



OHIO AUDITOR OF STATE  
**KEITH FABER**







Medicaid Contract Audit  
65 East State Street  
Columbus, Ohio 43215  
614-466-3402 or 800-443-9275  
ContactMCA@ohioauditor.gov

## 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 (CBCR system or Cost Report) of the Seneca 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, and SSA Unallowable units from the SSA reports with the Cost Report. We found no variances.

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 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 report documenting general time units. We calculated an initial and final SSA utilization rates of 59.37% using total general time and SSA Allowable and SSA Unallowable 15-minute unit totals from the initial and final Cost Reports.

We inquired with County Board's management why the SSA Utilization was below 75%. We obtained a response from the County Board's that it was not aware of the requirement for SSAs to produce 75% of their total time as SSA allowable only units. We were following the guidance by OACB document "How to calculate SSA Productivity the Cost Report Way - Total Allowable and Unallowable Units divided by Total Hours Worked x 4. Your percentage should be above 50% for each SSA." Moreover, the County Board also explained that SSA department efficiency and productivity decrease during new hire training (staff turnover) as it takes weeks to get them trained during which time we have costs but no units. We did hire three new SSA's during the year. By adding the general administrative units consisting of the time off by employees, trainings, travel time and in certain instances SSA's who mainly have children on their caseload are not allowable thus causing such variance.

### **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 instances of non-compliance.
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 net of Medicaid Administrative Claiming (MAC), hours, and full time equivalent (FTE) percentages. We compared the SSA Listing to the SAC Detail Expense, MAC Costs by Individual and the Cost Report B4 Detail reports. We found one SSA file clerk was properly excluded from the schedule as the position was not a first line SSA or supervisor.

We compared the total first line SSA and first line SSA supervisor salaries and benefit costs from the revised 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 less than the 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 variance is for worker's compensation paid but not charged back to each employee.

2. We scanned the SAC Detail Expense report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 18 first line SSAs and 3 SSA Supervisors on the SSA Listing. We calculated 15.02 initial and final full-time equivalent (FTE) first line SSAs. We also calculated 3.01 initial and 2.01 final SSA Supervisor FTEs. We calculated initial and final ratios of 4.99 and 7.48 first line SSA FTEs to one SSA FTE supervisor; respectively.
4. We found 914 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 60.87 individuals served to first line SSA FTEs. We calculated initial and final ratios of 303.92 and 455.33 individuals served to SSA supervisor FTEs; respectively.

### **SSA Payroll Expenditures**

Based on procedures 1-3 in the section titled Payroll Expenditures, we determined if there were any adjustments specific to the *Service and Support Administration form* of the Cost Report.

We found SSA Director salary and benefits of \$14,176 and reclassified these costs from the *Service and Support Administration form* to the *Program Supervision form* in accordance with the Cost Report Instructions.

### **SSA Non-Payroll 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 \$14.99 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 total general time units from the Cost Report B4 Detail report. We compared the calculated TCM unit rate to the actual TCM unit rate of \$29.18 provided by DODD.

We found the calculated TCM rate was \$14.19 less than the actual TCM unit rate. We inquired with the County Board's management regarding the variance. We obtained an explanation that the first calculated TCM rate appears to represent the total cost for Seneca divided by all units produced by an SSA, which may reflect a per-unit cost for the SSA department but does not represent the billable per-unit cost. County Boards cannot bill for General Administrative time or for Unallowable time. Because of this, we do not believe the \$14.99 calculation is comparable to the \$29.18 rate, as the \$29.18 figure reflects total cost divided specifically by TCM units.

2. We calculated a 15-minute TCM unit rate of \$9.58 per 15-minute unit from the revised 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 \$29.18 provided by DODD.

We found the calculated TCM rate was \$19.60 less than the actual TCM unit rate. 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 compared the allocation methodology used in the square footage summary for the waiver services to the period of service delivery. We confirmed the allocation method was consistent with the period of service delivery.

### **Allocation Statistics - Attendance**

1. We footed the Adult Attendance by Acuity reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served and days of attendance and to the Cost Report Guide. We identified no variances.

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences as reported in the Appendix.

Seneca County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 4

### **Allocation Statistics - Transportation**

1. We footed the Claims Listing Reports for accuracy. There were no computational errors.

We compared the total number of adult one-way trips from the transportation reports to the Cost Report. There were no variances.

2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There was no variance greater than 10 percent of the total adult trips tested.
3. We compared the cost of bus tokens/cabs on the SAC Detail Expense report to the *Annual Summary of Transportation Services form* and the *Transportation Services form*.

There were no cost of bus tokens/cabs reported and we inspected the SAC Detail Expense report for any omitted costs and found none.

### **Adult and Non-Medical Transportation Paid Claims Testing**

1. We confirmed that the County Board provided both adult services and non-medical transportation (NMT) and we selected 25 recipient dates of service for both adult and NMT services.

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 instances of non-compliance for ATB/FTB/STB Non-Medical Transportation-One Way Trip-Eligible Vehicle. We calculated recoverable findings in the table below and reported the corresponding unit adjustments in the Appendix.

