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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 Wyandot 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 Receivable Billing Reimbursable Summary 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 report with the Cost Report. We found a variance greater than two percent of total units per 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) 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.
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 (Continued)

We received a Case Note Unit Summary report documenting general time units and found the total general time units was less than nine 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 rate of 20.11% and 20.10%; 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 the County Board's management why the utilization rate was below 75%. We obtained an explanation from the County Board that they had significant turnover and new SSA staff in 2023. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated it was short staffed most of 2023 and that new staff were not reaching TCM expectations due to the lack of experience and knowledge.

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 an instance 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	7	Units billed for unallowable eligibility determination activities	\$87.77

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 Case Notes Unit Summary and found no variances.

We compared the SSA salaries and benefits on the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report. We found the calculated first line SSA and first line SSA supervisor costs were less than the reported SSA costs by 2%. We obtained an explanation from the County Board's management that the variance was due to two SSAs starting late in the year resulting in low hours, which was a factor in the variance amount.

2. We scanned the SAC Expense Detail report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found seven first line SSAs and two first line SSA supervisors listed on the SSA Listing. We calculated 5.17 initial full-time equivalent (FTE) first line SSAs and 1.96 initial FTE first line SSA supervisors and an initial ratio of 2.63 first line SSA FTEs to one SSA FTE supervisor. We calculated final first line SSAs and SSA supervisors of 5.17 and 1.38; respectively, and a final first line SSA to first line SSA Supervisor ratio of 1.38 after the adjustments in the section titled SSA Payroll Expenditures.
4. We found 366 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 70.77 individuals served to first line SSA FTEs. We calculated an initial ratio of individuals served to first line SSA supervisor FTEs of 186.33 and a final ratio of 266.12 after the adjustments in the section titled SSA Payroll Expenditures.

SSA Payroll Expenditures

As part of the procedures under our Payroll Expenditures section, we reclassified a total of \$52,856 in salaries and benefit costs of the SSA Quality Services Manager position from the *Service and Support Administration form* to the *Direct Services form* related to major unusual incidents (MUI), payment authorization for waiver services (PAWS), and provider Support activities in accordance with the Cost Report Guide.

SSA Non-Payroll Expenditures

As part of the procedures under the Non-Payroll Expenditures, we reclassified no non-payroll 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 \$12.18 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 General Time units from the Receivable Billing Reimbursable Detail reports. We compared the calculated TCM unit rate to the actual TCM unit rate of \$90.11 provided by DODD.

We found the calculated TCM rate was \$77.93 less than the actual TCM unit rate. We inquired with the County Board's management regarding the variance. We obtained an explanation that due to SSA turnover, our salary and benefit amounts were lower in 2023. This resulted in fewer documented TCM units because we had periods of time with new SSA training or even no SSA at all.

Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated it was short staffed most of 2023 and that new staff were not reaching TCM expectations due to the lack of experience and knowledge. Furthermore, the County Board had to raise wages in order to attract and retain talent, which has greatly affected salaries and benefits. Additionally, the Adult Services staff moved out of the building giving the SSAs additional space for offices.

2. We calculated a 15-minute TCM unit rate of \$10.61 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 \$90.11 provided by DODD.

We found the calculated TCM rate was \$79.50 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that they privatized halfway through 2023. The space we had for Adult Services was transformed into SSA space. This changed our designated SSA space. This caused higher square footage. See also the County Board's explanation under procedure one in this section.

Allocation Statistics - Square Footage

We compared the allocation methodology used in the square footage summary for the waiver services to the period of service delivery. We confirmed the allocation method was consistent with the period of service delivery.

Allocation Statistics - Attendance

1. We footed the Day Services Attendance Summary by Consumer, Location, Acuity and Month report for accuracy. There were no computational errors.

Allocation Statistics – Attendance (Continued)

We compared the attendance report to the reported number of individuals served and the days of attendance and to the Cost Report Guide. There were variances greater than two percent of attendance statistics as reported in the Appendix.

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 no variances.

