



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 (Cost Report) of the Clark 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, NTCM and TCM Other Billing Summary by Biller 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 per 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 noncompliance with the documented activity or service documentation requirements.
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 not track general time units; therefore, we calculated an estimate for general time units based on the FTEs, hours and paid breaks for first line SSAs on the SSA Listing. We then calculated an initial and final SSA utilization rate of 27.90% and 27.76%; 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 it maintained a productivity spreadsheet by pay period to track productivity levels, and that level was closer to 45% for the year and that it was unaware of any 75% utilization or productivity requirement per the cost report instructions or any correspondence from the Department. However, it stated several reasons an SSA might be below that threshold could include the following types of activities which are not counted towards utilization. First, the County Board has constant turnover of staff with new staff needing time to learn the nuances of TCM rules and regulations, staff training and getting feedback from their supervisors. Additionally, time properly documenting their encounters both for billing purposes and the accreditation process. Furthermore, travel time to ensure the health and safety of the individuals being served by making visits to the location where these services are rendered by providers as well as unallowable units are not counted towards utilization. The County Board also commented that its unit rate has decreased even though its productivity percentage is below the 75%.

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 Guide. 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 Results	Finding
TCM	2	Units billed by 2 SSA's at the same time for the same activity	\$25.77

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 MAC Breakdown and TCM, NTCM, Other TCM Billing Summary by Biller reports and found no variances.

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 and calculated that first line SSA and first line SSA supervisor costs were greater than actual reported SSA costs. We inquired with the County Board regarding the variance and received a breakdown of Medicaid Administrative Claiming costs and an explanation that the Waiver Analyst was not reported on the *Service and Support Administration form* made up the remaining variance.

2. We scanned the SAC Detail Expense 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 43 first line SSAs and four SSA supervisors listed on the adjusted SSA Listing. We calculated 36.37 full-time equivalent (FTE) first line SSAs and four FTE first line SSA supervisor and initial and final ratios of 9.09 first line SSAs to SSA Supervisors.
4. We found 2,156 individuals served listed on DODD's Individual's served report. We calculated initial and final ratios of 59.28 individuals served to first line SSA FTEs and a ratio of 539 individuals served to first line SSA supervisor FTEs.

SSA Payroll Testing

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

SSA Non-Payroll Expenditures

As part of the procedures under our Non-Payroll Expenditures testing section, we reclassified \$14,310 in other expenses for SSA training, mileage reimbursement and printer costs from the *Program Supervision form* to the *Service and Support Administration form* in accordance with the Cost Report Instructions.

TCM Unit Rate Procedure

1. We calculated a TCM unit rate of \$9.66 per 15 minute unit from final SSA expenditures on the *Service and Support Administration form*, final SSA Allowable and 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 actual TCM unit rate of \$44.71 provided by DODD and we inquired with the County Board's management why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained an explanation that some of the costs relating to individuals such as payments to housing connection for maintenance and vacancy allowance were moved from the Service and Support Administration cost category of the Program Supervision form to the Community Residential cost category. In addition, we obtained an explanation regarding SSA utilization under procedure 3 of the section titled Statistics – Service and Support Administration.

2. We calculated a TCM unit rate of \$9.06 per 15 minute unit from the adjusted SSA Listing of final first line SSA and first line SSA supervisor salaries and benefits after MAC and hours prepared by the County Board and from adding an estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$44.71 provided by DODD and we inquired with the County Board's management why the actual TCM unit rate was over five dollars more per unit than the calculated TCM unit rate.

We obtained an explanation that since the overhead is an estimate and the County Board is unsure if the variance will be higher or lower. In addition, we obtained an explanation regarding SSA utilization under procedure 3 of the section titled Statistics – Service and Support Administration.