<b>Service Code</b>	<b>Units</b>	<b>Adult and Non-Medical Transportation Results</b>	<b>Finding</b>
ATB	4	Units billed in excess of actual service delivery	\$53.57
FTB	4	Units billed in excess of actual service delivery	\$52.46
STB	1	Units billed in excess of actual service delivery	\$19.89
			<b>Total</b> \$125.92

2. We confirmed through inquiry that the County Board did not contract for adult or transportation waiver services.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the SAC Detail Expense reports to the *Indirect Cost Allocation, Adult Transportation Services, Service and Support Administration and Adult Program forms*. We found no variances.
2. We selected 60 disbursements for service contracts and other expenses from 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 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 and totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained DD Fund and Statement of Cash Position 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).

### **Non-Payroll Expenditures (Continued)**

4. We confirmed there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program, professional service costs or square footage without final attendance statistics.

### **Payroll Expenditures**

1. We compared the salaries and benefit costs on the SAC Detail Expense and MAC Costs by Individual report to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs* forms. There were no variances.
2. We selected 23 employees from the Employee by Job Description Report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense report, TCM Allowable, Unallowable by Staff Units report, job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and 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 SAC Detail Expense and Employee by Job Description reports and compared the classification of employees to entries on the Cost Report forms and the Cost Report Guide to identify similar errors. There were no additional variances.
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 Payroll and Benefits by Date Span Detailed by Post Date report to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. For the 11 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 facility based services (acuity a, b and c) and targeted case management unit rates 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.

Seneca County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 6

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

December 16, 2025

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Attendance Statistics</b>				
<b>Adult Program</b>				
Days of Attendance, Facility Based Services (Non-Title XX only) Acuity A	11,829	3	11,832	To match supporting documentation
<b>Annual Summary of Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Facility Based Services, CB One Way Trips	28,296	(9)	28,287	To remove unsupported trips from paid claims testing
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 526,163	\$ (43,164)		To reclassify the Advocacy Coordinator's salary
		\$ (39,490)		To reclassify a portion of the Community Advocacy and Supports Manager salary
		\$ (45,845)		To reclassify the Clerical Specialist salary
		\$ (10,492)		To reclassify the Community Advocacy and Supports Director's salary
		\$ (50,702)	\$ 336,470	To reclassify the Inclusion Specialists' salary
Employee Benefits, Gen Expense All Program	\$ 429,112	\$ (7,894)		To reclassify the Advocacy Coordinator's benefits
		\$ (21,911)		To reclassify a portion of the Community Advocacy and Supports Manager benefits
		\$ (32,478)		To reclassify the Clerical Specialist benefits
		\$ (6,362)		To reclassify the Community Advocacy and Supports Director's benefits
		\$ (32,653)	\$ 327,814	To reclassify the Inclusion Specialists' benefits
Other Expenses, Non-Federal Reimbursable	\$ 28,107	\$ 54		To reclassify training expense for an MUI employee
		\$ 1,666	\$ 29,827	To reclass staff gifts
Other Expenses, Gen Expense All Program	\$ 196,510	\$ (54)		To reclassify training expense for an MUI employee
		\$ (2,168)		To reclass Provider Appreciation Dinner costs
		\$ (1,666)		To reclass staff gifts
		\$ (299)	\$ 192,323	To reclass conference costs for Public Relations Coordinator

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

	<b>Reported Amount</b>		<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Program Supervision</b>					
Salaries, Service & Support Admin	\$ -		\$ 14,176	\$ 14,176	To reclassify salaries and benefits for the SSA Director
Other Expenses, Non-Federal Reimbursable	\$ 6,121		\$ 299	\$ 6,420	To reclass conference costs for Public Relations Coordinator
<b>Direct Services</b>					
Salaries, Community Residential	\$ 19,330		\$ 43,164		To reclassify the Advocacy Coordinator's salary
			\$ 39,490		To reclassify a portion of the Community Advocacy and Supports Manager salary
			\$ 45,845		To reclassify the Clerical Specialist salary
			\$ 10,492		To reclassify the Community Advocacy and Supports Director's salary
			\$ 50,702	\$ 209,023	To reclassify the Inclusion Specialists' salary
Employee Benefits, Community Residential	\$ 6,526		\$ 7,894		To reclassify the Advocacy Coordinator's benefits
			\$ 21,911		To reclassify a portion of the Community Advocacy and Supports Manager benefits
			\$ 32,478		To reclassify the Clerical Specialist benefits
			\$ 6,362		To reclassify the Community Advocacy and Supports Director's benefits
			\$ 32,653	\$ 107,824	To reclassify the Inclusion Specialists' benefits
Other Expenses, Non-Federal Reimbursable	\$ 1,493		\$ 2,168	\$ 3,661	To reclass Provider Appreciation Dinner costs
<b>Transportation Services</b>					
Other Expenses, Non-Federal Reimbursable	\$ 44,252		\$ 1,287	\$ 45,539	To reclassify costs related to auto accident
Other Expenses, Gen Expense All Program	\$ 248,494		\$ (1,287)	\$ 247,207	To reclassify costs related to auto accident
<b>Services and Support Admin</b>					
Salaries, Service & Support Admin Costs	\$ 679,155		\$ (14,176)	\$ 664,979	To reclassify salaries and benefits for the SSA Director

# OHIO AUDITOR OF STATE KEITH FABER



SENECA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SENECA 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 1/13/2026

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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