



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 Fulton 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:

Statistics – Service and Support Administration (SSA)

1. We footed the TCM Allowable/Un-Allowable by Staff (Units) and Cost Report B4 Detail reports for accuracy. There were no computational errors.

We compared the number and type of units from these reports 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 Cost Report B4 Detail report 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 no exceptions and we found no noncompliance with the documented activity or elements.

Paid Claims

1. We selected 50 Targeted Case Management (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 one instance of non-compliance as described below and calculated a recoverable finding.

We also reported the corresponding unit adjustment in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	48	Units billed in excess of actual duration of service delivery	\$647.90
		Total	\$647.90

2. We compared the number of reimbursed TCM units from the Summary by Service Code report to the final units reported. Total net Medicaid reimbursed units were less than final TCM units.

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 as reported in the Appendix. We found no costs over \$500 which were non-federal reimbursable.
2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter of 2020 in accordance with Ohio Admin. Code § 5123-4-01(N)(1).

Payroll

1. We compared the salaries and benefit costs on the detailed payroll reports to the amounts reported on the worksheets/forms. There were variances exceeding \$500 that resulted in reclassifications to another program or worksheet/form as reported in the Appendix.
2. We selected six employees and compared the organizational chart, 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 that the County Board had shared personnel costs with another county board of developmental disabilities; however, these costs did not impact any of the tested worksheets/forms.

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. The actual salaries and benefits agreed to the MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for four RMTS observed moments selected by DODD contained the date and time of the moment. We found one moment in which the detail was insufficient to confirm the reported activity.

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

1. 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 identified that the total days in the Cost Report were incorrectly entered. We confirmed the correct statistic and reported the variance in the Appendix.

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

April 28, 2022

Appendix
Fulton 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	15,736	(48)	15,688	To remove units for paid claims error
Attendance Statistics				
Total Days of Attendance by Acuity				
C, Facility Based Services	18	100	118	To correct days of attendance
Direct Services				
Other Expenses, Community Residential	\$ 59,124	\$ 6,000	\$ 65,124	To reclassify community residential expense
Professional Services - Psychological Services				
Other Expenses, Community Residential	\$ -	\$ 600	\$ 600	To reclassify psychological services expense
No. Of Individuals Served, Community Residential	\$ -	\$ 1	\$ 1	To record individual served
Transportation Services				
Employee Benefits, Facility Based Services	\$ 16,786	\$ (16,786)	\$ -	To reclassify OPERS carryover to reconciling expense
Other Expenses, Gen Expense All Program	\$ 19,223	\$ (5,734)	\$ 18,915	To reclassify adult program expense
		\$ 5,426	\$ 18,915	To reclassify transportation program expense
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 17,423	\$ (600)	\$ 10,823	To reclassify psychological services expense
		\$ (6,000)	\$ 10,823	To reclassify Community Residential Services
Adult Program				
Employee Benefits, Facility Based Services	\$ 11,190	\$ (11,190)	\$ -	To reclassify OPERS carryover to reconciling expense
Other Expenses, Facility Based Services	\$ 15,057	\$ (5,426)	\$ 15,365	To reclassify transportation program expenses
		\$ 5,734	\$ 15,365	To reclassify adult program expense
CBCR Reconcile				
CBCR Reconcile Expenses Detail Records				
Other, OPERS Carryover	\$ -	\$ 27,976	\$ 27,976	To reclassify OPERS carryover to reconciling expense

OHIO AUDITOR OF STATE KEITH FABER



FULTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FULTON 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 6/23/2022

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