



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANTS' 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 Lucas County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report and Medicaid paid 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

1. We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2020.

### Allocation Statistics - Attendance

1. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program waiver services.

### Allocation Statistics – Transportation

1. We scanned the Summary by Service code report and found only commercial transportation waiver services. We compared the cost of bus tokens/cabs on the Expense Detail report to the Cost Report. There were no variances.

### **Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's Receivable Billing Reimbursable Summary 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 Units Detail reports with the Cost Report. There was a variance greater than two percent of total units as reported in the Appendix.

2. We selected 60 Other SSA Allowable units 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 variances greater than 10 percent of total units tested as reported in the Appendix.

### **Paid Claims**

1. We selected 25 commercial transportation paid claims from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of the service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9<sup>1</sup> in effect at the time of service delivery. We found no instances of non-compliance.
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 no instances of non-compliance.
3. 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.
4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services or no new or renewed transportation contracts during calendar year 2020.

### **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. There were no variances greater than two percent. There were variances for non-federal reimbursable costs exceeding \$500 as reported in the Appendix.
2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
3. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver adult program services.

### **Payroll**

1. We compared the salaries and benefit costs on the Expense Summary and Detail reports to the amounts reported on the worksheets/forms for cost categories that contribute to Medicaid rates. There were no variances.

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<sup>1</sup> Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements.

**Payroll (Continued)**

2. We selected 40 employees and compared the organizational chart, Expense Summary and Detail 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. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the detailed payroll reports and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide. 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 first quarter 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. We confirmed that the supporting documentation for 17 RMTS observed moments selected by DODD contained the date and time of the moment and the detail needed to support the activity performed.

We reviewed the responses to the moments and any supporting documentation and compared to 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, Attachment B and found no variances in the rate.

**Unit Rates**

1. We confirmed that the Department did not identify any unit rates for the County Board on its Comprehensive Cost Report Rate sheet.

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  
Auditor of State  
Columbus, Ohio

June 6, 2022

**Appendix  
Lucas County Board of Developmental Disabilities  
2020 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	308,406	(23,985)		To correctly report SSA units based on the Receivable Billing Reimbursable Summary reports.
		8	284,429	To reclassify units sampled as TCM due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	22,787	(8)	22,779	To reclassify units sampled as TCM due to Medicaid eligibility
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 2,224,458	\$ (41,776)		To reclassify promotional and public relations duties of Public Information Officer salary as non-federal reimbursable costs
		\$ (18,585)	\$ 2,164,097	To reclassify promotional and public relations duties of Public Information Officer benefits as non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 861,563	\$ (1,000)		To reclassify sponsorship cost for the Autism Walk as Non-Federal Reimbursable Costs
		\$ (11,123)		To reclassify a COG payment to the Reconciliation
		\$ (1,360)		To reclassify T-Shirts for DODD Awareness Month as Non-Federal Reimbursable Costs
		\$ (1,281)		To reclassify promotional items as Non-Federal Reimbursable Costs
		\$ (5,000)		To reclassify a donation to FCCS as Non-Federal Reimbursable Costs
		\$ (1,000)		To reclassify a donation for Lotts of Lives Fundraiser as Non-Federal Reimbursable Costs
		\$ (2,000)		To reclassify sponsorship costs for Synergy conference as Non-Federal Reimbursable Costs
		\$ (1,000)		To reclassify children's promotional radio ad as non-federal reimbursable costs
		\$ (4,484)		To reclassify promotional radio ad as non-federal reimbursable costs
		\$ (3,000)		To reclassify promotional radio ad as non-federal reimbursable costs
		\$ (4,500)	\$ 825,815	To reclassify promotional radio ad as non-federal reimbursable costs

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<b>Indirect Cost Allocation (Continued)</b>				
Unallowable Fees, Non-Federal Reimbursable	\$ 1,864,402	\$ 41,776		To reclassify promotional and public relations duties of Public Information Officer salary as non-federal reimbursable costs
		\$ 18,585		To reclassify promotional and public relations duties of Public Information Officer benefits as non-federal reimbursable costs
		\$ 1,000		To reclassify sponsorship cost for the Autism Walk as Non-Federal Reimbursable Costs
		\$ 1,360		To reclassify T-Shirts for DODD Awareness Month as Non-Federal Reimbursable Costs
		\$ 5,000		To reclassify a donation to FCCS as Non-Federal Reimbursable Costs
		\$ 1,000		To reclassify a donation for Lotts of Lives Fundraiser as Non-Federal Reimbursable Costs
		\$ 2,000		To reclassify sponsorship costs for Synergy conference as Non-Federal Reimbursable Costs
		\$ 4,484		To reclassify promotional radio ad as non-federal reimbursable costs
		\$ 3,000		To reclassify promotional radio ad as non-federal reimbursable costs
		\$ 4,500	\$ 1,947,107	To reclassify promotional radio ad as non-federal reimbursable costs
<b>Direct Services</b>				
Salaries, Family Support Services	\$ -	\$ 54,820		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 24,387		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 68,973		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 30,683		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 61,371		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services

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<b>Direct Services (Continued)</b>				
Salaries, Family Support Services		\$ 27,302		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 59,291		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 26,376		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 52,469		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ 23,341	\$ 429,013	To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
Non-Federal Reimbursable, Other Expenses	\$ 750	\$ 1,000		To reclassify children's promotional radio ad as non-federal reimbursable costs
		\$ 1,281	\$ 3,031	To reclassify promotional items as Non-Federal Reimbursable Costs
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 7,995,391	\$ (54,820)		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (24,387)		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (68,973)		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (30,683)		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (68,973)		To reclassify the salary of the Employment Navigator to Community Employment
		\$ (30,683)		To reclassify the benefit of the Employment Navigator to Community Employment



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<b>Services and Support Admin, Continued</b>				
Salaries, Service & Support		\$ (63,532)		To reclassify the salary of the Employment Navigator to Community Employment
Admin Costs		\$ (28,263)		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ (61,371)		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (27,302)		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (59,291)		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (26,376)		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (52,469)		To reclassify the salary of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (23,341)		To reclassify the benefits of Specialized Support Consultant performing behavioral support services to Direct Services
		\$ (51,219)		To reclassify the salary of the Employment Navigator to Community Employment
		\$ (22,785)		To reclassify the benefit of the Employment Navigator to Community Employment
		\$ (50,663)		To reclassify the salary of the Employment Navigator to Community Employment
		\$ (22,538)		To reclassify the benefit of the Employment Navigator to Community Employment
		\$ (56,723)		To reclassify the salary of the Employment Navigator to Community Employment
		\$ (25,234)		To reclassify the benefit of the Employment Navigator to Community Employment
		\$ (27,244)		To reclassify the salary of the Community Inclusion & Employment Manager to Community Employment

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<b>Services and Support Admin, Continued</b>				
Salaries, Service & Support Admin Costs		\$ (12,120)		To reclassify the benefits of the Community Inclusion & Employment Manager to Community Employment
		\$ (55,178)		To reclassify the salary of the Employment Navigator to Community Employment
		\$ (24,547)	\$ 7,026,676	To reclassify the benefit of the Employment Navigator to Community Employment
<b>Adult Program</b>				
Salaries, Community Employment	\$ -	\$ 68,973		To reclassify the salary of the Employment Navigator to Community Employment
		\$ 30,683		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ 63,532		To reclassify the salary of the Employment Navigator to Community Employment
		\$ 28,263		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ 51,219		To reclassify the salary of the Employment Navigator to Community Employment
		\$ 22,785		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ 50,663		To reclassify the salary of the Employment Navigator to Community Employment
		\$ 22,538		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ 56,723		To reclassify the salary of the Employment Navigator to Community Employment
		\$ 25,234		To reclassify the benefits of the Employment Navigator to Community Employment
		\$ 27,244		To reclassify the salary of the Community Inclusion & Employment Manager to Community Employment
		\$ 12,120		To reclassify the benefits of the Community Inclusion & Employment Manager to Community Employment
		\$ 55,178		To reclassify the salary of the Employment Navigator to Community Employment

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<b>Adult Program, Continued</b>				
Salaries, Community Employment		\$ 24,547	\$ 539,702	To reclassify the benefit of the Employment Navigator to Community Employment
<b>CBCR Reconcile Expenses</b>				
Payments to the COG	-	\$ 11,123	\$ 11,123	To reclassify a payment to the COG to the Reconciliation
<b>A1 Adult Community Employment Less Revenue</b>				
	-	\$ 539,702	\$ 539,702	To offset Community Employment related expenses

# OHIO AUDITOR OF STATE KEITH FABER



**LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**LUCAS 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 6/28/2022**

88 East Broad Street, Columbus, Ohio 43215  
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[www.ohioauditor.gov](http://www.ohioauditor.gov)