



OHIO AUDITOR OF STATE  
**KEITH FABER**







Medicaid Contract Audit  
65 East State Street  
Columbus, Ohio 43215  
614-466-3402 or 800-443-9275  
ContactMCA@ohioauditor.gov

## **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 Butler 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 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 exceeding two percent.

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. We found no noncompliance with the documentation elements.
3. We inquired if the County Board 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 Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities (Cost Report Guide).

### Statistics – Service and Support Administration (Continued)

The County Board stated it did track general time units; however, we did not receive an SSA General time units report and we calculated an estimate for general time units based on the FTEs and hours for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rate of 58.04% and 58.00%; respectively, 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 the number of hours appears to be inflated using FTE hours and not taking into consideration typical leave time an employee takes off.

### 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	113	Units billed in excess of actual duration of service delivery	\$1,452.35
TCM	1	Units billed for travel time	\$13.61
TCM	25	Units billed for unallowable activities	\$322.14
		<b>Total</b>	<b>\$1,788.10</b>

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 a revised SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries, benefits, portion related to Medicaid Administrative Claiming (MAC), hours excluding leave time, and full-time equivalent (FTE) percentages. We compared the SSA Listing to the TCM Biller Roster and Cost Report B4 Detail reports and found no differences.

We compared the total first line SSA and first line SSA supervisor salaries and benefit costs from the revised 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 revised SSA Listing were equal to the costs reported on the *Service and Support Administration form*. We noted the SSA Listing also included some SSA file clerks that were non-first line SSAs.

2. We scanned the Payroll Cost of Benefits report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We identified 70 first line SSAs and 7 first line SSA Supervisors from the revised SSA Listing. We calculated 51.42 initial and final full-time equivalent (FTE) first line SSAs and 6.18 initial and final FTE SSA supervisors. We also calculated initial and final ratios of 8.32 first line SSA FTEs to first line SSA supervisor FTEs.
4. We found 6,748 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 131.23 individuals served to first line SSA FTEs. We calculated an initial and final ratio of 1,091.50 individuals served to first line SSA supervisor FTEs.

### **SSA Payroll Testing**

As part of the procedures under the Payroll Expenditures, we found no adjustments specific to the *Service and Support Administration form* of the Cost Report.

### **SSA Expenditures**

As part of the procedures under our Non-Payroll Expenditures we reclassified \$27,007 for children's costs and \$1,040 in fees from the *Service and Support Administration form* to the *Indirect Cost Allocation and Direct Services forms* in accordance with the Cost Report Instructions. We also reclassified \$10,000 in postage costs from the *Program Supervision form* to the *Service and Support Administration form*.

### **TCM Unit Rate Procedure**

1. We calculated a TCM unit rate of \$12.24 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 \$24.66 provided by DODD. We found the calculated TCM rate was \$12.42 less than the actual TCM unit rate.

We inquired with the County Board's management regarding the variance. We obtained an explanation from the County Board that the number of hours appears to be inflated using FTE hours and not taking into consideration typical leave time an employee takes off. We would like to see this methodology changed for a more accurate TCM rate.

2. We calculated a 15-minute TCM unit rate of \$11.86 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 \$24.66 provided by DODD. We found the calculated TCM rate was \$12.80 less than the actual TCM unit rate.

We inquired with the 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**

1. We confirmed per review of the Summary by Service Code report that the County Board provided neither adult nor non-medical transportation services.
2. 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.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the General Ledger Invoice report to the Cost Report Expenses worksheet and from the Expenses worksheet to the *Indirect Costs Allocation, Program Supervision, SSA and Adult Programs forms*. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the General Ledger Invoice 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, and non-federal reimbursable costs. For any errors, we scanned the General Ledger Invoice 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 a Reconciliation with the County Auditor Summary and Munis Year to Date Budget reports for one month in each quarter to demonstrate 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 Payroll Costs of Benefits and General Ledger Invoice reports to the Cost Report Expenses worksheet and from the Expenses worksheet to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Transportation Services, SSA and Adult Programs forms*. There were no variances exceeding \$500.
2. We selected 24 employees from the Payroll Cost of Benefits report from in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Payroll Table report, Cost Report B4 Detail SSA 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 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)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Quaterly MAC Payroll report for the second quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits were equal to the MAC reimbursed salaries and benefits.
2. For the 16 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 a, b and c), supported employment - community employment and transportation per trip 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.

**Unit Rate (Continued)**

The County Board indicated it was not aware of any omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which would 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 7, 2026

**Appendix**  
**Butler County Board of Developmental Disabilities**  
**2023 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>				
TCM Units, CB Activity	215,363	(113)		To reclassify SSA units billed for two SSAs for same activity at same time
		(1)		To remove SSA units billed for travel time
		(25)	215,224	To reclassify units billed for unallowable activities
SSA Unallowable Units, CB Activity	4,506	113		To reclassify SSA units billed for two SSAs for same activity at same time
		25	4,644	To reclassify units billed for unallowable activities
<b>Indirect Cost Allocation</b>				
Service Contracts, Gen Expense All Program	\$ 374,511	\$ (21,468)	\$ 353,043	To reclassify community residential expense
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 228		To reclassify meals for board members
		\$ 490		To reclassify holiday cards to staff
		\$ 64		To reclassify retirement party costs
		\$ 1,228		To reclassify coffee makers and kitchen supplies for conference rooms
		\$ 200		To reclassify tickets for community event
		\$ 1,040	\$ 3,250	To reclassify cancellation fees
Other Expenses, Gen Expense All Program	\$ 829,677	\$ (228)		To reclassify meals for board members
		\$ (265)		To reclassify Tech Fest event costs
		\$ (490)		To reclassify holiday cards to staff
		\$ (64)		To reclassify retirement party costs
		\$ (200)		To reclassify tickets for community event
		\$ (1,228)		To reclassify coffee makers and kitchen supplies for conference rooms
		\$ (5,850)	\$ 821,352	To reclassify Early Intervention communication application costs



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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Program Supervision</b>				
Other Expenses, Service & Support Admin	\$ 12,140	\$ (10,000)	\$ 2,140	To reclassify postage expense
<b>Direct Services</b>				
Service Contracts, Community Residential	\$ 574,093	\$ 25,000		To reclassify family and children first council collaborative agreement costs
		\$ 21,468		To reclassify community residential expenses
		\$ 265	\$ 620,826	To reclassify Tech Fest event costs
Other Expenses, Early Intervention	\$ 61,799	\$ 2,007		To reclassify early intervention program costs
		\$ 5,850	\$ 69,656	To reclassify Early Intervention communication application costs
<b>Services and Support Admin</b>				
Other Expenses, Service & Support Admin Costs	\$ 59,057	\$ (2,007)		To reclassify early intervention program costs
		\$ 10,000		To reclassify postage expense
		\$ (1,040)		To reclassify cancellation fees
		\$ (25,000)	\$ 41,010	To reclassify family and children first council collaborative agreement costs
<b>Adult Program</b>				
Service Contracts, Facility Based	\$ 202,697	\$ (156,001)	\$ 46,696	To reclassify payments for operating costs for privatized adult service provider
Other, Non-Federal Reimbursable	\$ -	\$ 156,001	\$ 156,001	To reclassify payments for operating costs for privatized adult service provider

# OHIO AUDITOR OF STATE KEITH FABER



**BUTLER COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**BUTLER 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 1/22/2026**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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