



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 Cuyahoga 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 Service Provided Detail and Cost Report B4 Detail 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.

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). We found no noncompliance with the documented activity or service documentation requirements.
3. We inquired with the County Board if it tracked SSA 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 *Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities (Cost Report Guide)*. The County Board stated SSA's have the option to track documentation and travel time in the system, but it is not required.

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

4. 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 49.49% and 49.71%; 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 and obtained an explanation that the SSA Utilization was below 75% because the calculation is not accurate and doesn't deduct holiday and paid time off. The calculation uses 1,950 hours per employee (260 working days per year), but Cuyahoga County has 12 scheduled holidays, which leaves a total of 248 working days per year. Making this adjustment would bring the total hours per employee to 1,860. Additionally, all employees have accrued Paid Time Off, which varies based on years of service. Newer staff could have up to 26 days off per year if all days are taken, and Cuyahoga County employs many staff with long tenures. Per their bargaining agreement, Cuyahoga DD SSAs maintain a productivity standard of 70% for allowable and unallowable units, which is calculated and reviewed every eight weeks using their actual hours worked.

**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	TCM Results	Finding
TCM	46	Units billed for travel and training time	\$594.24
TCM	96	Units billed for coverage exclusion of incarceration	\$1,258.94
TCM	16	Units billed for non-reimbursable state hearings	\$207.46
TCM	145	Units billed in excess of service delivery	\$1,868.41
		<b>Total</b>	<b>\$3,929.05</b>

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 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 Salaries and Benefits report, TCM Allowable, TCM Other Allowable and Unallowable Detailed reports.

We calculated the expected first line SSA and first line SSA supervisor salary and benefits costs based on the FTE percentages on the SSA Listing. We compared the calculated SSA salaries and benefits to the reported costs on the *Service and Support Administration form* of the Cost Report and 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 (i.e. Waiver Coordinators, Forensic Liaison, Waiver Supports Specialists and Provider Compliance) that were included on the cost report but were not included on the SSA Listing. Additionally, there were employees on the SSA Listing that are MAC participants and recorded elsewhere on cost report. Furthermore, the cost report benefits were allocated based on the percentage of salaries and the SSA Listing reflected actual benefits. Moreover, we noted non-SSA positions (i.e. Licensed Social Workers and Psychologists) included on the Salary and Benefits report that were not Included on the SSA Listing.

### **SSA Additional Procedures (Continued)**

Furthermore, we found Respite Coordinator salaries and benefits on the SSA Listing were misclassified and reclassified these costs to the *Service and Support Administration form* in accordance with the Cost Report guide as reported in the Appendix.

2. We scanned the Paid Invoices report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 236 SSAs and 26 SSA supervisors listed on the SSA Listing. We calculated 207.11 initial full-time equivalent (FTE) first line SSAs and 24.82 initial FTE first line SSA supervisors and an initial ratio of 8.34 first line SSA FTEs to one SSA FTE supervisor. We calculated final first line SSAs and SSA supervisors of 206.11 and 24.82; respectively, and a final first line SSA to first line SSA Supervisor ratio of 8.30 after the adjustments in the section titled SSA Payroll Expenditures.
4. We found 24,288 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 117.27 and 117.84 individuals served to first line SSA FTEs; respectively, and an initial and final ratio of 978.56 individuals served to first line SSA supervisor FTEs.

### **SSA Payroll Expenditures**

As part of the procedures under our Payroll Expenditures and SSA Additional Procedures sections, we reclassified a combined total of \$215,848 in salaries and benefit costs from the *Service and Support Administration form*. We reclassified a portion of the Waiver Coordinators, CMS Fiscal Administrators, Behavior & Curriculum Intervention Specialist, and a Respite Coordinator salaries and benefits to the *Direct Services form*. We reclassified a portion of the Chief Clinical Officer salaries and benefits to the *Program Supervision form*. We also reclassified a portion of the CMS Trainer, Provider Compliance Coordinator, Provider Search Coordinator, and Project Coordinator salaries and benefits to the *Indirect Services Allocation form* in accordance with the Cost Report Guide as reported in the Appendix.

