the same explanation from the County Board as under Procedure #1.

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.

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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 Detail Expense report to the *Indirect Cost Allocation, Service and Support Administration* and *Adult Programs* forms. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses of the SAC Expense 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 Expense 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 SAC Detail Expense, State Account Code Detailed, Expense Transaction Ledger, and Revenue 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 MAC Costs by Individual reports to the SAC Detail Expense report and from the SAC Detail Expense report to the amounts reported on the *Indirect Cost Allocation, Program Supervision, and Service and Support Administration* forms. There were no variances.
2. We selected 11 employees from the SAC Detail Expense and Payroll Totals By Job Description By Date Span reports in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense report, Receivable Billing Reimbursable Summary by Funding Source, Service and Biller 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. We confirmed that the misclassification errors identified in the employee payroll testing were above 10 percent and we scanned the SAC Detail Expense and Payroll Totals By Job Description By Date Span reports and compared the classification of employees to entries on the Cost Report forms and Cost Report Guide to identify similar errors and found none.

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Payroll Expenditures (Continued)

4. We confirmed through inquiry with the County Board that it had one COG employee that was shared with another County Board that was funded through an early intervention grant; however, we found the reported costs did not contribute 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 by Date Span Detailed By Post Date report 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 the 11 RMTS 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 Facility Based Services (Acuity B and C) 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

August 7, 2025

Appendix
Scioto 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	44,773	(13)	44,760	To reclassify units billed by two SSAs for same activity for same time
SSA Unallowable Units, CB Activity	1,674	13	1,687	To reclassify units billed by two SSAs for same activity for same time
Capital Costs				
Land Improvements, Gen Expense All Program	\$ -	\$ 465	\$ 465	To reclassify parking lot extension work to capital assets and add depreciation
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 304,660	\$ 3,846	\$ 308,506	To reallocate remainder of Intake/SSA Support & Training Manager salaries 55% SSA, 35% indirect, 10% direct svcs
Other Expenses, Non-Federal Reimbursable	\$ 319,072	\$ 4,999		To reclassify employee gym memberships without employee wellness policy
		\$ 787	324,858	To reclassify promotional items given away for County Fair and Health Fair
Other Expenses, Gen Expense All Program	\$ 875,312	\$ (787)		To reclassify promotional items given away for County Fair and Health Fair
		\$ (178,051)		To reclassify contracted maintenance & building services
		\$ (6,200)		To reclassify parking lot extension work to capital assets and add depreciation
		\$ 511	\$ 690,785	To correct contracted maintenance & building services allocation error
Building Services				
Other Expenses, Service & Support Admin	\$ 72,086	\$ 14,184		To reclassify building services and supplies
		\$ 6,160	92,430	To correct contracted maintenance & building services allocation error
Other Expenses, Gen Expense All Program	\$ 104,022	\$ 178,051	\$ 282,073	To reclassify contract building maintenance costs

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2023 Cost Report Adjustments

	Reported Amount		Correction	Corrected Amount	Explanation of Correction
Dietary Services					
Other Expenses, School Age	\$ 3,179	\$ 139	\$ 3,318		To correct contracted maintenance & building services allocation error
Direct Services					
Salaries, School Age	\$ 1,166,108	\$ (3,297)	\$ 1,162,811		To reallocate remainder of Intake/SSA Support & Training Manager salaries 55% SSA, 35% indirect, 10% direct svcs
Salaries, Community Residential	\$ 198,246	\$ 6,668	\$ 204,914		To reclassify SSA salaries for the Waiver Funding Specialist
Other Expenses, Early Intervention	\$ 63,535	\$ 219	\$ 63,754		To correct contracted maintenance & building services allocation error
Other Expenses, School Age	\$ 161,340	\$ 1,533	\$ 162,873		To correct contracted maintenance & building services allocation error
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 59	\$ 59		To reclassify thank you cards to providers
Professional Services - Nursing Services					
Other Expenses, School Age	\$ -	\$ 97	\$ 97		To correct contracted maintenance & building services allocation error
Speech Services					
Other Expenses, Children Unassigned	\$ -	\$ 29	\$ 29		To correct contracted maintenance & building services allocation error
Physical Therapy					
Other Expenses, Children Unassigned	\$ -	\$ 66	\$ 66		To correct contracted maintenance & building services allocation error
Occupational Therapy					
Other Expenses, Children Unassigned	\$ -	\$ 66	\$ 66		To correct contracted maintenance & building services allocation error
Services and Support Admin					
Salaries, Service & Support Admin	\$ 699,937	\$ (6,668)	\$ (549)	\$ 692,720	To reclassify SSA salaries for the Waiver Funding Specialist To reallocate remainder of Intake/SSA Support & Training Manager salaries 55% SSA, 35% indirect, 10% direct svcs

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Scioto County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin (Continued)				
Other Expenses, Service & Support Admin Costs	\$ 79,576	\$ (14,184)		To reclassify building services and supplies
		\$ (4,999)		To reclassify employee gym memberships without employee wellness policy
		\$ (9,174)		To reclassify COG costs
		\$ (8,820)		To correct contracted maintenance & building services allocation error
		\$ (59)	42,340	To reclassify thank you cards to providers
CBCD Reconcile Expenses				
Purchases Greater than \$5,000	\$ 113,328	\$ 6,200	\$ 119,528	To reclassify parking lot extension work to capital assets and add depreciation
Fees Paid to the COG, Or Payments	\$ 424,198	\$ 9,174	\$ 433,372	To reclassify COG costs

OHIO AUDITOR OF STATE KEITH FABER



SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SCIOTO 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 8/28/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov