



OHIO AUDITOR OF STATE
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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 Seneca 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

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 footed the Attendance Acuity reports for accuracy. There were no computational errors.

We compared the Attendance By Acuity By Month reports to the reported number of individuals served, days of attendance to the Cost Report Guide and identified variances greater than two percent of attendance statistics at each acuity level as reported in the Appendix.

2. We scanned the attendance reports from June 1 to December 31, 2020 and found that days were not reported at acuity C as reported in the Appendix.
3. We traced the total attendance days for five facility based service individuals for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were no differences.

Allocation Statistics - Transportation

1. We footed the Transportation Trips by Age Group report for accuracy. There were no computational errors.

We compared the total number of one-way trips from the Transportation Trips by Age Group report to the Cost Report. There were no variances.

2. We traced the number of trips for 10 individuals for one month from the daily trip logs to the Transportation by Details and Transportation by Age Group reports and to the Cost Report. There were no variances.
3. We compared the cost of bus tokens/cabs on the SAC Detailed report to the Cost Report. There were variances greater than two percent of total costs reported by program as reported in the Appendix

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary 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 report with the Cost Report. There were no variances.

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 was a variance greater than 10 percent of total units tested as reported in the Appendix.

Paid Claims

1. We selected 50 adult and transportations paid claims from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery.

We found instances of non-compliance in three ATW/FTW - Non-Medical Transportation - Non Modified vehicle - Per Mile services selected due to the service documentation reflecting Per-Trip in lieu of Per-Mile transportation.

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). There were 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 during calendar year 2020.

¹ 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.

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 variances greater than two percent as reported in the Appendix. There were no costs exceeding \$500 which are non-federal reimbursable on any worksheet/form.
2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We found no adult program or square footage costs without corresponding statistics.

Payroll

1. We compared the salaries and benefit costs on the SAC Expense Detail and Worksheet Recap reports to the amounts reported on the worksheets/forms. There were no variances that resulted in reclassifications to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, job descriptions, and Payroll and Benefits by Date Span Summary 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. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
4. We confirmed through inquiry with County Board that it had no shared personnel with other County Boards.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Payroll and Benefits by Date Span reports for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits matched the MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for nine out of 10 RMTS observed moments selected by DODD contained the date and time of the moment and the detail needed to support the activity performed. There was one moment in which the documentation contained all of the identified elements except the time of the moment.

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 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.

Unit Rate (Continued)

The County Board identified costs related to Opportunities for Ohioans with Disabilities (OOD) services that were omitted from the less revenue total recorded on A1 Adult form. We reclassified OOD expenses per the Cost Report Guide, confirmed the offset amounts from the County Board's Payroll and Benefits by Date Span Summary and reported these variances in the Appendix.

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 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
Seneca County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	4,876	(1,455)	3,421	To adjust acuity totals to actual and reclassify Acuity A and B attendance days to acuity C for June to December
A, Facility Based Services (Title XX Only)	388	(81)	307	To adjust acuity totals to actual and reclassify Acuity A and B attendance days to acuity C for June to December
B, Facility Based Services (Non-Title XX Only)	757	(79)	678	To adjust acuity totals to actual and reclassify Acuity A and B attendance days to acuity C for June to December
C, Facility Based Services (Non-Title XX Only)	3,122	1,508	4,630	To adjust acuity totals to actual and reclassify Acuity A and B attendance days to acuity C for June to December
C, Facility Based Services (Title XX Only)	-	107	107	To adjust acuity totals to actual and reclassify Acuity A and B attendance days to acuity C for June to December
Annual Summary of Transportation Services				
Early Intervention, CB Cost of Bus, Tokens, Cabs	\$ 171	\$ (15)	\$ 156	To remove BCI check costs not related to cost of bus, taxi, or fees paid to families.
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	39,694	20	39,714	To reclassify SSA units to TCM due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	7,049	(20)	7,029	To reclassify SSA units to TCM due to Medicaid eligibility
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 71,900	\$ (940)	\$ 70,960	To reclassify documentation review costs to adult and transportation
Other Expenses, Gen Expense All Program	\$ 148,585	\$ (2,113)	\$ 146,472	To reclassify SSA and Nursing expenses
Direct Services				
Salaries, Community Residential	\$ -	\$ 12,311	\$ 12,311	To reclassify Special Olympics salary
Benefits, Community Residential	\$ -	\$ 4,926	\$ 4,926	To reclassify Special Olympics benefits
Psychological Services				
Service Contracts, Community Residential	\$ -	\$ 2,650	\$ 2,650	To reclassify Psychological Services
Other, Facility Based Services	\$ -	\$ 1,000	\$ 1,000	To reclassify Psychological Services
No. of Individuals Served, Facility Based Services	-	2	2	To add individuals served for psychological services
No. of Individuals Served, Community Residential	-	4	4	To add individuals served for psychological services
Nursing Services				
Other, General Expense	\$ 4,871	\$ 516	\$ 5,387	To reclassify Nursing Services
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 8,001	\$ (1,250)		To reclassify Psychological Services
		\$ (940)	\$ 5,811	To reclassify documentation review costs to adult and transportation
Other Expenses, Service & Support Admin Costs	\$ 34,403	\$ (940)		To reclassify documentation review costs to adult and transportation
		\$ (2,400)		To reclassify Psychological Services
		\$ 1,597	\$ 32,660	To reclassify SSA program expense
Transportation Services				
Service Contracts, Gen Expense All Program	\$ 1,699	\$ 470		To reclassify documentation review costs to adult and transportation
		\$ 470	\$ 2,639	To reclassify documentation review costs to adult and transportation
Other Expenses, Gen Expense All Program	\$ 198,537	\$ 470	\$ 199,007	To reclassify documentation review costs to adult and transportation

Appendix
Seneca County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Salaries, Facility Based Services	\$ 1,111,761	\$ (84,093)	\$ 1,027,668	To reclassify Special Olympics and CE salary
Employee Benefits, Facility Based Services	\$ 614,351	\$ (54,005)	\$ 560,346	To reclassify Special Olympics and CE benefits
Salaries, Community Employment	\$ -	\$ 71,782	\$ 71,782	To reclassify Community Employment
Employee Benefits, Community Employment	\$ -	\$ 49,080	\$ 49,080	To reclassify Community Employment
Service Contracts, Facility Based	\$ 2,585	\$ 470		To reclassify documentation review costs to adult and transportation
		\$ 470	\$ 3,525	To reclassify documentation review costs to adult and transportation
Other Expenses, Facility Based	\$ 17,028	\$ 470	\$ 17,498	To reclassify documentation review costs to adult and transportation
A1 Adult				
Community Employment, Less Revenue	-	\$ 71,782		To offset Community Employment salaries without stats
		\$ 49,080	\$ 120,862	To offset Community Employment benefits without stats

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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 6/23/2022

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