



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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 (Cost Report) of the Harrison County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 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, 2022 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, 2022, 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 confirmed through inquiry with the County Board and scanning of the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

### **Allocation Statistics - Attendance**

We scanned the Summary by Service Code for the period January 1, 2022, through December 31, 2022, and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver transportation services.

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

1. We footed the County Board's 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 all 16 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.

**Paid Claims**

1. We confirmed the County Board provided neither adult nor non-medical transportation services.
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.
3. We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver transportation services.
4. 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.

**Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the Expense Detail report to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the Expense Detail report from service contracts and other expenses 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 Expense Detail report for other like errors in the same cost center. We found additional similar errors. We 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 scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid waiver adult program services.

**Payroll**

1. We compared the salaries and benefit costs on the Payroll Summary Breakdown report to the amounts reported on the worksheets/forms for indirect costs and adult transportation. There were no variances.
2. We selected one employee from the Payroll Breakdown report from cost categories that contribute to Medicaid rates. For the employee selected, we compared the organizational chart, Payroll Summary Breakdown report and job description and basis for allocation to the worksheet.
3. We confirmed through inquiry and review of invoices that the County Board paid for its share of contracted personnel from Belmont County Board of DD.

**Medicaid Administrative Claiming (MAC)**

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

**Unit Rate**

We confirmed that the Department did not identify any unit rates for the County Board on its Comprehensive Cost Report Rate sheet.

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

September 5, 2024

**Appendix**  
**Harrison County Board of Developmental Disabilities**  
**2022 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Indirect Cost Allocation</b>				
Service Contracts, Gen Expense All Program	\$ 111,223	\$ (27,502)		To reclassify youth community support expenses
		\$ (2,665)	\$ 81,056	To reclassify MUI coordinator contract costs
Other Expenses, Non-Federal Reimbursable	\$ 4,920	\$ 750		To reclassify provider incentive grant payments
		\$ 770	\$ 6,440	To reclassify retirement gift and sponsorships
Other Expenses, Gen Expense All Program	\$ 115,915	\$ (750)		To reclassify provider incentive grant payments
		\$ (50,000)		To reclassify reimbursements for respite and adaptive assistance costs
		\$ (770)	\$ 64,395	To reclassify retirement gift and sponsorships
<b>Direct Services</b>				
Service Contracts, Unassigned Children Program	\$ -	\$ 27,502	\$ 27,502	To reclassify youth community support expenses
Service Contracts, Community Residential	\$ 3,031	\$ 3,190	\$ 6,221	To reclassify medicaid services manager expenses
Other Expenses, Community Residential	\$ -	\$ 50,000	\$ 50,000	To reclassify reimbursements for respite and adaptive assistance costs
<b>Service and Support Admin</b>				
Service Contracts, Service & Support Admin Costs	\$ 133,151	\$ 2,665		To reclassify MUI coordinator contract costs
		\$ (6,380)	\$ 129,436	To reclassify medicaid services manager expenses
<b>Adult Program</b>				
Service Contracts, Facility Based Services	\$ 74,184	\$ 3,190	\$ 77,374	To reclassify medicaid services manager expenses

# OHIO AUDITOR OF STATE KEITH FABER



**HARRISON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**HARRISON 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 10/1/2024**

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