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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 Franklin 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 Final TCM report 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 greater than 10 percent of total units tested.
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 *Guide to Preparing Income and Expenditure Reports for use by County Boards of Developmental Disabilities* (Cost Report Guide).

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.

Statistics – Service and Support Administration (Continued)

We then calculated initial and final SSA Utilization rates of 43.41% and 44.18%; respectively, using estimated general time units and SSA Allowable and Unallowable 15 minute unit totals on the initial and final Cost Reports.

4. We inquired with County Board's management why the utilization rate was below 75 percent. We obtained an explanation that the County Board agreed that in 2023 it was somewhat below some other county boards in TCM productivity. The year 2023 was a year of higher than average staff turnover in the SSA department. However, we believe that we did achieve a justified cost per unit below 112% of the statewide average. We think that a productivity standard of 75% does not recognize the extensive administrative burdens the DODD's implementation of waivers has created. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated that the actual TCM unit rate was affected by hiring additional service coordination staff and increase in wages related to job retention.

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	TCM Review Results	Finding
TCM	115	Units billed for direct service activity	\$1,464.45
TCM	53	Units billed in excess of actual service duration	\$679.75
TCM	4	Units billed for travel time	\$51.32
		Total	\$2,195.52

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 Final TCM report and found four Service Coordinators and one Waiver Services Manager included on the SSA Listing did not have SSA units on the Final TCM report. We received a Waiver Services Administrator, Information and Referral Specialist, and Waiver Services Manager job descriptions that provided job functions related to either waiver services or intake and referral services and reclassified these costs to the *Indirect Costs Allocation form* in accordance with the Cost Report Guide as reported in the Appendix. We compared the salaries and benefits to the MAC Costs by Individual report and calculated net SSA salaries.

We compared the SSA salaries and benefits on the revised SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report and calculated the variance. We found the first line SSA and first line SSA supervisor costs on the revised SSA Listing were less than the reported costs on the *Service and Support Administration form* of the Cost Report. We inquired with County Board's management regarding the variance. We obtained an explanation that the variance was because support staff costs were included on the cost report, but were not included on the SSA Listing because they were not first line SSAs and SSA supervisors.

2. We scanned the Payroll Expenditures report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.

SSA Additional Procedures (Continued)

3. We found 265 SSAs and 25 SSA supervisors listed on the SSA Listing. We calculated 228.12 initial and 224.12 final full-time equivalent (FTE) first line SSAs. We calculated 20.41 initial and 19.41 final FTE first line SSA supervisors. We also calculated initial and final ratios of 11.18 and 11.55 first line SSA FTEs to one SSA FTE supervisor; respectively.
4. We found 25,414 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 111.41 and 113.39 individuals served to first line SSA FTEs; respectively. We calculated initial and final ratios of 1,245.08 and 1,309.22 individuals served to first line SSA supervisor FTEs; respectively.

SSA Payroll Testing

As part of the procedures under the Non-Payroll Expenditures, we reclassified no non-payroll adjustments specific to the *Service and Support Administration form* of the Cost Report.

SSA Expenditures

As part of the procedures under the Non-Payroll Expenditures, we reclassified no non-payroll adjustments specific to the *Service and Support Administration form* of the Cost Report. However, we reclassified a net total of \$160,145 in salaries and benefit costs from the *Service and Support Administration form* to the *Indirect Costs Allocation form* as described in procedure one in the section titled, SSA Additional Procedures.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$14.20 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 \$35.56 provided by DODD.

We found the calculated TCM rate was \$21.36 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that the SSA units in the auditor calculation are not the units reported in the 2023 Cost Report and that to arbitrarily add 1,082,385 general time units to calculate a justified unit rate would only make sense if DODD actually paid us for the General Time units. The justified unit rate has a denominator equal to our allowable costs and a denominator equal the sum of all the countable widgets that we produced. General Time are not countable widgets. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated that the actual TCM unit rate was affected by hiring additional service coordination staff and increase in wages related to job retention.

2. We calculated a 15 minute TCM unit rate of \$12.95 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 \$35.56 provided by DODD.

We found the calculated TCM rate was \$22.61 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation that this calculation violates the basic principles of cost accounting. Moreover, we found that the *CBCR Rate Comparison Schedule* of the Cost Report included a note by the County Board that stated that the actual TCM unit rate was affected by hiring additional service coordination staff and increase in wages related to job retention.

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

1. We footed the ARC and Goodwill ADS report for accuracy. There were no computational errors.

We compared the attendance report to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide. We found no variances.

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences in underreported attendance units as reported in the Appendix.

Allocation Statistics - Transportation

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*. We found no variances.

Adult and Non-Medical Transportation Paid Claims Testing

1. We confirmed that the County Board provided adult services and non-medical transportation services and we selected 25 per year for each 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. We found instances of non-compliance for FTT - Non-Medical Transportation - One-way trip - Commercial. We calculated recoverable findings in the table below.

Service Code	Units	Paid Claims Review Results	Finding
FTT	4	Units billed in excess of actual service delivery	\$56.58

2. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services for Metro, GL, FM Transportation, and Franklin Transportation Resources. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code 5123-9-06.
3. The County Board's Goodwill contract specified an annual rate which included adult day and non-medical transportation, work and community services, and behavioral health services. As a result, we were unable to compare a contracted rate to the reimbursed rate for the selected Goodwill contracted adult and transportation services.
4. 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 Expenditures and Goodwill and ARC worksheets to the *Indirect Costs Allocation, Program Supervision, Transportation Services, SSA and Adult Programs forms*. We found no variances.

Non-Payroll Expenditures (Continued)

2. We selected 60 disbursements from the service contracts and other expenses on the Expenditures 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 variances
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program, professional service costs or square footage without final attendance statistics.

Payroll Expenditures

1. We compared the salaries and benefit costs on the Payroll Expenditures report to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Service and Support Administration forms*. There were no variances.
2. We selected 40 employees from the Payroll Expenditures report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Payroll Expenditures report, Final TCM report, job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated and to 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 on the Quarterly MAC Salaries report for the Random Moment Time Study (RMTS) participants in the second quarter 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 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" sections. We found no variances.

Unit Rate

For the facility based services (acuity a, b and c), supported employment - enclave (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 errors 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, CPA, CFE, CGFM
Chief Deputy Auditor

December 17, 2025

Appendix
Franklin County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Days of Attendance				
by Acuity				
A, Facility Based Services (Non-Title XX Only)	14,329	13	14,342	To match attendance report
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	767,889	(115)	767,774	To reclassify unallowable direct service units
		(57)	767,717	To remove general time units and units in excess of service delivery
SSA Unallowable Units, CB Activity	12	115	127	To reclassify unallowable direct service units
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 4,065,837	\$ 106,903	\$ 4,172,740	To reclassify Waiver Service Manager, Waiver Service Administrator and Information and Referral Specialist salaries
Benefits, Gen Expense All Program	\$ 2,028,967	\$ 53,242	\$ 2,082,209	To reclassify Waiver Service Manager, Waiver Service Administrator and Information and Referral Specialist benefits
Services and Support Admin				
Salaries, Services and Support Admin	\$15,948,447	\$ (106,903)	\$ 15,841,544	To reclassify Waiver Service Manager, Waiver Service Administrator and Information and Referral Specialist salaries
Benefits, Services and Support Admin	\$ 7,960,775	\$ (53,242)	\$ 7,907,533	To reclassify Waiver Service Manager, Waiver Service Administrator and Information and Referral Specialist benefits

OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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 1/6/2026

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