### **SSA Non-Payroll Expenditures**

As part of the procedures under our Non-Payroll Expenditures section, we reclassified a combined total of \$44,622 in psychological and homemaker personal care and respite costs to the from the *Service and Support Administration form* to the *Psychological Services and Direct Services forms*. We also reclassified \$1,445 in conference costs and \$35 in unsupported costs from the *Service and Support Administration form* to the *Program Supervision and Indirect Cost Allocation forms; respectively*, in accordance with the Cost Report Instructions as reported in the Appendix.

### **TCM Unit Rate Procedure**

1. We calculated a TCM unit rate of \$13.12 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 \$29.89 provided by DODD.

We found the calculated TCM rate was more than five dollars less than the actual TCM unit rate and we inquired with County Board's management regarding the variance and obtained an explanation that the Cuyahoga DD employs a number of SSAs who have been with the agency for many years which, based on their bargaining agreement, equates to higher salaries. Cuyahoga DD does not require SSAs to document general time, as it is not required by rule. Because we do not track general time, that unit number is inflated in the TCM unit rate calculation.

**TCM Unit Rate Procedure**

2. We calculated a 15-minute TCM unit rate of \$12.10 per 15-minute unit from the first line SSA and first line SSA supervisor salaries, benefits and hours prepared by the County Board on the SSA Listing, including a calculation estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$29.89 provided by DODD.

We found the calculated TCM rate was more than five dollars less than the actual TCM unit rate and we inquired with County Board's management regarding the variance and obtained the same explanation provided under TCM Unit Rate procedure 1.

**Allocation Statistics - Square Footage**

We confirmed through inquiry with the County Board and by scanning the Service Code by Summary 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**

1. We footed the Local Funds Transportation Trips and Costs report 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 no variances

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 a variance greater than 10 percent of total trips tested as reported in the Appendix.
3. We compared the cost of bus tokens/cabs on the Local Funds Transportation Trips and Costs to the *Annual Summary of Transportation Services* and the *Transportation Services form*. There were no variances.

**Adult and Non-Medical Transportation Paid Claims Testing**

1. We confirmed that the County Board provided both non-medical transportation (NMT) and other services. We selected 25 non-medical transportation and five other services for the year 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: AAE - Adaptive & Assistive Equipment, and ACT - Community Transition services. We calculated recoverable findings in the table below.

Service Code	Units	NMT and Other Services Results	Finding
AAE	21	Units billed for items outside the service definition	\$5,268.83
ACT	1	Units billed for lack of supporting documentation	\$1,121.29
		<b>Total</b>	<b>\$6,390.12</b>

2. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract services. We found no differences.

**Adult and Non-Medical Transportation Paid Claims Testing (Continued)**

3. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during the calendar year 2023.

**Non-Payroll Expenditures**

1. We traced non-payroll expenditures from the Service Contracts and Other Expenses worksheet to the amounts reported on the *Indirect Costs Allocation, Transportation Services, and Service and Support Administration forms*. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses on the Paid Invoices 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, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Paid Invoices 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 Oracle and County Board Trial Balance, General Ledger, and reconciliation worksheets for one month in each quarter showing it performed monthly income and expense reconciliations in accordance with Ohio Admin. Code 5123-4-01(O)(2).
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. We scanned the *Professional Services worksheets* and confirmed they included matching statistics.

**Payroll Expenditures**

1. We compared the salaries and benefit costs on the detailed Salaries & Employee Benefits report to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Transportation Services, SSA and Adult Programs forms*. There were no variances.
2. We selected forty employees from the Salaries and Employee Benefits report from cost categories that contributed to Medicaid rates. For the employees selected, we compared the organizational chart, Salaries and Employee Benefits reports, TCM Units 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. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Salaries and Employee Benefits 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 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 second quarter from the Payroll Extract and Employee Benefit reports 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.

