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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 Belmont 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.

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). There were no variances.
3. The County Board stated 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).

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The County Board provided a Cost Report B4 Detail by Client report documenting general time units. We calculated an initial and final SSA utilization rate of 54.4% using total general time units and SSA Allowable and SSA Unallowable 15-minute unit totals from the initial and final Cost Reports.

We inquired with County Board's management about why the utilization rate was below 75%. We obtained an explanation that the variance is primarily attributable to significant staffing instability among the employees assigned to positions responsible for documenting TCM services. During the audit period, the department experienced multiple employment changes, including terminations, rehires, new hires, and position changes. Several employees terminated employment partway through the year, some were rehired after extended gaps, and others transitioned out of TCM-eligible roles. Additionally, newly hired staff required onboarding, training, and credentialing before they were able to independently document billable TCM services. As a result, fewer employees were consistently active and fully trained throughout the entire measurement period, which directly impacted the overall documentation percentage. The agency recognizes the impact of staff turnover on compliance metrics and has taken steps to improve stability, training consistency, and documentation oversight to ensure future performance aligns with the expected 75% threshold.

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 no instances of non-compliance.
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 and full-time equivalent (FTE) percentages. We compared the SSA Listing to the Cost Report B4 Detail report and found no difference. We compared the total first line SSA and first line SSA supervisor salary and benefits costs from the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report. We found that the calculated first line SSA and first line SSA supervisor costs on the SSA Listing were more than the costs reported on the *Service and Support Administration form*.

We inquired with the County Board's management and obtained an explanation that the variance results from several employees being shared across three different county boards. We also compared the SSA Listing salaries and benefits to the MAC Costs by Individual report and noted another reason for the variance was that Medicaid Administrative Claiming (MAC) costs were excluded from the *Service and Support Administration form*.

2. We scanned the All Benefits Balanced and Payroll Summary reports and inquired about management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 19 first line SSAs and one first line SSA Supervisor listed on the SSA Listing. We calculated 16.19 initial and 13.86 final full-time equivalent (FTE) first line SSAs and one initial and 0.72 final FTE first line SSA supervisor. We also calculated 16.19 initial and 19.25 final first line SSA FTEs to one SSA FTE supervisor.
4. We found 1,262 individuals served listed on DODD's Individual's served report. We calculated an initial ratio of 77.96 and a final ratio of 91.06 individuals served to first line SSA FTEs. We calculated an initial ratio of 1,262 and final ratio 1,752.78 individuals served to one first line SSA FTE supervisor.

SSA Payroll Expenditures

As part of the procedures under our Payroll Expenditures we reclassified a combined total of \$14,644 in salaries and benefit costs for the Medicaid Manager and SSA Director from the *Service and Support Administration form* to the *Program Supervision, Direct Services, and Adult Program forms* 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 \$35,496 in computer costs from the *Indirect Cost Allocation form* to the *Service and Support Administration form*. We also reclassified \$750 in adult behavioral support costs from the *Service and Support Administration form* to the *Adult Program form* in accordance with the Cost Report Guide as reported in the Appendix.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$17.41 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 general time units on the Cost Report B4 Detail reports. We compared the calculated TCM unit rate to the actual TCM unit rate of \$41.21 provided by DODD.

We found the calculated TCM rate was \$23.80 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained the County Board's explanation that the variance was due to personnel changes, staff turnover, terminations, rehires, and position changes. These changes resulted in vacancies, onboarding periods, and reduced productivity and affected allowable cost allocation and service documentation. These staffing fluctuations impacted the calculated rate when compared to the final TCM rate.

2. We calculated a 15-minute TCM unit rate of \$9.38 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 \$41.21 provided by DODD.

We found the calculated TCM rate was \$31.83 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance and obtained the same explanation from the County Board as under procedure 1 in this section.

Allocation Statistics - Square Footage

We confirmed through inquiry with the County Board and by scanning the Summary by Service Code 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 on the Expenses No Benefits Detail and Expense Notations reports to the Expense Summary and from the Expense Summary to the *Indirect Cost Allocation, Transportation Services, Service and Support Administration* and *Adult Programs* forms. We found misclassifications exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses from the Expenses No Benefits Detail 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 Expenses No Benefits Detail report for other like errors in the same cost center and found none.
3. We confirmed that the County Board maintained Budget and Receipt reports for one month in each quarter documenting that 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 adult program waiver services.

Payroll Expenditures

1. We compared the salaries and benefit costs on the All Benefits Balanced, Expense Notation, Billing Revenue and Payroll Summary to the Expense Summary and from the Expense Summary to the amounts reported on the *Indirect Cost Allocation* and *Service and Support Administration* forms. There were no variances.
2. We selected 10 employees from the Payroll Journal from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Payroll Summary, Cost Report B4 Detail SSA 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 Payroll Summary and compared the classification of employees to entries on the Cost Report 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 shared personnel costs with other County Boards. We traced revenue received from the Billing Revenue report to the Expense Notations and Expense Summary and from the Expense Summary to the Cost Report. We confirmed the County Board paid the full cost for shared SSA and Administrative personnel and was reimbursed for these expenses by the corresponding county boards. The County Board reported the salaries and benefits equal to the reimbursed shared personnel costs as non-federal reimbursable costs on the *Indirect Cost Allocation* form.

Since SSA costs cannot be offset on the *a1 Adult* form of the Cost Report we reclassified these costs as reconciling items on the *Summary of Service Costs And Reconcile Report* form as reported in the Appendix.

