



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 Clermont County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 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, 2020 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, 2020, 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:

Allocation Statistics - Square Footage

We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2020.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program waiver services.

Allocation Statistics - Transportation

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM) and SSA Unallowable units from the Summary and the number of Other SSA Allowable units from the Receivable Billing Reimbursable Detail report with the Cost Report. We found no variances greater than two percent of total units on each row.

2. We selected 60 Other SSA Allowable units from the Receivable Billing Reimbursable Detail 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 variances greater than 10 percent of total units tested as reported in the Appendix. We found no noncompliance with the documentation elements.
3. We confirmed the error rate in the Other SSA Allowable units tested was above the 25 percent threshold; however, all errors were due to TCM units being misclassified as Other SSA Allowable units.

Paid Claims

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid adult program or waiver transportation services.
2. We selected 50 Targeted Case Management (TCM) recipient dates of service and compared the County Board's documentation to the requirements listed in Ohio Admin. Code § 5160-48-01(F). 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	18	Lack of supporting documentation	\$245.10
TCM	32	No description of services provided	\$435.74
		Total	\$680.84

3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final units reported. We confirmed that total reimbursed units were less than final reported TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from 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 and non-federal reimbursable disbursements exceeding \$500 as reported in the Appendix.
2. We confirmed that the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
3. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver adult program services.

Payroll

1. We compared the salary and benefit costs on the State Account Code and the State Expense reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, staffing/payroll reports and job descriptions 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.
3. We confirmed through inquiry that the County Board 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 first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for 10 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed. The documentation contained the identified elements. We compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, Attachment B and found no variances.

Unit Rate

For the unit rates identified by the Department on the CY20 County Board Rate Summary, we scanned the Cost Report 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 unaware of any additional errors impacting 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
Auditor of State
Columbus, Ohio

August 17, 2022

Appendix
Clermont County Board of Developmental Disabilities
2020 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	30,824	35 (18) (32)	30,809	To reclassify TCM units To remove units for paid claims error To remove units for paid claims error
Other SSA Allowable Units, CB Activity	32,325	(35)	32,290	To reclassify TCM units
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 30,094	\$ 1,000 \$ 995 \$ 800 \$ 600 \$ 916	\$ 34,405	To reclassify sponsorship expense To reclassify promotional expense To reclassify sponsorship expense To reclassify sponsorship expense To reclassify promotional expense
Other Expenses, Gen Expense All Program	\$ 350,834	\$ (54,028) \$ (8,864) \$ (1,000) \$ (8,864) \$ (995) \$ (800) \$ (600) \$ (916)	\$ 274,767	To reclassify payments made to COG To reclassify payments made to COG To reclassify sponsorship expense To reclassify payments made to COG To reclassify promotional expense To reclassify sponsorship expense To reclassify sponsorship expense To reclassify promotional expense
Adult Program				
Other Expenses, Community Employment	\$ 18,699	\$ (764)	\$ 17,935	To reclassify expenses for a Christmas Party
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 764	\$ 764	To reclassify expenses for a Christmas Party
CBCR Reconcile Expense Detail Records				
Expenses Category				
Fees Paid to COG, or Payments	\$ 462,230	\$ 54,028 \$ 8,864 \$ 8,864	\$ 533,986	To reclassify payments made to COG To reclassify payments made to COG To reclassify payments made to COG

OHIO AUDITOR OF STATE KEITH FABER



CLERMONT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CLERMONT 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 9/8/2022

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