### Medicaid Administrative Claiming (Continued)

2. For the 32 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 for 31 RMTS observed moments; however, we found one RMTS observed moment with a variance between the moment answer and activity code and the comment section. We inquired with the County Board and confirmed the moment was incorrectly coded.

For the one variance identified, we used Attachment B of the *Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology* and compared the Medicaid rate that corresponds to the documented activity to the rate on the quarterly RMTS Participant Moments Question and Answer Report. We found no variance in the Medicaid rate. We shared the results with the Department.

### Unit Rate

For the 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

September 16, 2025



**Appendix  
Cuyahoga County Board of Developmental Disabilities  
2023 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>				
Supported Emp. - Comm. Emp., CB One Way Trips	927	(37)	890	To match transportation report
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	711,600	(191)		To remove unsupported and general time units
		(112)	711,297	To reclassify unallowable units
SSA Unallowable Units, CB Activity	85,362	112	85,474	To reclassify unallowable units
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 3,685,827	\$ 7,112		To reclassify Community and Medicaid Services (CMS) Trainer salary
		\$ 82,103	\$ 3,775,042	To reclassify Provider Compliance, Provider Search, Project Coordinators salary costs outside the SSA chain of command
Employee Benefits, Gen Expense All Program	\$ 1,641,258	\$ 3,167		To reclassify Community and Medicaid Services (CMS) Trainer benefits
		\$ 36,560	\$ 1,680,985	To reclassify Provider Compliance, Provider Search, Project Coordinators salary benefits outside the SSA chain of command
Service Contracts, Gen Expense All Program	\$ 6,398,373	\$ (180,990)		To reclassify success coaching costs for provider DSP employees
		\$ (221,842)		To reclassify DSP support pilot grant costs to cover Providers' program expenses and DSP appreciation costs without supporting statistics or direct benefit to County Board's programs
		\$ (65,000)		To reclassify donation for sensory room at science museum
		\$ (10,106)		To reclassify a capital asset
		\$ (185,000)	\$ 5,735,435	To reclassify direct services for DD individuals in the community
Other Expenses, Non-Federal Reimbursable	\$ 6,573,705	\$ 48,700		To reclassify sponsorship expenses
		\$ 79,245		To reclassify promotional and DD awareness advertising
		\$ 180,990		To reclassify success coaching costs for provider DSP employees
		\$ 80,000		To reclassify donation for sensory room at zoo

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Indirect Cost Allocation (Continued)</b>				
Other Expenses, Non-Federal Reimbursable (Continued)				
		\$ 221,842		To reclassify DSP support pilot grant costs to cover Providers' program expenses and DSP appreciation costs without supporting statistics or direct benefit to County Board's programs
		\$ 65,000		To reclassify donation for sensory room at science museum
		\$ 35	\$ 7,249,517	To reclassify unsupported travel expense
<b>Indirect Cost Allocation</b>				
Other Expenses, Gen Expense All Program	\$ 1,227,861	\$ (48,700)		To reclassify sponsorship expenses
		\$ (79,245)		To reclassify promotional and DD awareness advertising
		\$ (80,000)	\$ 1,019,916	To reclassify donation for sensory room at zoo
<b>Program Supervision</b>				
Salaries, Service & Support Admin	\$ 80,882	\$ 348	\$ 81,230	To reclassify second level supervision Chief Clinical Officer salaries
Employee Benefits, Service & Support Admin	\$ 36,016	\$ 155	\$ 36,171	To reclassify second level supervision Chief Clinical Officer benefits
Other Expenses, Service & Support Admin	\$ -	\$ 1,445	\$ 1,445	To reclassify Program Supervision expense
<b>Direct Services</b>				
Salaries, School Age	\$ 500,579	\$ 7,593	\$ 508,172	To reclassify portion of Behavior & Curriculum Intervention Specialist Age salary outside the SSA chain of command
Salaries, Community Residential	\$ 788,990	\$ 9,500		To reclassify CMS Fiscal Administrator salaries outside the SSA chain of command
		\$ 37,768		To reclassify Waiver Specialists and Waiver Coordinators salaries outside the SSA chain of command
		\$ 4,804	\$ 841,062	To reclassify Respite Coordinator salary
Employee Benefits, School Age	\$ 222,903	\$ 3,381	\$ 226,284	To reclassify portion of Behavior & Curriculum Intervention Specialist Age benefits outside the SSA chain of command

