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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 Summit 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 Case Notes Unit Details 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 Case Notes Unit Details report 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 Case Notes Unit Details 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) and to the *Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities* (Cost Report Guide). There were no variances greater than 10 percent of total units tested.
3. We inquired with the County Board if it tracked SSA's general and administrative activities (general time units) as required by the Annual Summary of Units of Service – Service and Support Administration and SSA Unit and Cost Reporting sections of the Cost Report Guide.

Statistics – Service and Support Administration (SSA)

The County Board stated they do track this time and provided a TCM Allowable / Un-Allowable by Staff Units report. However, we found the total general time units were only 10 percent of the total SSA units on the *Annual Summary of Units of Service and Support Administration form*.

Therefore, we calculated an estimate for general time units based on FTEs and hours for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rates of 53.14% and 53.13%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the initial and final Cost Report.

We inquired with County Board's management why the SSA Utilization was below 75%. We obtained a response that, the County Board's expected SSA utilization rate is 70% which takes into consideration one hour per day paid lunch, vacation, sick and personal time off and time for administrative functions not billable. The 75% DODD expectation does not take the same into consideration.

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 Guide. 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 Result	Finding
TCM	58	Units billed by 2 SSAs at same time for the same activity	\$751.18

2. 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.

SSA Additional Procedures

1. We received an SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries, benefits and full-time equivalent (FTE) percentages. We compared the SSA Listing to the TCM Allowable/Un-Allowable by Staff Units report and found no differences.

We compared the total first line SSA and first line SSA supervisor salary and benefits 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 were less than actual costs.

We inquired with the County Board's management and obtained an explanation that the variance was because there were positions that were included on the cost report but were not included on the SSA Listing. We noted per the NHIDIST report some of these positions included were Records Specialists, Administrative Assistants and Evaluation/Intake Specialists. We also noted that Medicaid Administrative Claiming (MAC) costs would need backed out of the SSA salaries and benefit costs.

2. We scanned the Expenditures Crosswalk and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 120 SSAs and 18 SSA supervisors listed on the SSA Listing. We calculated 111.65 initial and final full-time equivalent (FTE) first line SSAs and 17.45 initial and final FTE first line SSA supervisors and initial and final ratios of 6.4 first line SSA FTEs to one SSA FTE supervisor.

SSA Additional Procedures (Continued)

4. We found 10,574 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 94.71 individuals served to first line SSA FTEs and an initial and final ratio of 605.81 individuals served to first line SSA supervisor FTEs.

SSA Payroll Testing

As part of the procedures under our Payroll Expenditures we reclassified \$7,424 in salaries and benefit costs for the Utilization Review Coordinator from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Instructions.

SSA Expenditures

As part of the procedures under our Non-Payroll Expenditures we reclassified a combined total of \$140,474 for services related to community residential and for contract behavioral analyst costs from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$14.98 per 15 minute unit from the 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 \$33.35 provided by DODD.

We found the calculated TCM rate was \$18.37 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that the TCM rate as calculated on the County Board's cost report includes more staff than just SSAs and other costs. The same is not included in the calculation prepared by AOS.

2. We calculated a 15 minute TCM unit rate of \$13.14 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 \$33.35 provided by DODD.

We found the calculated TCM rate was 20.21 less than the actual TCM unit rate and we inquired with County Board's management regarding the variance and obtained the same explanation from the County Board as under procedure one 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

1. We footed the Day Service Attendance Summary and Day Service Attendance Details report for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide. We found no variances greater than two percent of attendance statistics at any acuity level.

Allocation Statistics – Attendance (Continued)

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences as reported in the Appendix. For the identified differences, we compared the daily attendance documentation to the Summary by Service Code report and found the services were not reimbursed by Medicaid.

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

1. We confirmed that the County Board only provided adult services and we selected 25 per year among all waiver service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery and the Cost Report Instructions. We found instances of non-compliance in the following service codes: ADS - Adult Day Support - Daily Unit. We calculated recoverable findings in the table below and reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Result	Finding
ADS	2	Lack of supporting documentation as the description and details of the services provided were not completed.	\$53.36

2. 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.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Expenditures Crosswalk to the *Indirect Cost Allocation, Program Supervision, SSA and Adult Programs* forms. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the Expenditures Crosswalk report in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide 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 Expenditures Crosswalk 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 through inquiry that the County Board uses the county's financial system for reporting.
4. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We also confirmed there are no adult program, professional service costs or square footage without final attendance statistics.

