



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 Meigs 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 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 greater than two percent of total units on each row.

2. We selected 20 Other SSA Allowable recipient dates of service from the Cost Report B4 Detail 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 greater than 10 percent.

Statistics – Service and Support Administration (Continued)

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 Cost Report Guide.

The County Board stated they did not track general time units; therefore, we calculated an estimate for general time units based on FTE and hours for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rate of 15.38% using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the Cost Report.

We inquired with the County Board's management why the utilization rate was below 75%. The County Board stated that the former Superintendent, who oversaw the SSA department, retired in June 2024. However, to the best of their knowledge they just didn't provide as much TCM service. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated that TCM units were extremely low for 2023 and that the County Board had a small SSA staff. Furthermore, the note explained that the County Board had an SSA who, after an extended illness, resigned at the end of June and the Board was unable to fill that position until the end of September and subsequently had minimal billing for the new SSA for 2023.

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 no noncompliance with the documented activity or service documentation requirements.
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 their respective salaries, benefits and full-time equivalent (FTE) percentages of 1,992 hours. We confirmed an FTE was 1,992 hours for the County Board employees per board approved work calendars. The County Board also explained that the Superintendent was the first line SSA supervisor and was not included in the SSA Listing and we noted the position was charged to the *Indirect Cost Allocation form*.

We compared the SSA Listing to the Salaries, Insurance and Benefits and the Cost Report B4 Detail reports and found no variance. We calculated the expected first line SSA salary and benefit costs based on the FTE percentages. We compared the calculated SSA salaries and benefits to the reported costs on the *Service and Support Administration form* of the Cost Report and calculated the variance.

We obtained an explanation from the County Board that the variance was due to two employees who worked part time during the year. We updated the SSA Listing to reflect the correct calculation of SSA salaries for part year SSAs which resulted in no variance.

2. We scanned the SAC Detail Expense and Salary, Insurance, Benefits reports and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found three first line SSAs and no first line SSA Supervisors from the SSA Listing that were charged to the *Service and Support Administration form*. We calculated 2.43 full-time equivalent (FTE) first line SSAs.
4. We found 196 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of individuals served to first line SSA FTEs of 80.68.

SSA Payroll Testing

As part of the procedures under our Payroll Expenditures section, we did not find any adjustments specific to the *Service and Support Administration form*.

SSA Non-Payroll Expenditures

As part of the procedures under our Non-Payroll Expenditures testing section, we reclassified \$2,400 in TCM billing costs from the *Indirect Cost Allocation form* to the *Service and Support Administration form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$9.26 per 15 minute unit from final SSA expenditures on the *Service and Support Administration form*, final SSA Allowable and 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 \$70.36 provided by DODD and we inquired with the County Board why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained an explanation for the variance from the County Board that it was due to the indirect and square footage that has been factored into the cost report but not factored into the AOS calculated rate. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated that TCM units were extremely low for 2023 and that the County Board had a small SSA staff. Furthermore, the note explained that the County Board had an SSA who, after an extended illness, resigned at the end of June and the Board was unable to fill that position until the end of September and subsequently had minimal billing for the new SSA for 2023.

2. We calculated a TCM unit rate of \$9.63 per 15 minute unit from the adjusted SSA Listing of first line SSA salaries, benefits, and hours prepared by the County Board and from adding an estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$70.36 provided by DODD and we inquired with the County Board why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained the same explanation for this variance as we did for 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

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

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program or non-medical transportation waiver services.

Non-Payroll Expenditures

1. We traced non-payroll expenditures from the SAC Detail Expense report to the *Indirect Cost Allocation* and *Service and Support Administration forms*. 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 documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances greater than two percent. 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 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 forms* and confirmed they included matching statistics.

Payroll Expenditures

1. We compared the salaries and benefit costs on the SAC Expense Detail reports to the Salaries, Insurance, Benefits report and from the Salaries, Insurance and Benefits report to the amounts reported on the *Indirect Cost Allocation* and *Service and Support Administration forms*. There were no variances exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected two employees from the Salaries, Insurance and Benefits report from cost categories that contributed to Medicaid rates. For the employees selected, we compared the organizational chart, employee roster, Salaries, Insurance, Benefits and Cost Report B4 detail 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 no variances.
3. 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 TCM 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.

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.

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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

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 8, 2025

Appendix
Meigs County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount		Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation					
Service Contracts, Gen Expense All Program	\$ 52,903	\$ (800)	\$ 52,103		To reclassify TCM billing expenses
Other Expenses, Gen Expense All Program	\$ 60,393	\$ (2,748)	\$ 57,645		To reclassify community residential expenses
		\$ (1,600)	\$ 56,045		To reclassify TCM billing expenses
Direct Services					
Other Expenses, Community Residential	\$ 4,327	\$ 2,748	\$ 7,075		To reclassify community residential expenses
Services and Support					
Admin					
Service Contracts, Service & Support Admin Costs	\$ -	\$ 2,400	\$ 2,400		To reclassify TCM billing expenses

OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MEIGS 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 9/4/2025

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