



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Portage 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 Quarterly Summary of Units of Service - Service and Support Administration and 2021 Other Allowable Claims report 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 2021 Other Allowable Claims report 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 confirmed the error rate in the selected Other SSA allowable units was below 25 percent.

**Paid Claims**

1. We scanned the Summary by Service Code for the period January 1, 2021 through December 31, 2021 and found no paid waiver services.
2. We selected 50 TCM recipient dates of service and compared the County Board's documentation to the requirements listed in Ohio Admin. Code § 5160-48-01(F). We found one instance of non-compliance as described below and calculated a recoverable finding. We also reported the corresponding unit adjustment in the Appendix.

Service Code	Units	Paid Claims Result	Finding
TCM	48	Units billed exceeded actual duration of service	\$653.61
		<b>Total</b>	<b>\$653.61</b>

3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final reported units. We confirmed that total reimbursed units were less than final reported 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 detailed expenditure reports to the Cost Report forms for indirect costs, program supervision, adult program and SSA. We found no variances.
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 was one variance greater than two percent as reported in the Appendix. There were no unreported reconciliation costs or non-federal reimbursable. For the one error, we scanned the detailed expenditure report for other like errors in the same cost center. We found no additional similar errors.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting and reconciles monthly to its transaction list.
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 salary and benefit costs on the detailed payroll reports to the amounts reported on the worksheets/forms for indirect costs, program supervision, and SSA. There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected 22 employees, including the SSA Director and compared the organizational chart, staffing/payroll journal reports, job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated with the Cost Report Guide. There were no variances.
3. We found no misclassification errors identified in the employee payroll testing.
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 to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that 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 12 RMTS observed moments selected by the Department. We found no variances.

### **Unit Rate**

For the TCM unit rate identified by the Department on the Comprehensive Cost Report Rate document, we read the Cost Report notes and any Department desk review notations and inquired with County Board management to identify any omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

The County Board indicated that an increase in staffing impacted the 2021 TCM rate and it was unaware of any omissions or misreporting of costs or statistics in the Cost Report.

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

May 31, 2023

**Appendix**  
**Portage County Board of Developmental Disabilities**  
**2021 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	58,074	(48)	58,026	To remove units from paid claim error
<b>Program Supervision</b>				
Service Contracts, Service & Support Admin	\$ 1,118	\$ (362)	\$ 756	To reclassify SSA expense
<b>Services and Support Admin</b>				
Service Contracts, Service & Support Admin Costs	\$ 37,840	\$ 362	\$ 38,202	To reclassify SSA expense

# OHIO AUDITOR OF STATE KEITH FABER



**PORTAGE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**PORTAGE 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 6/15/2023**

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