



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 (CBCR system or Cost Report) of the Jefferson 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 B4 Detail by Client 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 variances greater than two percent of total units on each row as reported in the Appendix.

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). We found no instances of noncompliance.
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 *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 they do track this time and provided a TCM Allowable / Un-Allowable by Staff Units report. However, we found the total general time units were only four percent of the total SSA units on the *Annual Summary of Units of Service and Support Administration form*. Therefore, we calculated an estimate for general time units based on FTEs and hours for first line SSAs on the SSA Listing.

We then calculated an initial and final SSA utilization rate of 33.09% and 33.85%; respectively, 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 SSA Utilization was below 75%. We obtained a response that this was a result of the extensive on-boarding for three of the eight SSA's. In addition, time off (vacation, personal, sick and holiday) was not factored in based on 2,080 hours.

### **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, hours worked and full-time equivalent (FTE) percentages. We compared the SSA Listing to the TCM Allowable/ Unallowable by Staff units report and found no differences. We compared the SSA Listing salaries and benefits to the MAC Costs by Individual report and calculated net SSA salaries. We found the SSA Listing also included one SSA administrative assistant that was not a first line SSA.

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 more than the reported costs on the *Service and Support Administration form* of the Cost Report; however, the variance was less than one percent.

2. We scanned the Salary Breakdown worksheet and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 11 SSAs and one SSA supervisor listed on the SSA Listing. We calculated 8.21 initial and 8.01 final full-time equivalent (FTE) first line SSAs and 1.00 initial and 0.95 final FTE first line SSA supervisors. We also calculated initial and final ratios of 8.21 and 8.43 first line SSA FTEs to one SSA FTE supervisor; respectively.
4. We found 820 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 99.82 and 102.41 individuals served to first line SSA FTEs; respectively. We calculated initial and final ratios of 820 and 863.16 individuals served to first line SSA supervisor FTEs; respectively.

### **SSA Payroll Expenditures**

As part of the procedures under our Payroll Expenditures and SSA Additional Procedures sections, we reclassified a combined total of \$14,067 in salaries and benefit costs related to payment authorization for waiver services (PAWS) and major unusual incidents (MUI) of the SSA Director, SSA Administrative, Medicaid Billing assistant, and the SSA Team Lead, MUI and Intake Coordinator from the *Service and Support Administration form* to the *Direct Services form* in accordance with the Cost Report Guide as reported in the Appendix.

### **SSA Non-Payroll Expenditures**

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

### **TCM Unit Rate Procedure**

1. We calculated a TCM unit rate of \$9.24 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 \$24.28 provided by DODD.

We found the calculated TCM rate was \$15.04 less than the actual TCM unit rate. We inquired with County Board's management regarding the variance. We obtained an explanation from the County Board that the variance is a direct result of the addition of 41,314 units of general time which reduces the per unit rate.

2. We calculated a 15-minute TCM unit rate of \$8.27 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 \$24.28 provided by DODD.

We found the calculated TCM rate was \$16.01 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 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 that the County Board provided neither adult service nor non-medical transportation services and we selected five claims among the other service codes.

### **Adult and Non-Medical Transportation Paid Claims Testing (Continued)**

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 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 Appropriation Detail report to the Expenses worksheet and from the Expenses worksheet to the *Indirect Costs Allocation, 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 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 exceeding two percent and non-federal reimbursable costs. For any errors, we scanned the Expenses worksheet 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 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 from the Payroll and MAC Costs by Individual report to the Salary Breakdown worksheet and from the Salary Breakdown worksheet to the amounts reported on the *Indirect Costs Allocation, Service and Support Administration and Adult Programs forms*. There were variances exceeding \$500 that resulted in reclassification to another program or worksheet/form as reported in the Appendix.
2. We selected five employees from the Personnel Listing and Job title report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Payroll report, Salary Breakdown worksheet, TCM Allowable/ Unallowable by Staff 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 variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent and we scanned the Payroll Report and Salary Breakdown worksheet and compared the classification of employees 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 payroll report to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits were the same as MAC salaries and benefits.

**Medicaid Administrative Claiming (Continued)**

2. For the seven 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 Supported Employment - Community Employment unit rate identified by unit 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 any errors or omissions of costs or statistics, new contracts or changes due to privatization which would impact on the unit rate.

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

December 19, 2025

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

|  | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>  |
|--|----------------------------|-------------------|-----------------------------|---|
| <b>Annual Summary of Units of Service - Service and Support Administration</b> |                            |                   |                             |   |
| Other SSA Allowable Units, CB Activity   | 1,238                      | (66)              | 1,172                       | To correctly report SSA units   |
| SSA Unallowable Units, CB Activity   | 6,072                      | (3,052)           |                             | To correctly report SSA units   |
|  |                            | (265)             | 2,755                       | To remove School non SSA units  |
| <b>Indirect Cost Allocation</b>  |                            |                   |                             |   |
| Salaries, Gen Expense All Program  | \$ 42,928                  | \$ (42,521)       | \$ 407                      | To reclassify ICF administrative salaries                                       |
| Employee Benefits, Gen Expense All Program                                     | \$ 122,744                 | \$ (18,410)       | \$ 104,334                  | To reclassify ICF administrative benefits                                       |
| Service Contracts, Gen Expense All Program                                     | \$ 77,898                  | \$ (7,212)        | \$ 70,686                   | To reclassify contract Public Relations services                                |
| Other Expenses, Non-Federal Reimbursable                                       | \$ 4,918                   | \$ 7,212          |                             | To reclassify contract Public Relations services                                |
|  |                            | \$ 250            |                             | To reclassify conference sponsorship costs                                      |
|  |                            | \$ 500            |                             | To reclassify PAR sponsorship cost  |
|  |                            | \$ 616            |                             | To reclassify Kiwanis club dues without prior approval and employee meals costs |
|  |                            | \$ 22             |                             | To reclassify sales tax paid  |
|  |                            | \$ 1,700          |                             | To reclassify rotary club dues without prior approval and employee meals costs  |
|  |                            | \$ 200            | \$ 15,418                   | To reclassify meals for an annual meal subscription                             |
| Other Expenses, Gen Expense All Program  | \$ 69,984                  | \$ (250)          |                             | To reclassify conference sponsorship costs                                      |
|  |                            | \$ (500)          |                             | To reclassify PAR sponsorship cost  |
|  |                            | \$ (616)          |                             | To reclassify Kiwanis club dues without prior approval and employee meals costs |
|  |                            | \$ (2,611)        |                             | To reclassify insurance related to Early Intervention                           |
|  |                            | \$ (3,784)        |                             | To reclassify insurance for ICF Homes   |
|  |                            | \$ (6,880)        |                             | To reclassify insurance for school property                                     |
|  |                            | \$ (15,900)       |                             | To reclassify insurance for Transportation                                      |
|  |                            | \$ (22)           |                             | To reclassify sales tax paid  |
|  |                            | \$ (1,700)        |                             | To reclassify rotary club dues without prior approval and employee meals costs  |
|  |                            | \$ (200)          | \$ 37,521                   | To reclassify meals for an annual meal subscription                             |



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

|  | <b>Reported<br/>Amount</b> | <b>Correction</b> | <b>Corrected<br/>Amount</b> | <b>Explanation of Correction</b>   |
|--|----------------------------|-------------------|-----------------------------|--|
| <b>Direct Services</b>                           |                            |                   |                             |  |
| Salaries, Co. Board<br>Operated ICF/IID          | \$ 1,946,125               | \$ 42,521         | \$ 1,988,646                | To reclassify ICF administrative salaries  |
| Salaries, Community<br>Residential               | \$ -                       | \$ 6,847          | \$ 6,847                    | To reclassify SSA Administrative, Medicaid Billing assistant salaries and benefits related to PAWS |
| Salaries, Non-Federal<br>Reimbursable            | \$ -                       | \$ 273            |                             | To reclassify SSA Director salaries and benefits related to MUI duties                             |
|  |                            | \$ 6,947          | \$ 7,220                    | To SSA Team Lead, MUI and Intake Coordinator salaries and benefits related to MUI duties           |
| Employee Benefits, Co.<br>Board Operated ICF/IID | \$ 784,581                 | \$ 18,410         | \$ 802,991                  | To reclassify ICF administrative salaries  |
| Other Expenses, Early<br>Intervention            | \$ 46,488                  | \$ 2,611          | \$ 49,099                   | To reclassify insurance related to Early Intervention  |
| Other Expenses, Children<br>Unassigned           | \$ 28,690                  | \$ 6,880          | \$ 35,570                   | To reclassify insurance for school property  |
| Other Expenses, Co. Board<br>Operated ICF/IID    | \$ 397,275                 | \$ 3,784          | \$ 401,059                  | To reclassify insurance for ICF Homes  |
| <b>Transportation Services</b>                   |                            |                   |                             |  |
| Other Expenses, Gen<br>Expense All Program       | \$ 63,545                  | \$ 15,900         | \$ 79,445                   | To reclassify insurance for Transportation   |
| <b>Services and Support<br/>Admin</b>            |                            |                   |                             |  |
| Salaries, Service & Support<br>Admin Costs       | \$ 338,399                 | \$ (273)          |                             | To reclassify SSA Director salaries and benefits related to MUI duties                             |
|  |                            | \$ (6,847)        |                             | To reclassify SSA Administrative, Medicaid Billing assistant salaries and benefits related to PAWS |
|  |                            | \$ (6,947)        | \$ 324,332                  | To SSA Team Lead, MUI and Intake Coordinator salaries and benefits related to MUI duties           |
| <b>Adult Program</b>                             |                            |                   |                             |  |
| Service Contracts,<br>Community Employment       | \$ 16,456                  | \$ (3,762)        |                             | To reclassify Summer Youth Program costs   |
|  |                            | \$ (7,431)        | \$ 5,263                    | To reclassify Summer Youth Program costs   |
| Other Expenses, Non-<br>Federal Reimbursable     | \$ -                       | \$ 3,762          |                             | To reclassify Summer Youth Program costs   |
|  |                            | \$ 7,431          | \$ 11,193                   | To reclassify Summer Youth Program costs   |

# OHIO AUDITOR OF STATE KEITH FABER



**JEFFERSON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**JEFFERSON 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 1/27/2026**

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