Payroll Expenditures

1. We compared the salaries and benefit costs on the Expenditures Crosswalk to the amounts reported on the *Indirect Cost Allocation, Program Supervision for Unassigned Adult and SSA, SSA and Adult Program* forms. There were no variances.

Payroll Expenditures (Continued)

2. We selected forty employees from the Staffing and NHIDIST Payroll report in cost categories that contributed to Medicaid rates. For the employees selected, we compared the organizational chart, NHIDIST Payroll report, Expenditures Crosswalk, TCM Allowable / Un-Allowable by Staff reports, 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 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 for the Random Moment Time Study (RMTS) participants for the second quarter from the NHIDIST Labor Distribution report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled the MAC reimbursed salaries and benefits.
2. For the 16 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 facility based services (acuity a, b and c), supported employment - community employment, transportation per trip and targeted case management 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.

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.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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

October 10, 2025

Appendix
Summit County Board of Developmental Disabilities
2023 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)	7,764	3		To match supporting documentation for adult attendance
		7		To match supporting documentation for adult attendance
		(16)		To reduce days of attendance for lack of supporting documentation
		(3)		To match supporting documentation for adult attendance
		(2)	7,753	To remove two attendance days based for paid claims findings
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	414,184	(58)	414,126	To reclassify units billed for two SSA's for same activity at the same time
SSA Unallowable Units, CB Activity	5,133	58	5,191	To reclassify units billed for two SSA's for same activity at the same time
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,198,367	\$ (1,168)	\$ 2,197,199	To reclassify Medicaid Services Manager salaries/benefits performing PAWS tasks
Service Contracts, Gen Expense All Program	\$ 1,003,277	\$ (1,622)		To reclassify promotional items for community awareness event
		\$ (3,509)		To reclassify a staff appreciation breakfast
		\$ (4,500)	\$ 993,646	To reclassify DD Awareness month radio ads
Other Expenses, Non-Federal Reimbursable	\$ 448,180	\$ 13,224		To reclassify sponsorship costs
		\$ 1,622		To reclassify promotional items for community awareness event
		\$ 3,509		To reclassify a staff appreciation breakfast
		\$ 4,500	\$ 471,035	To reclassify DD Awareness month radio ads

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2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Other Expenses, Gen Expense All Program	\$ 442,012	\$ (13,224)		To reclassify sponsorship costs
		\$ (811)		To reclassify appreciation gifts for EI staff
		\$ (696)	\$ 427,281	To reclassify Inclusion Banners for DD Awareness Month
Direct Services				
Salaries, Community Residential	\$ -	\$ 7,424		To reclassify utilization review coordinator salaries/benefits for performing PAWS tasks
		\$ 1,168	\$ 8,592	To reclassify Medicaid Services Manager salaries/benefits performing PAWS tasks
Service Contracts, Community Residential	\$ 1,439,636	\$ 29,226		To reclassify local environmental accessibility costs
		\$ 33,983		To reclassify homemaker personal care costs
		\$ 22,385		To reclassify housing and rental assistance costs
		\$ 27,440	\$ 1,552,670	To reclassify contract Behavior Analyst costs for support for parents
Other Expenses, Non- Federal Reimbursable	\$ 10,889	\$ 696		To reclassify Inclusion Banners for DD Awareness Month
		\$ 811		To reclassify appreciation gifts for EI staff
		\$ 27,440	\$ 39,836	To reclassify contract Behavior Analyst costs for support for provider agencies
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 9,497,954	\$ (7,424)	\$ 9,490,530	To reclassify utilization review coordinator salaries/benefits for performing PAWS tasks
Service Contracts, Service & Support Admin Costs	\$ 227,699	\$ (29,226)		To reclassify local environmental accessibility costs
		\$ (33,983)		To reclassify homemaker personal care costs
		\$ (22,385)		To reclassify housing and rental assistance costs
		\$ (54,880)	\$ 87,225	To reclassify contract Behavior Analyst costs for support for parents and provider agencies

Appendix
Summit County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported	Corrected		Explanation of Correction
		Amount	Correction	
Adult Program				
Service Contracts, Unassign Adult Program	\$ 2,994,386	\$ (56,252)		To reclassify direct support professional appreciation costs
		\$ (39,868)		To reclassify success coaching costs for Provider employees
		\$ (36,750)	\$ 2,861,516	To reclassify payments for a Provider DSP resource program
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 56,252		To reclassify direct support professional appreciation costs
		\$ 39,868		To reclassify success coaching costs for Provider employees
		\$ 36,750	\$ 132,870	To reclassify payments for a Provider DSP resource program

OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SUMMIT 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 11/13/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov