



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

We have performed the procedures enumerated below on the intermediate care facility for individuals with intellectual disabilities, Miller Holdings Broadfield Inc.'s, dba Broadfield Care Center (the ICF-IID) Medicaid ICF-IID Cost Report and Medicaid payments for the year ended December 31, 2019 and certain compliance requirements related to the Cost Report and Medicaid services, included in the information provided to us by the management of the ICF-IID. The ICF-IID is responsible for the Medicaid ICF-IID Cost Report for the year ended December 31, 2019 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the ICF-IID.

The Department of Medicaid and the Department of Developmental Disabilities have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the ICF-IID's Cost Report for the year ended December 31, 2019, 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 parties specified in the report. 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:

Occupancy and Usage

1. We footed the Monthly Detailed Census - By Payer Reports. There were no computational errors.

We compared the number of Medicaid and non-Medicaid patient days from the Monthly Detailed Census - By Payer reports to *Schedule A-1, Summary of Inpatient Days*. There were no omitted days.

2. We selected eight residents' medical records for December 2019 and compared the total days of care with inpatient days reported on the Monthly Detailed Census - by Payer Report and *Schedule A-1*. There were no omitted days.

Medicaid Paid Claims

1. We selected paid claims for one month from the Quality Decision Support System (QDSS) for the eight residents in the Occupancy and Usage procedure and compared the reimbursed days to the days documented per the resident's medical records and to the payment adjustment requirements for resident's admission, discharge or death in the Ohio Admin. Code § 5123:2-7-15. There were no unsupported or unallowable reimbursed days.

Medicaid Paid Claims (Continued)

We compared the medical records and documentation of the authorized bed hold days in excess of 30 in a calendar year and any waiver respite days to the paid claims data. There were no waiver respite days.

Recoverable Finding: \$4,362.96

The ICF-IID was reimbursed for eight unauthorized bed hold days for one resident between July to October 2019 and six unauthorized bed hold days for two residents in December 2019.

2. We compared the total number of reimbursed days per QDSS with the total Medicaid days on *Schedule A-1*. The reported days equaled paid days.

Revenue

1. We compared the General Ledger with *Attachment 1, Revenue Trial Balance* and the Appendix to Ohio Admin. Code § 5123-7-12, and CMS Publication 15-1. There were no variances.
2. We scanned the General Ledger for any revenue offsets or applicable credits which were not reported on *Attachment 2, Adjustments to Trial Balance; Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; or Schedule C, Indirect Cost Care Center* to offset corresponding expenses in accordance with CMS Publication 15-1, Chapters 1, 6, and 8. There were no revenue offsets/applicable credits.

Non-Payroll Expenses

1. We compared all non-payroll expenses on the General Ledger and Home Office and Adjustment Worksheets to the Working Trial Balance and from the Trial Balance to *Schedule B-1, B-2 and C*. There were no variances.
2. We scanned the General Ledgers and selected 30 non-payroll expenses and 10 home office expenses from *Schedules B-1; B-2; and C* and compared supporting documentation to Ohio Admin. Code § 5123-7-12, the Cost Report Instructions for ICF-IID and CMS Publication 15-1 to confirm costs were properly allocated, classified and allowable. There were no reclassifications between schedules or adjustments resulting in decreased costs.
3. We compared the cost methodology used in the Home Office Worksheet for *Schedules B-1, B-2 and C* and to Ohio Admin. Code § 5123-7-12 and CMS Publication 15-1, Section 2150. There were no differences.

Property

1. We compared the initial square footage and year of construction of the 7927 Middle Ridge Road facility from the Lake County Auditor's Property records to *Attachment 9, Fair Rental Value Survey*. There were no variances exceeding 10 percent in the square footage. There was a difference in the initial year of construction as reported in the Appendix.
2. We compared the project year and square footage for one addition and one removal from the Lake County Auditor's Property records and the Downsizing Letter to *Attachment 9, Log 1: Additions and Removals* and the Cost Report Instructions for ICF-IID. There were no variances.

Property (Continued)

3. We compared the project year and cost for five renovations from the invoices to *Attachment 9, Log 2: Renovations Projects*. We also compared the type and cost of the addition to the Cost Report Instructions for ICF-IID. There were no variances.
4. We compared the square footage and year of construction of 1268 N River Road facility from the Trumbull County Property tax records, square footage summary and floor plans to *Attachment 9: Log 3: Secondary Buildings* and the Cost Report Instructions. There were no variances.

We also compared the utilization percentage from the Home Office Worksheet to *Attachment 9* and the Cost Report Instructions and CMS Publication 15-1. There were no variances resulting in decreased costs.

5. We compared equipment depreciation and lease costs and Home Office capital costs from the 2019 Depreciation Schedule, General Ledger and the Home Office Worksheet to *Schedule D, Capital Cost Center*, the Cost Report Instructions and CMS Publication 15-1. There were no variances.

We selected one capital asset from both account 8040 and account 8090 which were being depreciated in the first year. We recalculated the first year's depreciation for the two assets selected, based on the Cost Report instructions and useful lives prescribed in the 2018 American Hospital Association (AHA) Asset Guide and Appendix A of Ohio Admin. Code § 5123:2-7-18.

We compared the recalculated depreciation to the reported depreciation. There were no variances resulting in decreased costs.

Payroll

1. We compared all salary, fringe benefits, payroll tax entries from the General Ledgers and Home Office and Adjustment Worksheets to the Working Trial Balance and from the Trial Balance and Payroll Reconciliation worksheet to *Schedule B-2* and *Schedule C*. We also compared hours worked and salaries from the Owners Wage Allocation and Administrator Worksheets to *Schedule C-1, Administrator's Compensation*. There were no variances.
2. We selected a sample of five employees and the two contracted individuals reported on *Schedule B-2, Schedule C* and *C-1*. We compared the job descriptions, one month of employee timesheets, Payroll GL Detail report, and a contractor's monthly invoice to the schedule in which each individual's salary and fringe benefit or contract costs were reported. We compared these payroll costs to Ohio Admin. Code § 5123:2-7 and to CMS Publication 15-1, Chapter 9 and Section 2150. There were no variances.

We were engaged by the Ohio Department of Medicaid to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the 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 ICF-IID's Medicaid ICF-IID Cost Report and compliance with certain laws and regulations. Accordingly, we do not express 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 ICF-IID and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 9, 2021

Appendix
Miller Holdings Broadfield, Inc. DBA Broadfield Care Center
Medicaid ICF-IID Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attachment 9, Fair Rental Value Survey				
Initial Construction				
Year of Initial Construction	1906	(3)	1903	To correct the year of initial construction

OHIO AUDITOR OF STATE KEITH FABER



MILLER HOLDINGS BROADFIELD, INC. DBA BROADFIELD CARE CENTER

LAKE 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 12/28/2021

88 East Broad 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
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