





Medicaid Contract Audit
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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 (CBCR system or Cost Report) of the Delaware County Board of Developmental Disabilities (County Board) for the year ended December 31, 2023 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, 2023 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, 2023, 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:

Targeted Case Management (TCM) and Service and Support Administration (SSA)

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Billing History 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 reports with the Cost Report. We found no variances greater than two percent of total units on each row.

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.
3. The County Board stated it did not track general time units; therefore, we calculated an estimate for general time units based on the FTEs, hours for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rate of 39.70% and 39.69%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the initial and final Cost Reports.

Statistics – Service and Support Administration (Continued)

We inquired with the County Board's management why the utilization rate was below 75%. The County Board stated its TCM productivity rate differs from the auditor's 75% calculation because we do not track General Administrative Time, which was included in the audit methodology. In addition, 2023 was a year of significant onboarding, with 11 new SSAs and 1 new SSA supervisor, which naturally impacted overall productivity. Paid time off and holidays were also not included in the auditor's calculation. We implemented a TCM Productivity tracking Power BI Report in 2024. Moving forward, we will also work to ensure all SSAs consistently document all unallowable time - including travel time, documentation time, and staff meetings/ trainings to support greater accuracy and transparency in our productivity reporting.

TCM Paid Claims Testing

1. We selected 100 Targeted Case Management (TCM) recipient dates of service and compared the County Board's service documentation to the allowable covered activities and documentation requirements listed in Ohio Admin. Code 5160-48-01 (D) and (F) and the Cost Report Instructions. 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	Paid Claims Results	Finding
TCM	39	Units billed by 2 SSAs at same time for the same activity	\$518.14

2. 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.

SSA Additional Procedures

1. We received a revised SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries and benefits and the Medicaid Administrative Claiming (MAC) portion, hours and full-time equivalent (FTE) percentages. We compared the SSA Listing to the Summary of Units Billed by SSA and found no differences.

We compared the total first line SSA and first line SSA supervisor salaries and benefit costs from the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report. We found that the calculated first line SSA and first line SSA supervisor costs on the SSA Listing were less than costs reported on the *Service and Support Administration form*.

We inquired with the County Board's management regarding the variance. We obtained an explanation that stated that the County Board acknowledges that Medicaid Administrative Claiming (MAC) costs were included in the calculated SSA costs. These costs should have been excluded to ensure an accurate SSA costs basis. Additionally, the SSA section of the Cost Report contained several positions not classified as First Line SSAs or First Line SSA Supervisors - specifically, the Behavior Support Specialist, two Training Specialists and an Office Assistant. While these positions were included in DCBDD's SSA Cost Report calculation based on their support of SSA functions, they were excluded from the auditor's calculated SSA costs.

2. We scanned the Employee Salaries & Benefits and Personnel worksheet and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 53 SSAs and 8 SSA supervisors listed on the SSA Listing. We calculated 43.04 initial and final full-time equivalent (FTE) first line SSAs and 5.87 initial and final FTE first line SSA supervisors. We calculated initial and final ratios of 7.34 first line SSA FTEs to one SSA FTE supervisor.

SSA Additional Procedures (Continued)

4. We found 4,602 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 106.94 individuals served to first line SSA FTEs. We calculated an initial and final ratio of 784.60 individuals served to first line SSA supervisor FTEs.

SSA Payroll Expenditures

As part of the procedures under the Payroll Expenditures, we found no adjustments specific to the *Service and Support Administration form* of the Cost Report.

SSA Non-Payroll Expenditures

As part of the procedures under the Non-Payroll Expenditures, we found no adjustments specific to the *Service and Support Administration form* of the Cost Report.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$11.38 per 15-minute unit from final SSA expenditures on the *Service and Support Administration form* and from final SSA Allowable units, SSA Unallowable units on the *Annual Summary of Units of Service – Service and Support Administration form* and estimated general time units. We compared the calculated TCM unit rate to the actual TCM unit rate of \$34.56 provided by DODD.

We found the calculated TCM rate was \$23.18 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that the County Board does not separately document General Administrative Time, and we believe the inclusion of this time in the auditor's calculation contributed to the variance of more than \$5 in the TCM rate. Additionally, as previously noted, several positions included in the County Board's SSA cost report calculation—based on their support of SSA functions—were not reflected in the auditor's calculated SSA rate.

