



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 Ross 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 Cost Report B4 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 Cost Report B4 Detail reports with the Cost Report. We found a variance greater than two percent of total units on each row as reported in the Appendix.

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 greater than 10 percent of total units tested. We found no noncompliance with the documentation elements.

Paid Claims

1. We confirmed that the County Board provided neither adult or non-medical transportation services.
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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	24	Units billed for direct services	\$326.80
TCM	48	Units billed in excess of actual duration of service delivery.	\$653.61
		Total	\$980.41

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 Detailed Expenditure report to the CBCR forms for indirect costs, transportation services, SSA and adult programs. 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 were variances greater than two percent, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Detailed Expenditure report for other like errors in the same cost center. We found no additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
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 Detailed Expenditure reports to the amounts reported on the worksheets/forms for indirect costs, adult transportation, SSA and adult programs. There were no variances.
2. We selected 38 employees, including SSA Supervisors. For the employees selected, we compared the organizational chart, Detailed Expense report and TCM by Staff and Service 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.
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 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 Biweekly Payroll and Employee Insurance reports to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by more than one percent and communicated this variance to the Department. We reperformed the comparison with the Revised Cost by Individual report and found no variance.
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 10 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

1. 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 was not aware of any errors, omissions or misclassifications that would impact the identified unit rates.

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.

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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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 31, 2023

Appendix
Ross County Board of Developmental Disabilities
2021 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	60,957	(72)	60,885	To remove TCM units in error from paid claims sample
Other SSA Allowable Units, CB Activity	5,338	255	5,593	To add SSA units to agree to detailed SSA report
SSA Unallowable Units, CB Activity	2,472	24	2,496	To reclassify unallowable SSA units from paid claims sample
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 575,657	\$ (9,146)	\$ 566,511	To reclassify portion of Community Outreach Director's salary to Non-Federal Reimbursable costs
Employee Benefits, Gen Expense All Program	\$ 339,078	\$ (4,265)	\$ 334,813	To reclassify portion of Community Outreach Director's benefits to Non-Federal Reimbursable costs
Service Contracts, Gen Expense All Program	\$ 167,249	\$ (10,608)		To reclassify school copier costs
		\$ (500)		To reclassify conference sponsorship to non-federal reimbursable costs
		\$ (3,080)		To reclassify school software costs
		\$ (2,753)	\$ 150,308	To reclassify security costs to school age program
Other Expenses, Non-Federal Reimbursable	\$ 64,342	\$ 500		To reclassify conference sponsorship to non-federal reimbursable costs
		\$ 600		To reclassify Booster audit costs
		\$ 4,396		To reclassify staff appreciation costs
		\$ 245		To reclassify sponsorship table costs
		\$ 662		To reclassify public relations expense
		\$ 9,146		To reclassify portion of Community Outreach Director's salary to Non-Federal Reimbursable costs
		\$ 4,265	\$ 84,156	To reclassify portion of Community Outreach Director's benefits to Non-Federal Reimbursable costs
Other Expenses, Gen Expense All Program	\$ 90,986	\$ (600)		To reclassify Booster audit costs
		\$ (14,234)		To reclassify credit card transactions

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2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Other Expenses, Gen Expense All Program, Continued		\$ (2,319)		To reclassify school age expenses
		\$ (245)		To reclassify sponsorship table costs
		\$ (4,708)		To reclassify school age expense
		\$ (2,349)		To reclassify school age expense
		\$ (185)	\$ 66,346	To reclassify SSA costs
Direct Services				
Service Contracts, School Age	\$ 66,606	\$ 10,608		To reclassify school copier costs
		\$ 3,080		To reclassify school software costs
		\$ 2,753	\$ 83,047	To reclassify security costs to school age program
Service Contracts, Community Residential	\$ -	\$ 15,450	\$ 15,450	To reclassify residential service costs to Direct Services
Other Expenses, Early Intervention	\$ 1,168	\$ 435	\$ 1,603	To reclassify early intervention expenses
Other Expenses, School Age	\$ 55,022	\$ 5,207		To reclassify school age expenses
		\$ 2,319		To reclassify school age expenses
		\$ 4,708		To reclassify school age expenses
		\$ 2,349	\$ 69,605	To reclassify school age expenses
Other Expenses, Community Residential	\$ 625,639	\$ 2,670		To reclassify interpreter expenses
		\$ 1,083	\$ 629,392	To reclassify respite expenses
Nursing Services				
Service Contracts, Facility Based	\$ -	\$ 4,188		To reclassify nursing expenses
		\$ 1,464	\$ 5,652	To reclassify nursing expenses
Occupational Therapy Services				
Service Contracts, Unassigned Child Program	\$ 375,058	\$ 25	\$ 375,083	To reclassify occupational therapy costs
Physical Therapy Services				
Other Expenses, Unassigned Child Program	\$ 29,638	\$ 25	\$ 29,663	To reclassify physical therapy costs

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Ross County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Psychological Services				
Service Contracts, Facility Based	\$ -	\$ 688	\$ 688	To reclassify psychological evaluation costs
Service Contracts, Community Residential	\$ -	\$ 625	\$ 625	To reclassify psychological evaluation costs
Speech Therapy Services				
Other Expenses, Unassigned Child Program	\$ 95,331	\$ 532	\$ 95,863	To reclassify speech costs
Transportation Services				
Service Contracts, Unassign Adult Program	\$ -	\$ 6,949		To reclassify transportation costs
		\$ 3,090		To reclassify transportation costs
		\$ 4,073	\$ 14,112	To reclassify transportation costs
Other Expenses, Unassign Children Program	\$ 10,359	\$ 1,860		To reclassify school age transportation costs
		\$ 2,380		To reclassify child transportation costs
		\$ 1,200		To reclassify child transportation costs
		\$ 2,800		To reclassify child transportation costs
		\$ 1,800	\$ 20,399	To reclassify child transportation costs
Other Expenses, Unassign Adult Program	\$ 48,069	(2,380)		To reclassify child transportation costs
		(1,200)		To reclassify child transportation costs
		(2,800)		To reclassify child program costs
		(1,800)	\$ 39,889	To reclassify child transportation costs
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 5,098	\$ (2,670)		To reclassify interpreter costs
		\$ (625)		To reclassify psychological evaluation costs
		\$ (688)	\$ 1,115	To reclassify psychological evaluation costs
Other Expenses, Service & Support Admin Costs	\$ 13,159	\$ 185		To reclassify SSA costs
		\$ (662)		To reclassify public relations costs
		\$ 2,531	\$ 15,213	To reclassify SSA costs

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Ross County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Service Contracts, Unassign Adult Program	\$ 222,755	\$ (15,450)		To reclassify residential service costs to Direct Services
		\$ (4,188)		To reclassify nursing expenses
		\$ (6,949)		To reclassify transportation expenses
		\$ (3,090)		To reclassify transportation expenses
		\$ (1,464)		To reclassify nursing expenses
		\$ (5,933)	\$ 185,681	To reclassify transportation expenses
Other Expenses, Unassign Adult Program	\$ 23,491	\$ (2,443)	\$ 21,048	To reclassify matching expenses
CBCR Reconcile Expenses Detailed Records				
Expense Category				
Other	\$ -	\$ 2,443	\$ 2,443	To reclassify matching expenses

OHIO AUDITOR OF STATE KEITH FABER



ROSS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ROSS 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 11/16/2023

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