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 provided adult services, and we selected 25 adult waiver service codes 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 Guide. We found no instances of non-compliance resulting in overpayment.

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 SAC Detail Expense report to the *Indirect Cost Allocation, Service and Support Administration* and *Adult Programs* forms. We found a variance exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses in the SAC Detail Expense report from 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 SAC Detail Expense 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 Fund reports for one month in each quarter showing it performed a monthly income and expense reconciliation in accordance with Ohio Admin. Code 5123-4-01(O)(2).
4. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We 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 SAC Detail Expense report to the amounts reported on the *Indirect Cost Allocation, Service and Support Administration* and *Adult Programs* forms. There were no variances.

Payroll Expenditures (Continued)

2. We selected five employees from the SAC Detail Expense report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense report, Case Note Unit Biller report, 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. The misclassification error in procedure 2 was greater than 10 percent, and we scanned the SAC Detail Expense report 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)

The Department informed us that the County Board did not participate in the MAC program.

Unit Rate

For the facility based services (acuity a and b), 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.

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

October 20, 2025

Appendix
Wyandot County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Individuals Served by Program, Non-Title XX Only, Supported Emp.-Community Employment	37	(37)	-	To correct an error in reporting
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	7,291	(7)	7,284	To reclassify SSA units for unallowable eligibility determination activities
SSA Unallowable Units, CB Activity	94	(9)	7	To agree to SSA units summary report
		7	92	To reclassify SSA units for unallowable eligibility determination activities
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 33,480	\$ 3,000		To reclassify donations
		\$ 2,970		To reclassify event display costs for public relations
		\$ 1,600	\$ 41,050	To reclassify administrative fee without a receipt
Other Expenses, Gen Expense All Program	\$ 58,655	\$ (1,609)		To agree to total per SAC Detail Expense report.
		\$ (5,000)		To reclassify Family and Children First early intervention costs
		\$ (3,000)		To reclassify donations
		\$ (1,600)		To reclassify administrative fee without a receipt
		\$ (2,970)	\$ 44,476	To reclassify event display costs for public relations
Direct Services				
Salaries, Community Residential	\$ -	\$ 18,455	\$ 18,455	To reclassify SSA Quality Services manager salaries for PAWS and Provider Support job functions
Salaries, Non-Federal Reimbursable	\$ -	\$ 18,455	\$ 18,455	To reclassify SSA Quality Services manager salaries for MUI related job functions
Employee Benefits, Community Residential	\$ -	\$ 7,973	\$ 7,973	To reclassify SSA Quality Services manager benefits for PAWS and Provider Support job functions
Employee Benefits, Non-Federal Reimbursable	\$ -	\$ 7,973	\$ 7,973	To reclassify SSA Quality Services manager benefits for MUI related job functions
Other Expenses, Early Intervention	\$ 1,154	\$ 5,000	\$ 6,154	To reclassify Family and Children First early intervention costs

Appendix**Wyandot County Board of Developmental Disabilities****2023 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support				
Admin				
Salaries, Service & Support Admin Costs	\$ 352,778	\$ (18,455)		To reclassify SSA Quality Services manager salaries for MUI related job functions
		\$ (18,455)	\$ 315,868	To reclassify SSA Quality Services manager salaries for PAWS and Provider Support job functions
Employee Benefits, Service & Support Admin Costs	\$ 145,484	\$ (7,973)		To reclassify SSA Quality Services manager benefits for MUI related job functions
		\$ (7,973)	\$ 129,538	To reclassify SSA Quality Services manager benefits for PAWS and Provider Support job functions
Adult Program				
Service Contracts, Facility Based Services	\$ 113,895	\$ (1,619)	\$ 112,276	To reclassify adult provider costs paid for services after County Board's privatization without matching adult attendance statistics
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 1,619	\$ 1,619	To reclassify adult provider costs paid for services after County Board's privatization without matching adult attendance statistics

OHIO AUDITOR OF STATE KEITH FABER



WYANDOT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

WYANDOT 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 11/18/2025

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