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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 Earning Verification by Class report and MAC Admin Costs for Invoicing worksheet to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. For 10 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.

Unit Rate

For the facility based services (acuity b and c), 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 omissions of costs or statistics, or any new contracts or changes due to the 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.

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

January 9, 2026

Appendix
Belmont County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 968,745	\$ (65,868)		To reclassify child portion of aquatic services salaries
		\$ (46,716)		To reclassify public relations portion of the Communication Coordinator's salaries and benefits
		\$ (98,802)	\$ 757,359	To reclassify adult portion of aquatic services salaries
Employee Benefits, Gen Expense All Program	\$ 529,284	\$ (35,990)		To reclassify child portion of aquatic services benefits
		\$ (53,986)	\$ 439,308	To reclassify adult portion of aquatic services benefits
Other Expenses, Non-Federal Reimbursable	\$ 363,395	\$ (330,601)		To reclassify shared personnel expenses for other CBDDs
		\$ 52,948		To reclassify partnership grants to cover providers' operational costs, donations, staff appreciation costs, and holiday gift cards for families
		\$ 46,716	\$ 132,458	To reclassify public relations portion of the Communication Coordinator's salaries and benefits
Other Expenses, Gen Expense All Program	\$ 560,123	\$ (112,836)		To reclassify capital asset purchases
		\$ (35,496)		To reclassify SSA computer expenses
		\$ (276)		To reclassify non CBDD program expenses
		\$ (1,656)		To reclassify nursing services
		\$ (100,000)		To reclassify COG payments to pay for specialized services
		\$ (52,948)		To reclassify partnership grants to cover providers' operational costs, donations, staff appreciation costs, and holiday gift cards for families
		\$ (35,368)		To reclassify additional capital asset purchases
		\$ (13,468)		To reclassify building service costs
		\$ (5,880)	\$ 202,195	To reclassify additional capital asset purchases
Program Supervision				
Salaries, Service & Support Admin	\$ -	\$ 2,022	\$ 2,022	To reclassify SSA director salary
Employee Benefits, Service & Support Admin	\$ -	\$ 6,564	\$ 6,564	To reclassify SSA director benefits
Building Services				
Other Expenses, Gen Expense All Program	\$ 482,591	\$ 13,468	\$ 496,059	To reclassify building service costs
Direct Services				
Salaries, Early Intervention	\$ 662,158	\$ 19	\$ 662,177	To reclassify Medicaid Manager salary
Salaries, School Age	\$ 228,113	\$ 37		To reclassify Medicaid Manager salary
		\$ 65,868	\$ 294,018	To reclassify child portion of aquatic services salaries

Appendix
Belmont County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount		Correction	Corrected Amount	Explanation of Correction
Direct Services (Continued)					
Salaries, Community Residential	\$ -	\$ 11	\$ 11		To reclassify Medicaid Manager salary
Employee Benefits, Early Intervention	\$ 483,339	\$ 62	\$ 483,401		To reclassify Medicaid Manager benefits
Employee Benefits, School Age	\$ 117,719	\$ 118			To reclassify Medicaid Manager benefits
		\$ 35,990	\$ 153,827		To reclassify child portion of aquatic services benefits
Employee Benefits, Community Residential	\$ -	\$ 37	\$ 37		To reclassify Medicaid Manager benefits
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 276	\$ 276		To reclassify non CBDD program expenses
Professional Services - Nursing Services					
Other Expenses, Community Residential	\$ -	\$ 1,656	\$ 1,656		To reclassify nursing services
Services and Support Admin					
Salaries, Service & Support Admin Costs	\$ 465,041	\$ (2,022)			To reclassify SSA director salary
		\$ (67)			To reclassify Medicaid Manager salary
		\$ (1,360)	\$ 461,592		To reclassify Medicaid Manager salary
Employee Benefits, Service & Support Admin Costs	\$ 355,529	\$ (6,564)			To reclassify SSA director benefits
		\$ (217)			To reclassify Medicaid Manager benefits
		\$ (4,414)	\$ 344,334		To reclassify Medicaid Manager benefits
Other Expenses, Service & Support Admin Costs	\$ 7,446	\$ 35,496			To reclassify SSA computer expenses
		\$ (750)	\$ 42,192		To reclassify adult behavioral supports
Adult Program					
Salaries, Facility Based Services	\$ -	\$ 98,802			To reclassify adult portion of aquatic services salaries
		\$ 1,360	\$ 100,162		To reclassify Medicaid Manager salary
Employee Benefits, Facility Based Services	\$ -	\$ 53,986			To reclassify adult portion of aquatic services benefits
		\$ 4,414	\$ 58,400		To reclassify Medicaid Manager benefits
Other Expenses, Facility Based Services	\$ -	\$ 750	\$ 750		To reclassify adult behavioral supports

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
CBCR Reconcile Expenses				
CBCR Reconcile Expenses Detail				
Expenses Category, Purchases Greater than \$5,000	\$ -	\$ 112,836		To reclassify capital asset expense
		\$ 35,368		To reclassify additional capital asset purchases
		\$ 5,880	\$ 154,084	To reclassify additional capital asset purchases
Other, COG Fees	\$ 98,666	\$ 100,000	\$ 198,666	To reclassify COG payments for specialized services
Shared Employee Expenses	\$ -	\$ 330,601	\$ 330,601	To reclassify shared personnel expenses for other CBDDs

OHIO AUDITOR OF STATE KEITH FABER



BELMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

BELMONT 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 2/3/2026

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This report is a matter of public record and is available online at
www.ohioauditor.gov