



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Columbiana County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary by Funding Source, Service and Biller for accuracy. There were no computational errors

We compared the number and type from the SSA reports with the Cost Report. We found no variances greater than two percent of total units on each row.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in 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. We found no noncompliance with the documentation elements.

Paid Claims

1. We selected 50 targeted care management (TCM) recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found one instance of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Recoverable Finding of \$590.52 due to units billed exceeding actual duration of service. The finding is based on the overpayment of 48 TCM units.

2. We compared the reimbursed TCM units from the detailed paid claims data to the final reported units. We found total net Medicaid reimbursed units were less than reported TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and 2 CFR 200.420 - .475. We found variances greater than two percent and costs over \$500 which are non-federal reimbursable as reported in the Appendix.

Non-Payroll Expenditures (Continued)

2. We confirmed that the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02(L)(1) and 5123-4-01(N)(1).

Payroll

1. We compared the salaries and benefits on the State Expense Detailed report to the amounts reported on the worksheets/forms. We found no variance exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected 18 employees and compared the organizational chart, staffing/payroll journal reports and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guide. We reported variances exceeding \$500 in the Appendix.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries for the Random Moment Time Study (RMTS) participants for the second quarter to the salaries submitted on the Cost by Individual Report. We verified that the actual salaries exceeded those reimbursed.
2. We requested supporting documentation for 11 RMTS observed moments selected by DODD for the second quarter and determined if the documentation contained the participant's name, date and time of the moment and the activity performed. No supporting documentation was submitted for four of the 11 moments and, for one moment, the supporting documentation did not contain activity performed.

For the six moments with complete supporting documentation, we compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019. We found no variances.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, 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 requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

February 19, 2021

Appendix
Columbiana County Board of Developmental Disabilities
2019 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	35,793	(48)	35,745	To correct units for error in documented duration
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 259,913	\$ 1,534	\$ 261,447	To reclassify payroll for IT personnel
Employee Benefits, Gen Expense All Program	\$ 184,845	\$ 235	\$ 185,080	To reclassify payroll for IT personnel
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 636		To reclassify marketing expenses
		\$ 647	\$ 1,283	To reclassify unsupported expense
Other Expenses, Gen Expense All Program	\$ 150,513	\$ (12,200)		To reclassify Room & Board
Other Expenses, Gen Expense All Program		\$ (12,400)		To reclassify Room & Board
Other Expenses, Gen Expense All Program		\$ (636)		To reclassify marketing expense
Other Expenses, Gen Expense All Program		\$ (5,500)		To reclassify FCFC membership
Other Expenses, Gen Expense All Program		\$ (20,000)		To reclassify OPERS for carryover employees
Other Expenses, Gen Expense All Program		\$ (647)	\$ 99,130	To reclassify unsupported expense
Direct Expenses				
Salaries, Unassign Children Program	\$ 134,894	\$ (1,534)	\$ 133,360	To reclassify payroll for IT personnel
Employee Benefits, Unassign Children Program	\$ 51,516	\$ (235)	\$ 51,281	To reclassify payroll for IT personnel
Other Expenses, Early Intervention	\$ 34,332	\$ 5,500	\$ 39,832	To reclassify FCFC membership
Other Expenses, Family Support Services	\$ -	\$ 3,312		To reclassify guardianship expense
Other Expenses, Family Support Services		\$ 4,623		To reclassify guardianship expense
Other Expenses, Family Support Services		\$ 4,037		To reclassify guardianship expense
Other Expenses, Family Support Services		\$ 5,965	\$ 17,937	To reclassify guardianship expense
Other Expenses, Community Residential	\$ 72,848	\$ 12,200		To reclassify Room & Board
Other Expenses, Community Residential		\$ 12,400	\$ 97,448	To reclassify Room & Board
Professional Services				
Physician Services				
Service Contracts, General Expense	\$ -	\$ 150		To reclassify Physician Service
Service Contracts, General Expense		\$ 150	\$ 300	To reclassify Physician Service
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 61,843	\$ (3,312)		To reclassify guardianship expense
Other Expenses, Service & Support Admin Costs		\$ (4,623)		To reclassify guardianship expense
Other Expenses, Service & Support Admin Costs		\$ (4,037)		To reclassify guardianship expense
Other Expenses, Service & Support Admin Costs		\$ (5,965)		To reclassify guardianship expense
Other Expenses, Service & Support Admin Costs		\$ (16,016)		To reclassify purchase of vehicle
Other Expenses, Service & Support Admin Costs		\$ (150)		To reclassify Physician Service
Other Expenses, Service & Support Admin Costs		\$ (150)	\$ 27,590	To reclassify Physician Service
Adult Program				
Other Expenses, Non-Federal Reimbursable	\$ 618,046	\$ 20,000	\$ 638,046	To reclassify OPERS for carryover employees
CBCR Reconcile Expenses				
Capital Costs	\$ -	\$ 16,016	\$ 16,016	To reclassify purchase of vehicle

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COLUMBIANA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

COLUMBIANA 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 3/16/2021

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