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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 (CBCR system or Cost Report) of the Montgomery 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 TCM Allowable, Other Allowable and Unallowable 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 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) 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 of total units tested.
3. We inquired with the County Board if it tracked SSA's 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.

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Statistics – Service and Support Administration (Continued)

The County Board stated they do 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 rates of 49.47% using estimated general time units and SSA Allowable and Unallowable 15 minute unit totals from the initial and final Cost Reports.

We inquired with County Board's management why the utilization rate was below 75 percent. We obtained an explanation that the County Board agreed with the 50 percent SSA utilization for 2023 and stated that currently it has a 56 to 58 percent SSA utilization rate. Furthermore, the County Board commented it would have to increase its allowable units to 52 percent; therefore, it would not be able to achieve a 75 percent utilization using the methodology provided in the engagement. The County Board also commented that leave time was not included in the utilization rate.

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	Paid Claims Result	Finding
TCM	21	Units billed for two SSAs for same activity at the same time	\$ 270.38

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 first line SSA Supervisors and their respective salaries, benefits, hours worked and full time equivalent (FTE) percentages. We compared the SSA Listing to the Summary of ALL TCM, Other Allowable, General Time and Unallowable) units by SSA Biller report and found a variance; however, it did not result in an adjustment to the Cost Report.

We calculated the expected first line SSA and first line SSA supervisor salary and benefit costs based on the FTE percentages. We compared 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 found the calculated first line SSA and first line SSA supervisor costs were less than the reported costs on the SSA Worksheet of the Cost Report. We inquired with County Board's management regarding the variance.

We obtained an explanation that the variance was because administrative professionals and behavior support specialist positions were not included in the SSA Listing and salaries and benefits included are before Medicaid Administrative Claiming (MAC) costs were removed. Additionally, we found two employees should not have been reported on the SSA Listing as one employee was charged to *Direct Services form* of the Cost Report and the other employee was not paid in 2023.

2. We scanned the Salary and Benefits by Employee User Codes report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.

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SSA Additional Procedures (Continued)

3. We found 78 SSAs and 11 SSA supervisors listed on the SSA Listing. We calculated 64.23 initial and final full-time equivalent (FTE) first line SSAs and 9.31 initial and final FTE first line SSA supervisors and initial and final ratios of 6.90 first line SSA FTEs to one SSA FTE supervisor.
4. We found 7,594 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 118.23 individuals served to first line SSA FTEs and initial and final ratios of 816.07 individuals served to first line SSA supervisor FTEs.

SSA Payroll Expenditures

As part of the procedures under the Payroll Expenditures section, we reclassified Training Specialist and Adaptive and Assistive Support salaries and benefits of \$65,284 and \$9,606 from the *Service and Support Administration form* to the *Indirect Cost Allocation and Direct Services forms*; respectively, in accordance with the Cost Report Instructions.

SSA Non-Payroll Expenditures

As part of the procedures under the Non-Payroll Expenditures section, we reclassified \$20,613 in School Age costs from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$14.75 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 \$31.44 provided by DODD.

We found the calculated TCM rate was \$16.69 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that based on the Cost Report Guidelines - General Time and Unallowable Units are not used in the calculation of the TCM Unit Rate, so by using those units the variance would be great. Without using those units, the County Board stated it had only a \$1.62 difference from the TCM unit rate.

2. We calculated a 15 minute TCM unit rate of \$14.28 per 15 minute unit from the SSA Listing of first line SSA and first line SSA supervisor salaries, benefits and hours prepared by the County Board, including a calculation estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$31.44 provided by DODD.

We found the calculated TCM rate was \$17.16 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained the same explanation from the County Board as under procedure 1 in this section.

Allocation Statistics - Square Footage

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and confirmed through inquiry with the County Board 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.

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Allocation Statistics - Transportation

1. We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver per trip transportation services.
2. We compared the cost of bus tokens/cabs on the detailed expenditure reports to the Annual Summary of Transportation Services and the Transportation Services forms. There were variances greater than two percent of total costs reported per program as reported in the Appendix.

Adult and Non-Medical Transportation Paid Claims Testing

1. We confirmed that the County Board only provided non-medical transportation, and we selected 25 per year among all waiver service codes 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 no instances of non-compliance.

2. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2023.
3. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2023.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Expenses by User Code report and Split Expenses Summary to the Expenditures Crosswalk and from the Crosswalk to the *Indirect Costs Allocation, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs* forms. We found no variances exceeding \$500.
2. We selected 60 disbursements from the service contracts and other expenses in the Expenses by User Code 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 no unreported reconciliation costs.

There were variances greater than two percent, and non-federal reimbursable costs. For any errors, we scanned the Expenses by User Code 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 through inquiry that the County Board uses the county's financial system for reporting.
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 Expenses by User Code and Salary and Benefits Expenses by User Code reports to the Expenditure Crosswalk and from the Crosswalk to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs* forms. There were no variances.
2. We selected forty employees from the Salary and Benefits by Employee User Codes report from cost categories that contribute to Medicaid rates.

Payroll Expenditures (Continued)

For the employees selected, we compared the organizational chart, Salary and Benefits by Employee User Codes, Summary of All TCM, Other Allowable, General Time and Unallowable units by SSA biller reports, SSA case notes, 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 Salary and Benefits by Employee User Codes report to entries on the Cost Report worksheets/forms and Cost Report Guide to identify similar errors. There were 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 second quarter from the Historical Labor and Burden Distribution register report to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that MAC reimbursed salaries and benefits equaled actual salaries and benefits.
2. For the 15 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". We found no variances except for one RMTS observed moment the County Board was unable to locate the supporting documentation uploaded to the RMTS system.