2. We calculated a 15-minute TCM unit rate of \$11.37 per 15-minute unit from the SSA Listing of first line SSA and first line SSA supervisor salaries, benefits and hours prepared by the County Board, including a calculation estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$34.56 provided by DODD.

We found the calculated TCM rate was \$23.19 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained the same explanation from the County Board as under procedure 1 in this section.

Allocation Statistics - Square Footage

We confirmed through inquiry with the County Board and by scanning the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2023.

Allocation Statistics - Attendance

We scanned the Summary by Service Code report for the period January 1, 2023, through December 31, 2023, and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code report for the period January 1, 2023, through December 31, 2023, and found no paid waiver transportation services.

Adult and Non-Medical Transportation Paid Claims Testing

We scanned the Summary by Service Code report for the period January 1, 2023, through December 31, 2023, and found no paid adult program or non-medical transportation waiver services.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Detailed Expenditure Live Data Report to the *Indirect Cost Allocation, Program Supervision, and Service and Support Administration forms*. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Detailed Expenditure Live Data Report in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances greater than two percent, and non-federal reimbursable costs. For any errors, we scanned the Detailed Expenditure Live Data Report for other like errors in the same cost center. We found additional similar errors and totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained a Monthly Auditor Reconciliation report for one month in each quarter showing it performed monthly expense reconciliations in accordance with Ohio Admin. Code 5123-4-01(O)(2). We confirmed through inquiry that the County Board uses the county's financial system for revenue reporting.
4. We scanned the Summary by Service Code report for the period January 1, 2023, through December 31, 2023, and found no paid waiver adult program services.

Payroll Expenditures

1. We compared the salaries and benefit costs on the Employee Salaries & Benefits and Personnel worksheet to the amounts reported on the Indirect Cost Allocation, Program Supervision, and Service and Support Administration forms. There were no variances.
2. We selected 21 employees from the Employee Salaries & Benefits and Personnel worksheet in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Employee Salaries & Benefits and Personnel worksheet, Summary of Units Billed by SSA report, job descriptions and the 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 10 percent.
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 from the Employee Pay Period Impact report and the Benefits worksheet for the Random Moment Time Study (RMTS) participants for the second quarter to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC salaries and benefits.
2. For the 11 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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. We found no variances.

Unit Rate

For the TCM unit rate 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 omissions or unreported costs or statistics, nor were they aware of any new contracts or changes related to privatization that would impact the TCM unit rate.

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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 3, 2025

Appendix
Delaware County Board of Developmental Disabilities
2023 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	123,712	(39)	123,673	To reclassify SSA units for two SSAs billed same time and activity
SSA Unallowable Units, CB Activity	6,763	39	6,802	To reclassify SSA units for two SSAs billed same time and activity
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,417,913	\$ (7,908)		To reclassify a portion of Digital & Media Brand Specialist salary and benefits related to marketing
		\$ (28,826)	\$ 1,381,179	To reclassify a portion of Director of Communications salary & benefits related to marketing
Other Expenses, Non-Federal Reimbursable	\$ 1,008,476	\$ 2,875		To reclassify public relations communication costs
		\$ 1,382		To reclassify employee shirt costs
		\$ 22,450		To reclassify costs for promotional items for community events
		\$ 5,878		To reclassify break room supplies
		\$ 600		To reclassify employee animal encounter cost
		\$ 650		To reclassify fair booth costs
		\$ 7,908		To reclassify a portion of Digital & Media Brand Specialist salary and benefits related to marketing
		\$ 28,826	\$ 1,079,045	To reclassify a portion of Director of Communications salary & benefits related to marketing
Other Expenses, Gen Expense All Program	\$ 587,542	\$ (2,875)		To reclassify public relations communication costs
		\$ (1,382)		To reclassify employee shirt costs
		\$ (22,450)		To reclassify costs for promotional items for community events
		\$ (5,878)		To reclassify break room supplies
		\$ (600)		To reclassify employee animal encounter costs
		\$ (650)	\$ 553,707	To reclassify fair booth costs

OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

DELAWARE 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 12/23/2025

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