



OHIO AUDITOR OF STATE
KEITH FABER



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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 Miami County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021, 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, 2021 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, 2021, 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:

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 2021.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid waiver transportation services.

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.

Statistics – Service and Support Administration (Continued)

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.

Paid Claims

1. We confirmed that the County Board provided neither adult service nor non-medical 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). We found no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid waiver transportation services.

Non-Payroll Expenditures

1. We traced the SAC Expense Detail reports to the CBCR forms for indirect Costs and SSA. We found variances exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 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. We totaled all identified errors as reported in the Appendix.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the SAC Payroll and Expense Detail reports to the amounts reported on the worksheets/forms for indirect costs and SSA programs. There were variances exceeding \$500 as reported in the Appendix.
2. We selected 20 employees, including an Employment Navigator. For the employees selected, we compared the organizational chart, SAC Payroll Summary by Employee, detailed SSA billing reports and 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.

Payroll (Continued)

3. The misclassification errors in procedure 2 was greater than 10 percent, and we scanned the SAC Payroll Summary by Employee and compared the classification of employees to entries on the Cost Report worksheets/forms and 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 fourth quarter from the Payroll by Name Summary to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. 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 for 11 RMTS observed moments selected by the Department. We found no variances.

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.

The County Board indicated it was not aware of any errors that might impact the identified unit rates except for incorrectly reported enclave statistics paid by West Central Ohio Network. We obtained supporting documentation of misclassified attendance days for both enclave and facility-based services as reported 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 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

August 22, 2023

Appendix
Miami County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	333	(177)	156	To correct COG statistics
A, Supported Emp.-Enclave (Non-Title XX Only)	291	(228)	63	To correct COG statistics
B, Facility Based Services (Non-Title XX Only)	34	177	211	To correct COG statistics
B, Supported Emp.-Enclave (Non-Title XX Only)	27	109	136	To correct COG statistics
Annual Summary of Units of Service - Service and Support Administration				
Other SSA Allowable Units, CB Activity	10,322	(485)	9,837	To correctly report SSA units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 631,491	\$ 88,137		To agree to actual indirect salaries by adding back indirect MAC salaries subtracted out twice
		\$ (17,234)		To reclassify EI Admin Assistant salary to Direct Services
		\$ (13,455)		To reclassify Non-Profit's Capital Housing Coordinator salary to Non-Federal Reimbursable
		\$ (21,857)		To reclassify portion of Communications Coordinator salary to Non-Federal Reimbursable
		\$ (43,894)	\$ 623,188	To reclassify portion of Community Awareness Opportunity Director's salary to Non-Federal Reimbursable
Employee Benefits, Gen Expense All Program	\$ 358,011	\$ (2,070)		To reclassify Non-Profit's Capital Housing Coordinator benefits to Non-Federal Reimbursable
		\$ (2,621)		To reclassify EI Admin Assistant benefits to Direct Services
		\$ (3,351)		To reclassify portion of Communications Coordinator benefits to Non-Federal Reimbursable
		\$ (15,219)	\$ 334,750	To reclassify portion of Community Awareness Opportunity Director's benefits to Non-Federal Reimbursable

Appendix
Miami County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Other Expenses, Non-Federal Reimbursable	\$ 266,723	\$ 3,227		To reclassify employee gifts
		\$ 222		To reclassify sales tax paid when exempt
		\$ 31,686		To reclassify Non-Profit's Capital Housing Coordinator salary to Non-Federal Reimbursable
		\$ 4,814		To reclassify Non-Profit's Capital Housing Coordinator benefits to Non-Federal Reimbursable
		\$ 13,455		To reclassify Non-Profit's Capital Housing Coordinator salary to Non-Federal Reimbursable
		\$ 2,070		To reclassify Non-Profit's Capital Housing Coordinator benefits to Non-Federal Reimbursable
		\$ 21,857		To reclassify portion of Communications Coordinator salary to Non-Federal Reimbursable
		\$ 3,351		To reclassify portion of Communications Coordinator benefits to Non-Federal Reimbursable
		\$ 43,894		To reclassify portion of Community Awareness Opportunity Director's salary to Non-Federal Reimbursable
		\$ 15,219	\$ 406,518	To reclassify portion of Community Awareness Opportunity Director's benefits to Non-Federal Reimbursable
Other Expenses, Gen Expense All Program	\$ 488,017	\$ (3,227)		To reclassify employee gifts
		\$ (171,518)		To reclassify DODD Admin and Oversight Fees
		\$ (7,135)		To reclass employee gifts and promotional items to Non-Federal Reimbursable
		\$ (222)		To reclassify sales tax paid when exempt
		\$ (25,985)		To reclassify phone upgrades/support agreement
		\$ (6,000)		To reclassify costs for billboards
		\$ (789)		To reclassify a computer for the Facilities Manager
		\$ (12,616)	\$ 260,525	To reclassify computers purchased for SSA department

Appendix
Miami County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Unallowable Fees, Non-Federal Reimbursable	\$ 52	\$ 171,518		To reclassify DODD Admin and Oversight Fees
		\$ 7,135	\$ 178,705	To reclass employee gifts and promotional items to Non-Federal Reimbursable
Building Services				
General Expenses, All Programs, Other Expenses	\$ -	\$ 25,985	\$ 25,985	To reclassify phone upgrades/support agreement
General Expenses, All Programs, Other Expenses	\$ -	\$ 789	\$ 789	To reclassify a computer for the Facilities Manager
Direct Services				
Early Intervention, Other Expenses	\$ 8,606	\$ 4,000	\$ 12,606	To reclassify costs for EI Billboards
Community Residential, Other Expenses	\$ 25	\$ 2,000	\$ 2,025	To reclassify costs for DSP Billboards
Early Intervention, Salaries	\$ 385,066	\$ 17,234	\$ 402,300	To reclassify salaries for the EI Admin Asst.
Early Intervention, Benefits	\$ 186,487	\$ 2,621	\$ 189,108	To reclassify benefits for the EI Admin Asst.
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 1,499,965	\$ (31,686)	\$ 1,468,279	To reclassify Non-Profit's Capital Housing Coordinator salary to Non-Federal Reimbursable
Employee Benefits, Service & Support Admin Costs	\$ 443,661	\$ (4,814)	\$ 438,847	To reclassify Non-Profit's Capital Housing Coordinator benefits to Non-Federal Reimbursable
Other Expenses, Service & Support Admin Costs	\$ 196,767	\$ (79,308)		To agree to actual SSA non-payroll expenses
		\$ (106,650)		To reclassify pass-thru monies for housing purchase
		\$ 12,616	\$ 23,425	To reclassify computers purchased for SSA department
CBCR Reconcile				
CBCR Reconcile Expenses				
Housing Opportunities for People, Inc. - Pass thru	\$ -	\$ 106,650	\$ 106,650	To reclassify pass-thru monies for housing purchase

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MIAMI COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MIAMI 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 9/21/2023

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