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 SAC Detail Expense report to the *Indirect Costs, Program Supervision, Service and Support Administration* and *Adult Program forms*. We found variances exceeding \$500 as reported in the Appendix.
2. We selected 60 disbursements from the service contracts and other expenses of the SAC Detail Expense 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, non-federal reimbursable costs and revenue offsets. For any errors, we scanned the SAC Detail Expense 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 Expenditure and Revenue reports for one month in each quarter showing 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 SAC Detail Expense and MAC Breakdown reports to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Service and Support Administration* and *Adult Program forms*. There were variances exceeding \$500 as reported in the Appendix.
2. We selected 19 employees from the SAC Detail Expense report from cost categories that contribute to Medicaid rates. For the employees selected, we compared the table of organization, Active Employees, report, Payroll Totals By Job Description By Date Span report, SAC Detail Expense report, TCM, NTCM and TCM Other Billing Summary 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. We confirmed that the misclassification errors identified in the employee payroll testing were below 10 percent.
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 in the second quarter from the on the Payroll and Benefits by Date Span report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
2. For the 11 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 and found no variances.

Unit Rate

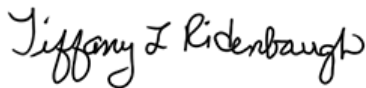
For the facility based services (acuity A, B and C), supported employment - community employment, targeted case management and transportation per trip unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR notes and any Department Desk Review notations and 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.

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.

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

August 19, 2025

Appendix
Clark County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	78,158	(2)	78,156	To reclass SSA units billed for two SSAs for same activity at same time
SSA Unallowable Units, CB Activity	1,376	1,531		To agree units to SSA report
		2	2,909	To reclass SSA units billed for two SSAs for same activity at same time
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 316,036	\$ (13,581)	\$ 302,455	To reclassify Investigative Agent salary
Employee Benefits, Gen Expense All Program	\$ 453,528	\$ 69,640		To reclassify benefits to agree to general ledger
		\$ (11,555)	\$ 511,613	To reclassify investigative Agent benefits
Service Contracts, Gen Expense All Program	\$ 523,168	\$ (69,640)		To reclassify service contracts to agree to general ledger
		\$ 4,249	\$ 457,777	To reclassify training cost for indirect employee
Other Expenses, Non-Federal Reimbursable	\$ 389,572	\$ 1,266		To reclassify goods for employee personal use
		\$ 30	\$ 390,868	To reclassify late fees
Other Expenses, Gen Expense All Program	\$ 83,326	\$ (925)	\$ 82,401	To reclassify investigative agent office chair
Program Supervision				
Other Expenses, Service & Support Admin	\$ 39,645	\$ (1,839)		To reclassify office chair for SSA employee
		\$ (13,554)		To reclassify printer expense for SSA dept.
		\$ (2,550)		To reclassify professional development cost for SSA supervisor
		\$ (1,266)		To reclassify goods for employee personal use
		\$ (30)		To reclassify late fees
		\$ (2,455)	\$ 17,951	To reclassify SSA mileage reimbursement
Direct Services				
Salaries, Non-Federal Reimbursable	\$ 35,888	\$ 13,581	\$ 49,469	To reclassify Investigative Agent salary
Employee Benefits, Non-Federal Reimbursable	\$ 372	\$ 11,555	\$ 11,927	To reclassify Investigative Agent benefits
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 925	\$ 925	To reclassify investigative agent office chair

Appendix
Clark County Board of Developmental Disabilities
2023 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Transportation Services				
Service Contracts, Facility Based Services	\$ -	\$ 12,613	\$ 12,613	To reclassify transportation program costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 33,328	\$ 1,839		To reclassify office chair for SSA employee
		\$ 13,554		To reclassify printer expense for SSA dept
		\$ 2,550		To reclassify professional development cost for SSA supervisor
		\$ 2,455		To reclassify SSA mileage reimbursement
		\$ (4,249)	\$ 49,477	To reclassify training cost for indirect employee
Adult Program				
Service Contracts, Facility Based Services	\$ 161,846	\$ (12,613)	\$ 149,233	To reclassify transportation program costs
A-1, Adult				
Facility Based Services, Less Revenue	\$ -	\$ 17,570	\$ 17,570	To reclassify refund for adult services

OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLARK 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 9/18/2025

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