







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 Logan 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.

### **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 report 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 by Date reports for accuracy. There were no computational errors.

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

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 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 Cost Report B4 Detail by Date 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 scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid adult program, non-medical transportation or other paid non-TCM 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 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.
4. 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.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the SAC Detail Expense report to the amounts reported on the indirect costs, SSA and adult program forms. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the SAC Detail Expense 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 as reported in the Appendix. For any errors, we scanned the SAC Detail Expense report for other like errors in the same cost center and found no additional similar errors.
3. We confirmed the County Board maintained documentation for one month in each quarter that it did perform a reconciliation of revenues and expenditures in accordance with Ohio Admin. Code 5123-4-01(N)(1). We found the revenues in one month did not reconcile to zero.
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 SAC Detail Expense and Costs by Individual reports to the amounts reported on the indirect costs, SSA and adult programs forms. There were no variances.
2. We selected five employees from the State Expenses Payroll Only By SAC and Employee Summary report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense report, TCM Allowable and Un-Allowable by Staff 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.

**Payroll (Continued)**

3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the State Expenses Payroll Only By SAC and SAC Detail Expense reports and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide and found 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)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the first 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. For the six RMTS observed moments selected by the Department, 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 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 anything 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  
Auditor of State  
Columbus, Ohio

December 31, 2024

**Appendix**  
**Logan 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>Annual Summary of Units of Service - Service and Support Administration</b>				
Other SSA Allowable Units, CB Activity	1,341	(169)	1,172	To correctly report SSA units
<b>Indirect Cost Allocation</b>				
Other Expenses, Non-Federal	\$ -	\$ 500		To reclassify sponsorship costs
		\$ 26	\$ 526	To reclass sales tax paid
Other Expenses, Gen Expense All	\$ 54,752	\$ (500)		To reclassify sponsorship costs
		\$ (2,638)		To reclass children book purchases
		\$ (26)	\$ 51,588	To reclass sales tax paid
<b>Direct Services</b>				
Salaries, Community Residential	\$ 101,629	\$ 784	\$ 102,413	To adjust portion of the salary of the Director of Services & Support
Benefits, Community Residential	\$ 81,620	\$ 508	\$ 82,128	To adjust a portion of the benefits of the Director of Services & Support
Pre-School, Other Expenses	\$ 8,803	\$ 2,638	\$ 11,441	To reclass children book purchases
<b>Transportation Services</b>				
Other Expenses, Facility Based Services	\$ 16,275	\$ 382	\$ 16,657	To reclassify transportation costs
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 325,344	\$ (784)	\$ 324,560	To adjust portion of the salary of the Director of Services & Support
Employee Benefits, Service & Support Admin Costs	\$ 244,124	\$ (508)	\$ 243,616	To adjust a portion of the benefits of the Director of Services & Support
Other Expenses, Service & Support Admin Costs	\$ 29,141	\$ (3,307)	\$ 25,834	To reclassify a COG expense
<b>Adult Program</b>				
Service Contracts, Community Employment	\$ 86,090	\$ (27,257)	\$ 58,833	To reclassify costs for teen transition program without statistics
Other Expenses, Facility Based Services	\$ 41,334	\$ (382)		To reclassify transportation costs
		\$ (38,700)	\$ 2,252	To reclassify a donation to cover training costs of provider employees
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 38,700		To reclassify a donation to cover training costs of provider employees
		\$ 27,257	\$ 65,957	To reclassify costs for teen transition program without statistics
<b>CBCR Reconcile</b>				
<b>CBCR Reconcile Expenses Detail Records</b>				
Fees Paid to the COG, Payments	\$1,353,827	\$ 3,307	\$ 1,357,134	To reclassify a COG expense

# OHIO AUDITOR OF STATE KEITH FABER



## LOGAN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

### LOGAN 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 1/28/2025

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