Unit Rate

For the facility based services (acuity a, b and c) 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 omissions, misreporting of costs or statistics, new contracts, and changes due to privatization which impact the 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

December 15, 2025

Appendix
Montgomery County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Facility Based Services, CB Cost of Bus, Tokens, Cabs	\$ 10,533	\$ (10,533)	\$ -	To reclassify transportation costs to correct program.
Supported Emp.- Comm Emp. CB Cost of Bus, Tokens, Cabs	\$ 75,778	\$ 10,533	\$ 86,311	To reclassify transportation costs to correct program.
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	254,118	(21)	254,097	To reclassify paid claim errors for billing two SSAs to same activity at same time
SSA Unallowable Units, CB Activity	31,782	21	31,803	To reclassify paid claim errors for billing two SSAs to same activity at same time
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 1,169,658	\$ (141,179)	\$ 42,519	To reclassify Director of Clinical Behavior Support Services Salary
			\$ 1,070,998	To reclassify Training Specialist salary
Employee Benefits, Gen Expense All Program	\$ 518,036	\$ (59,610)	\$ 22,765	To reclassify Director of Clinical Behavior Support Services benefits
			\$ 481,191	To reclassify Training Specialist benefits
Service Contracts, Gen Expense All Program	\$ 529,576	\$ (680)	\$ (3,000)	To reclassify inspection costs related to fuel tank rented out to another entity
			\$ 525,896	To reclassify donation and sponsorship costs
Other Expenses, Non-Federal Reimbursable	\$ 321,908	\$ 680	\$ 3,000	To reclassify inspection costs related to fuel tank rented out to another entity
			\$ 325,588	To reclassify donation and sponsorship costs
Program Supervision				
Salaries, Unassign Adult Program	\$ -	\$ 141,179	\$ 11,049	To reclassify Director of Clinical Behavior Support Services salary
			\$ 152,228	To reclassify Director of Provider Relations salary
Employee Benefits, Unassign Adult Program	\$ -	\$ 59,610	\$ 2,799	To reclassify Director of Clinical Behavior Support Services benefits
			\$ 62,409	To reclassify Director of Provider Relations benefits

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2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Direct Services				
Salaries, School Age	\$ 94,723	\$ 65,237	\$ 159,960	To reclassify School To Work
Salaries, Unassign Children	\$ -	\$ 2,229	\$ 2,229	Employment Specialist salaries
Program				To reclassify Recreation Aide
				salary
Salaries, Community Residential	\$ 319,875	\$ 6,849	\$ 326,724	To reclassify Adaptive &
				Assistive Support salary
Employee Benefits, School Age	\$ 48,299	\$ 34,028	\$ 82,327	To reclassify School To Work
Employee Benefits, Unassign	\$ -	\$ 349	\$ 349	Employment Specialist benefits
Children Program				To reclassify Recreation Aide
				benefits
Employee Benefits, Community				To reclassify Adaptive &
Residential	\$ 178,326	\$ 2,757	\$ 181,083	Assistive Support benefits
Service Contracts, School Age	\$ 469	\$ 20,613	\$ 21,082	To reclassify School age
				related consulting services
Transportation Services				
Service Contracts, Facility Based Services	\$ 103,644	\$ (10,533)	\$ 93,111	To reclassify transportation costs to correct program
Service Contracts, Enclave			\$ -	To reclassify adult program costs
Service Contracts, Community Employment	\$ 185,653	\$ 10,533	\$ 196,186	To reclassify transportation costs to correct program.
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 5,602,640	\$ (6,849)		To reclassify Adaptive & Assistive Support Salary
		\$ (42,519)	\$ 5,553,272	To reclassify Training Specialist salary
Employee Benefits, Service & Support Admin Costs	\$ 2,226,960	\$ (2,757)		To reclassify Adaptive & Assistive Support benefits
		\$ (22,765)	\$ 2,201,438	To reclassify Training Specialist benefits
Service Contracts, Service & Support Admin Costs	\$ 33,850	\$ (20,613)	\$ 13,237	To reclassify School age related consulting services
Adult Program				
Salaries, Facility Based Services	\$ 317,480	\$ (2,229)		To reclassify Recreation Aide salary
		\$ (11,049)	\$ 304,202	To reclassify Director of Provider Relations salary
Salaries, Community Employment	\$ 65,237	\$ (65,237)	\$ -	To reclassify School To Work
Employee Benefits, Facility Based Services	\$ 130,472	\$ (349)		Employment Specialist salaries
		\$ (2,799)	\$ 127,324	To reclassify Recreation Aide benefits
				To reclassify Director of Provider Relations benefits

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Montgomery County Board of Developmental Disabilities
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	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program (Continued)				
Employee Benefits, Community Employment	\$ 34,028	\$ (34,028)	\$ -	To reclassify School To Work Employment Specialist benefits
Other Expenses, Facility Based Services	\$ 94,153	\$ (1,550)	\$ 77,603	To reclassify public relations, advocacy event, promotional items and costs of event displays
		\$ (15,000)	\$ 28,405	To reclassify sponsorship costs
Other Expenses, Non-Federal Reimbursable	\$ 11,855	\$ 1,550		To reclassify public relations costs, promotional items and costs of event displays

OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MONTGOMERY 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 12/30/2025

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