



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' 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 Van Wert County Board of Developmental Disabilities (County Board) for the year ended December 31, 2019 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2019 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2019, and certain compliance requirements related to the Cost Report and Medicaid paid 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:

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's revised Cost Report B4 Detail reports for accuracy. There were no computational errors.

We compared the number and type of units from the revised SSA reports with the Cost Report. There was a variance greater than two percent of total SSA Unallowable units as reported in the Appendix.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). We initially found variances greater than 10 percent of total units tested; however, the County Board stated that due to a software issue the detailed SSA report provided by the County Board and used to pick the sample contained both Other Allowable and Unallowable units. We reperformed the procedures above using revised SSA reports provided by the County Board. The variances were less than 10 percent of total units tested.

Paid Claims

1. We selected 50 Targeted Case Management (TCM) recipient dates of service (RDOS) and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. There were two instances of non-compliance in which the units billed exceeded the actual duration of service. We calculated a recoverable finding \$1,179.73 and reported the corresponding unit adjustments in the Appendix.
2. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. Total net Medicaid reimbursed units exceeded the final reported TCM units by 121 units. We performed a detailed data comparison of the each TCM reimbursed RDOS in the Summary by Service Code report to the TCM RDOS in the Cost Report B4 Detail report to identify any omitted units.

We found 1,025 TCM units omitted from the Cost Report B4 Detail report. The County Board reviewed the detailed data comparison reports and confirmed it included some omitted case notes. We selected a sample of 254 omitted units and asked for the corresponding case note documentation. We confirmed there was supporting case note documentation for 253 out of 254 units; therefore, we added the omitted TCM units from the Summary by Service Code report identified in our detailed data comparison as reported in the Appendix. We re-performed the reimbursed TCM units to final units comparison above. Total net Medicaid reimbursed TCM units were less than final reported TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses in cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and 2 CFR 200.420 - .475. There were variances greater than two percent of total worksheets/forms as reported in the Appendix.
2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).

Payroll

1. We compared the salaries and benefit costs on the SAC Expense reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected six employees and compared the organizational chart, job descriptions and the SAC Expense report to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guide. There were no variances.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the SAC Expense report during the second quarter to the MAC salaries and benefits on the Cost by Individual Report. We verified actual salaries and benefits exceeded MAC salary and benefit costs.
2. We requested supporting documentation for five RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There was one moment in which the documentation did not reflect the time of the observed moment.

We also compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019 and found no variances.

Unit Rate

1. We inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the transportation and targeted case management unit rates. The County Board stated they were not aware of any misreporting of costs, omissions, new contracts or changes due to privatization that would impact the rates; however, we identified omitted TCM units as part of our Paid Claims testing.

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 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
Auditor of State
Columbus, Ohio

October 18, 2021

Appendix
Van Wert County Board of Developmental Disabilities
2019 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	13,261	(48)		To remove TCM units for Paid claims errors
		(48)		To remove TCM units for Paid claims errors
		870		To add omitted TCM units
		155	14,190	To add omitted TCM units
Unallowable Units, CB Activity	395	(14)	381	To agree to revised SSA report
Direct Services				
Community Residential, Other Expenses	\$ -	\$ 545	\$ 545	To reclassify a window blind purchase
Transportation Services				
Service Contracts, Facility Based Services	\$ 18,446	\$ 4,856		To reclassify Transportation Costs
		\$ 3,502		To reclassify Transportation Costs
		\$ 4,297		To reclassify Transportation Costs
		\$ 3,867		To reclassify Transportation Costs
		\$ 6,379		To reclassify Transportation Costs
		\$ 3,985		To reclassify Transportation Costs
		\$ 5,253	\$ 50,585	To reclassify Transportation Costs
Service Contracts, Non-Federal Reimbursable	\$ 109,803	\$ (3,612)		To reclassify Fees Paid to the COG
		\$ (3,502)		To reclassify Transportation Costs
		\$ (4,297)		To reclassify Transportation Costs
		\$ (3,867)		To reclassify Transportation Costs
		\$ (6,379)		To reclassify Transportation Costs
		\$ (3,985)		To reclassify Transportation Costs
		\$ (5,253)	\$ 78,908	To reclassify Transportation Costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 9,214	\$ (545)	\$ 8,669	To reclassify SSA program expense
Adult Program				
Service Contracts, Facility Based Services	\$ 84,054	\$ (4,856)	\$ 79,198	To reclassify Transportation Costs
CBCR Reconcile Expenses				
Reconcile Expenses Detail Record				
Fees Paid to COG	\$ 151,199	\$ 3,612	\$ 154,811	To reclassify Fees paid to the COG

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VAN WERT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

VAN WERT 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 11/4/2021

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