



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 Morrow 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 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 for accuracy. There were no computational errors.

We compared the Summary to the reported number of individuals served and days of attendance and to the Cost Report Guide. We identified no variances.

We scanned the attendance reports from January 1 to August 31, 2021 and confirmed all days were reported at acuity B or C.

2. We traced the total attendance days for five individuals for each service type for one month during January to August and one month during September to December from the daily attendance documentation and attendance acuity reports to the Cost Report. There were no differences.

**Allocation Statistics - Transportation**

1. We footed the Services Detailed reports for accuracy. There were no computational errors.

We compared the total number of adult one-way trips from the transportation report to the Cost Report. There were variances greater than two percent of total adult program; however, we received a revised transportation report as part of the Unit Rate procedure and reperformed this procedure. We found variances as reported in the Appendix.

2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There was no variance greater than 10 percent of the total adult trips tested.
3. We compared the cost of bus tokens/cabs on the SAC Detailed report to the Annual Summary of Transportation Services and the Transportation Services worksheet/form. There were no cost of bus tokens/cabs reported and we inspected the SAC Detailed report for any omitted costs and found none.

**Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's Case Note Unit Summary by Biller reports for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, 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 Billing History 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.

**Paid Claims**

1. We confirmed that the County Board provided both adult services and non-medical transportation and we selected 50 per year among all waiver service codes from the Summary by Service Code.

We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9 in effect at the time of service delivery. We found instances of non-compliance in the following service code: FTB - Non-Medical Transportation - One-way trip - Eligible vehicle. We calculated recoverable findings in the table below and reported the corresponding unit adjustments in the Appendix.

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 no instances of non-compliance.

Service Code	Units	Paid Claims Results	Finding
FTB	5	Units billed in excess of actual duration of service delivery	\$66.76
		<b>Total</b>	\$66.76

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.

### **Paid Claims (Continued)**

4. The County Board's contract specified a per route amount. As a result, we were unable to compare a contracted rate to the reimbursed rate. We found no instances of other contracted services in our sample.
5. We compared the one new and renewed transportation contract entered into during 2021 and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015, to confirm the following:
  - The contract language is specific and describes the services that will be provided.
  - The County Board has documentation showing that the service is different from what is available to the general public; and
  - The County Board performed an analysis showing its efforts to comply with the prudent buyer principal guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

### **Non-Payroll Expenditures**

1. We traced the SAC Detailed 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 and unreported reconciliation costs. For any errors, we scanned the SAC Detailed 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 documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
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 programs, professional service costs or square footage without final attendance statistics.

### **Payroll**

1. We compared the salaries and benefit costs on the Staff Listing report to the amounts reported on the forms for indirect costs, adult transportation, SSA and adult programs. There were no variances.
2. We selected 12 employees and compared the organizational chart, Staff Listing, Case Note Unit Summary by Biller 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. The misclassification errors in procedure 2 was greater than 10 percent, and we scanned the Staff Listing and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors. There were additional variances as reported in the Appendix.
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 Payroll and Benefits by Date Span Summary to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled 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 11 RMTS observed moments selected by the Department. We found no variances.

**Unit Rate**

For the transportation 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.

We obtained supporting documentation for omitted per mile transportation costs from the *Annual Summary of Transportation Services* as reported in the Appendix. We received a revised transportation report and reported omitted trips as reported in the Appendix.

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

December 18, 2023

**Appendix**  
**Morrow 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 Transportation Services</b>				
<b>Non-Title XX-Adult</b>				
Facility Based Services, CB One Way Trips	3,648	(1,260)		To match transportation report
		534		To match revised transportation report
		(5)	2,917	To correct paid claims errors
Facility Based Services, CB Cost of Bus, Tokens, Cabs	\$ -	\$ 420	\$ 420	To add costs of per mile trips
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 113,950	\$ (12,454)	\$ 101,496	To reclassify leave payouts
Other Expenses, Gen Expense All Program	\$ 85,387	\$ (3,199)		To reclassify lawn mower costs
		\$ (1,625)	\$ 80,563	To reclassify COG costs
<b>Building Services</b>				
Salaries, Gen Expense All Program	\$ 101,669	\$ 3,341	\$ 105,010	To reclassify leave payouts
Other Expenses, Facility Based Services	\$ -	\$ 19,907	\$ 19,907	To reclassify building repairs
Other Expenses, Gen Expense All Program	\$ 175,965	\$ 3,199	\$ 179,164	To reclassify lawn mower costs
<b>Direct Services</b>				
Other Expenses, Community Residential	\$ -	\$ 875	\$ 875	To reclassify Helpline costs
<b>Professional Services</b>				
<b>Psychological Services</b>				
Other Expenses, Facility Based Services	\$ -	\$ 1,000	\$ 1,000	To reclassify psychological services
<b>Transportation Services</b>				
Salaries, Facility Based Services	\$ 38,382	\$ 7,626	\$ 46,008	To reclassify leave payouts
Other Expenses, Facility Based Services	\$ 80,423	\$ (402)	\$ 80,021	To reclassify cell phone costs for SSA
<b>Services and Support Admin</b>				
Other Expenses, Service & Support Admin Costs	\$ 15,910	\$ 402		To reclassify cell phone costs for SSA
		\$ (875)	\$ 15,437	To reclassify Helpline costs
<b>Adult Program</b>				
Salaries, Facility Based Services	\$ 498,736	\$ 1,486	\$ 500,222	To reclassify leave payouts
Other Expenses, Facility Based Services	\$ 41,259	\$ (19,907)		To reclassify building repairs
		\$ (1,000)	\$ 20,352	To reclassify psychological services
<b>CBCR Reconcile Expenses</b>				
CBCR Reconcile Expenses Detail				
Records, Fees Paid to COG, OR Payments and Transfers made to the COG	\$ 128,746	\$ 1,625	\$ 130,371	To reclassify COG costs

# OHIO AUDITOR OF STATE KEITH FABER



**MORROW COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**MORROW 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 1/4/2024**

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