



OHIO AUDITOR OF STATE
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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 Cuyahoga 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 and scanning of the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2020.

Allocation Statistics - Attendance

1. We footed the Attendance Statistics Summary report for accuracy. There were no computational errors.

We compared the attendance report to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide and found a variance greater than two percent of attendance statistics each acuity level as reported in the Appendix.

2. We scanned the attendance report from June 1 to December 31, 2020 and there were differences in acuity as reported in the Appendix.
3. We traced the total attendance days for five individuals for each service type for one month during January to May and one month during June to December from the daily attendance documentation and attendance acuity report to the Cost Report. There were variances greater than two percent of attendance statistics as reported in the Appendix.

Allocation Statistics - Transportation

1. We footed the Transportation Trips and Costs report for accuracy. There were no computational errors.

We compared the total number of one-way trips from the transportation report to the Cost Report. There were no variances.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports and the Cost Report. There was no variance greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs on the Transportation Trips and Cost report to the Cost Report. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Gatekeeper Extract Summary and Services Provided Detail report 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 report with the Cost Report. There were no variances greater than two percent of total units on each row.

2. We selected 60 Other SSA Allowable units 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). 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 did not exceed the 25 percent threshold.

Paid Claims

1. We selected 50 claims paid among community employment, transportation and other services from the Summary by Service Code report. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery. We found one unit of FGG - Group Employment Support lacked supporting documentation. We calculated recoverable findings in the amount of \$22.23 and reported a corresponding unit adjustment in the Appendix.
2. We selected 50 TCM recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01(F). We found two TCM units were billed for an incarcerated individual which met the coverage exclusion. We calculated a recoverable finding in the amount of \$27.23 and reported the corresponding unit adjustments in the Appendix.
3. 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.
4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06 (H)(1).

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements

Paid Claims (Continued)

5. We confirmed through inquiry with the County Board that it had no contracts with commercial transportation providers.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from the Detailed Expense Ledger 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 and non-federal reimbursable exceeding \$500 as reported in the Appendix.
2. We confirmed that the County Board did perform a reconciliation of its income and expenditures for one month in each quarter, but did not balance to zero. The County Board stated they were in balance at the end of the year. We obtained the December 2020 reconciliation to the County Auditor and confirmed the County Board reconciled its income and expenditures for December 2020 in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Summary of Wages and Benefits report to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions, and Summary of Wages and Benefits 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 variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Summary of Wages and Benefits report and compared the classification of employees to entries on the Cost Report worksheets/forms and Cost Report Guide. There were variances as reported in the Appendix.
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 from the MAC Employees and Gross to Net Register reports 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 20 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed.

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 one variance.

We shared the detailed results with the County Board and the Department.

Unit Rate

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used 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 was not aware of any omissions or misreporting of costs or statistics, new contracts, that might impact the rates. The County Board commented that some changes related to privatization caused the transportation unit rate to be higher.

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

November 14, 2022

**Appendix
Cuyahoga County Board of Developmental Disabilities
2020 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics, Adult Program				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	196	(21)	175	To adjust attendance days to Acuity C
C, Facility Based Services (Non-Title XX Only)	2,024	21		To adjust attendance days to Acuity C
		14		To adjust attendance days for January
		12		To adjust attendance for July
		9		To adjust attendance for February
		13		To adjust attendance for August
		1		To adjust attendance for January
		(1)	2,093	To adjust attendance August
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	2,164	(1)	2,163	To reduce the unit from paid claim test
Total Unduplicated Individuals Served Acuity				
A, Supported Emp.-Enclave (Non-Title XX Only)	4	(1)	3	To match documentation
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	722,614	15		To reclassify units for Medicaid eligible individuals
		(2)	722,627	To reclassify units from paid claims test
TCM Units, COG Activity			-	To correctly report SSA units
Other SSA Allowable Units, CB Activity	55,106	(15)	55,091	To reclassify units for Medicaid eligible individuals
Other SSA Allowable Units, COG Activity			-	To correctly report SSA units
Home Choice Units, CB Activity			-	To correctly report SSA units
Home Choice Units, COG Activity			-	To correctly report SSA units
SSA Unallowable Units, CB Activity	79,526	2	79,528	To reclassify units from paid claims test
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 4,367,264	\$ (15,322)		To reclassify 20% of Communication Inclusion Supervisor salary
		\$ (19,317)		To reclassify 20% of Division Manager of Communication salary
		\$ (13,453)		To reclassify 20% of Graphics Communication Engagement Coordinator salary
		\$ 47,544		To reclassify Document Management Supervisor salary
		\$ 38,417		To reclassify Indexing QA Specialist salary
		\$ 86,952		To reclassify Information Systems Manager salary
		\$ 31,508		To reclassify Lead On Base File Clerk salary