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Cuyahoga County Board of Developmental Disabilities  
2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Direct Services (Continued)</b>				
Employee Benefits, Community Residential	\$ 351,329	\$ 4,230		To reclassify CMS Fiscal Administrator benefits outside the SSA chain of command
		\$ 16,818		To reclassify Waiver Specialists and Waiver Coordinators benefits outside the SSA chain of command
		\$ 2,309	\$ 374,686	To reclassify Respite Coordinator benefits
Service Contracts, Community Residential	\$ 2,728,781	\$ 185,000	\$ 2,913,781	To reclassify direct services for DD individuals in the community
Other Expenses, Community Residential	\$ 1,738,198	\$ 38,287	\$ 1,776,485	To reclassify Homemaker and personal care and respite costs
<b>Psychological Services</b>				
Other Expenses, General Expense	\$ 79,481	\$ 6,335	\$ 85,816	To reclassify psychological service expenses
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 14,391,821	\$ (9,500)		To reclassify CMS Fiscal Administrator salaries outside the SSA chain of command
		\$ (7,593)		To reclassify portion of Behavior & Curriculum Intervention Specialist Age salary outside the SSA chain of command
		\$ (348)		To reclassify second level supervision Chief Clinical Officer salaries
		\$ (7,112)		To reclassify Community and Medicaid Services (CMS) Trainer salary
		\$ (37,768)		To reclassify Waiver Specialists and Waiver Coordinators salaries outside the SSA chain of command
		\$ (82,103)		To reclassify Provider Compliance, Provider Search, Project Coordinators salary costs outside the SSA chain of command
		\$ (4,804)	\$ 14,242,593	To reclassify Respite Coordinator salary

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Cuyahoga County Board of Developmental Disabilities  
2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Services and Support Admin (Continued)</b>				
Employee Benefits, Service & Support Admin Costs	\$ 6,408,520	\$ (4,230)		To reclassify CMS Fiscal Administrator benefits outside the SSA chain of command
		\$ (3,381)		To reclassify portion of Behavior & Curriculum Intervention Specialist Age benefits outside the SSA chain of command
		\$ (155)		To reclassify second level supervision Chief Clinical Officer benefits
		\$ (3,167)		To reclassify Community and Medicaid Services (CMS) Trainer benefits
		\$ (16,818)		To reclassify Waiver Specialists, and Waiver Coordinators benefits outside the SSA chain of command
		\$ (36,560)		To reclassify Provider Compliance, Provider Search, Project Coordinators salary benefits outside the SSA chain of command
		\$ (2,309)	\$ 6,341,900	To reclassify Respite Coordinator benefits
Other Expenses, Service & Support Admin Costs	\$ 479,575	\$ (35)		To reclassify unsupported travel expense
		\$ (6,335)		To reclassify psychological service expenses
		\$ (1,445)		To reclassify program supervision expense
		\$ (38,287)	\$ 433,473	To reclassify Homemaker and personal care and respite costs
<b>Summary of Service Costs and Reconcile Report</b>				
<b>CBCR Reconcile Expenses</b>				
Purchases Greater than \$5,000	\$4,056,017	\$ 10,106	\$ 4,066,123	To reclassify a capital asset

# OHIO AUDITOR OF STATE KEITH FABER



**CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**CUYAHOGA 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 10/14/2025**

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[www.ohioauditor.gov](http://www.ohioauditor.gov)