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Cuyahoga County Board of Developmental Disabilities
2020 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Salaries, Gen Expense All Program (Continued)		\$ 113,449		To reclassify On Base File Clerks salary
		\$ 77,076		To reclassify salary for the Data Records Admin. & Supervisor of Intake
		\$ 10,335		To reclassify Business & Fiscal Services Manager salary
		\$ (170,554)		To reclassify Adult salaries for employees who retired after program ended
		\$ (160,417)		To reclassify Community Access Specialists salary
		\$ (489,152)	\$ 3,904,330	To reclassify Workforce & Community Development Team salaries
Employee Benefits, Gen Expense All Program	\$ 2,331,774	\$ (8,181)		To reclassify 20% of Communication Inclusion Supervisor benefits
		\$ (10,314)		To reclassify 20% of Division Manager of Communication benefits
		\$ (7,183)		To reclassify 20% of Graphics Communication Engagement Coordinator benefits
		\$ 25,385		To reclassify Document Management Supervisor benefits
		\$ 20,512		To reclassify Indexing QA Specialist benefits
		\$ 46,426		To reclassify Information Systems Manager benefits
		\$ 16,823		To reclassify Lead On Base File Clerk benefits
		\$ 5,518		To reclassify Business & Fiscal Services Manager benefits
		\$ 60,573		To reclassify benefits for the On Base File Clerks
		\$ 41,153		To reclassify benefits of Data Records Admin & Supervisor of Intake
		\$ (91,062)		To reclassify Adult benefits for employees who retired after program ended
		\$ (85,650)		To reclassify Community Access Specialists benefits
		\$ (261,169)	\$ 2,084,605	To reclassify Workforce & Community Development Team benefits
Service Contracts, Gen Expense All Program	\$ 1,711,728	\$ (6,848)	\$ 1,704,880	To reclassify unallowable costs of provider program

Appendix
Cuyahoga County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Other Expenses, Non-Federal Reimbursable	\$ 4,496,745	\$ 6,848		To reclassify unallowable costs of provider program
		\$ 15,322		To reclassify 20% of Communication Inclusion Supervisor salary
		\$ 8,181		To reclassify 20% of Communication Inclusion Supervisor benefits
		\$ 19,317		To reclassify 20% of the Division Manager of Communication salary
		\$ 10,314		To reclassify 20% of Division Manager of Communication benefits
		\$ 13,453		To reclassify 20% of Graphics Communication Engagement Coordinator salary
		\$ 7,183	\$ 4,577,363	To reclassify 20% of Graphics Communication Engagement Coordinator benefits
Program Supervision				
Salaries, School Age	\$ -	\$ 80,651	\$ 80,651	To reclassify Manager of Employment Assessment & Planning salary
Salaries, Service & Support Admin	\$ 202,139	\$ (80,651)		To reclassify Manager of Employment Assessment & Planning salary
		\$ (10,335)	\$ 111,153	To reclassify salary for the Business & Fiscal Services Manager
Employee Benefits, School Age	\$ -	\$ 43,061	\$ 43,061	To reclassify benefits for the Manager of Employment Assessment & Planning
Employee Benefits, Service & Support Admin	\$ 107,926	\$ (43,061)		To reclassify Manager of Employment Assessment & Planning benefits
		\$ (5,518)	\$ 59,347	To reclassify Business & Fiscal Services Manager benefits
Direct Services				
Community Residential, Salaries	\$ 98,205	\$ 24,702		To reclassify Home Mod Coordinator and Residential Services Coordinator salary
		\$ 160,417		To reclassify Community Access Specialists salary
		\$ 91,568	\$ 374,892	To reclassify 50% of salary for the Strategic Analysis Manager and the Division Manager of Community Development
Community Residential, Benefits	\$ 52,434	\$ 13,189		To reclassify Home Mod Coordinator and Residential Services Coordinator benefits
		\$ 85,650		To reclassify Community Access Specialists benefits
		\$ 48,890	\$ 200,163	To reclassify 50% of benefits for Strategic Analysis Manager & Division Manager of Community Development
Community Residential, Service Contracts	\$ 2,908,301	\$ 7,500	\$ 2,915,801	To reclassify interpreter services expense
Transportation Services				
Service Contracts, Gen Expense All Program	\$ 304,242	\$ 4,341	\$ 308,583	To reclassify transportation routing software expense

Appendix
Cuyahoga County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 13,851,839	\$ (47,544)		To reclassify Document Management Supervisor salary
		\$ (38,417)		To reclassify Indexing QA Specialist salary
		\$ (86,952)		To reclassify salary for the Information Systems Manager
		\$ (31,508)		To reclassify Lead On Base File Clerk salary
		\$ (113,449)		To reclassify On Base File Clerks salary
		\$ (24,702)		To reclassify Home Mod Coordinator and Residential Services Coordinator salary
		\$ (77,076)	\$ 13,432,191	To reclassify Data Records Admin. & Supervisor salary
Employee Benefits, Service & Support Admin Costs	\$ 7,395,787	\$ (25,385)		To reclassify Document Management Supervisor benefits
		\$ (20,512)		To reclassify Indexing QA Specialist benefits
		\$ (46,426)		To reclassify Information Systems Manager benefits
		\$ (16,823)		To reclassify Lead On Base File Clerk benefits
		\$ (60,573)		To reclassify On Base File Clerks benefits
		\$ (13,189)		To reclassify Home Mod Coordinator & Residential Services Coordinator benefits
		\$ (41,153)	\$ 7,171,726	To reclassify Data Records Admin. & Supervisor of Intake salary
Service Contracts, Service & Support Admin Costs	\$ 63,318	\$ (4,341)		To reclassify transportation routing software costs
		\$ (7,500)	\$ 51,477	To reclassify Interpreter Services expense
Adult Program				
Salaries, Community Employment		\$ 397,585	\$ 397,585	To reclassify Workforce & Community Development Team salaries
Employee Benefits, Community Employment		\$ 212,279	\$ 212,279	To reclassify Workforce & Community Development Team benefits
Other Expenses, Non-Federal Reimbursable	\$ 3,579,036	\$ 170,554		To reclassify salaries for the employees who retired after program ended
		\$ 91,062	\$ 3,840,652	To reclassify benefits for employees who retired after program ended
Schedule a1 Adult				
Community Employment Line, Less Revenue Column	\$ -	\$ 397,585		To offset Workforce & Community Development salary without supporting adult statistics
		\$ 212,279	609,864	To offset Workforce & Community Development benefits without supporting statistics

OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CUYAHOGA 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 12/13/2022

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