



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 Hamilton 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

1. We footed the Local Levy Non-Medical Transportation Attendance and Acuity Scores by Date of Service 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 report and the Cost Report. There was no variance greater than 10 percent of the total trips tested.

Allocation Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs on the invoices and General Ledger to the Cost Report. There were variances greater than two percent of total costs reported for each program as reported in the Appendix.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM Units Summary and Detailed reports 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 reports with the Cost Report. There were no variances.

2. We selected 60 Other SSA Allowable units from the TCM Units Detailed 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 variances greater than 10 percent of total units tested as reported in the Appendix. There was no non-compliance with the documentation elements.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

Paid Claims

1. We selected 25 claims for commercial transportation 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. There were no instances of non-compliance.
2. 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 in which the units billed were for an unallowable activity. We calculated a finding for recovery in the amount of \$95.32 and reported the corresponding unit adjustments in the Appendix.
3. We compared the number of reimbursed TCM units from the MBS summary to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses on the General 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 of total service contracts and other expenses on worksheet/forms as reported in the Appendix.
2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
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.

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

Payroll

1. We compared the salaries and benefit costs on the Paycor Data Annual DDS and Final CR Accumulations reports to the amounts reported on the worksheets/forms for cost categories that contribute to Medicaid rates. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions, and Paycor Data Annual DDS 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. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
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 on the MAC Payroll and Quarterly Payroll 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 agreed to the MAC reimbursed salaries and benefits.
2. We confirmed that the documentation for 13 out of 17 RMTS observed moments selected by the Department contained the date and time of the moment and the detail needed to support the activity performed. No supporting documentation was received for four observed moments. We shared the detailed results with the County Board and the Department.

We reviewed responses and documentation for the remaining 13 moments and compared to 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, Attachment B and found no variances in the rate.

Unit Rate

1. For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR 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 areas that might impact the 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 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.

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

November 10, 2022

**Appendix
Hamilton 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 | 369,509 | 11 (7) | 369,513 | To reclassify SSA units for Medicaid eligible individuals |
| Other SSA Allowable Units, CB Activity | 25,340 | (11) | 25,329 | To reclassify SSA units on MUI To reclassify SSA units for Medicaid eligible individuals |
| SSA Unallowable Units, CB Activity | 21,450 | 7 | 21,457 | To reclassify SSA units on MUI |
| Indirect Cost Allocation | | | | |
| Salaries, Gen Expense All Program | \$ 2,421,164 | \$ (50,009) | | To reclassify QI Nurse salary to Direct Services |
| | | \$ (7,540) | | To reclassify unallowable Tax Levy Specialist employee expense |
| Employee Benefits, Gen Expense All Program | \$ 1,329,913 | \$ (19,933) | \$ 2,315,057 | To reclassify QI Nurse salary to Direct Services To reclassify QI Nurse benefits to Direct Services |
| | | \$ (19,354) | \$ 1,290,626 | To reclassify QI Nurse benefits to Direct Services |
| Unallowable Fees, Non-Federal Reimbursable | \$ 3,285,810 | \$ 7,540 | \$ 3,293,350 | To reclassify unallowable Tax Levy Specialist employee expense |
| Program Supervision | | | | |
| Service Contracts, Service & Support Admin | \$ 2,792 | \$ (142) | \$ 2,650 | To reclassify SSA cell phone costs |
| Other Expenses, Service & Support Admin | \$ 1,423 | \$ (580) | \$ 843 | To reclassify SSA convention expense |
| Direct Services | | | | |
| Salaries, Community Residential | \$ 410,565 | \$ 50,009 | | To reclassify QI Nurse salary to Direct Services |
| | | \$ 48,558 | \$ 509,132 | To reclassify QI Nurse salary to Direct Services |
| Employee Benefits, Community Residential | \$ 278,040 | \$ 19,933 | | To reclassify QI Nurse benefits to Direct Services |
| | | \$ 19,354 | \$ 317,327 | To reclassify QI Nurse benefits to Direct Services |
| Professional Services | | | | |
| Psychological Services | | | | |
| Service Contracts, Community Residential | \$ - | \$ 59 | \$ 59 | To reclassify cell phone services for psychology employee |
| Transportation Services | | | | |
| Service Contracts, Facility Based Services | \$ 59,685 | \$ 124,500 | \$ 184,185 | To reclassify Sorta metro access costs |
| Service Contracts, Unassign Adult Program | \$ 124,500 | \$ (124,500) | \$ - | To reclassify Sorta metro access costs |

Appendix
Hamilton County Board of Developmental Disabilities
2020 Cost Report Adjustments

| | Reported Amount | Correction | Corrected Amount | Explanation of Correction |
|--|----------------------------|-------------------|-----------------------------|--|
| Services and Support Admin | | | | |
| Service Contracts, Service & Support Admin Costs | \$ 165,739 | \$ 83 | \$ 165,822 | To reclassify cell phone services for SSA employee |
| Other Expenses, Service & Support Admin Costs | \$ 558,223 | \$ 580 | \$ 558,803 | To reclassify SSA convention expense |
| a1 Adult | | | | |
| Less Revenue, Facility based Services | \$ - | \$ 75,000 | \$ 75,000 | To offset Easter Seals Start-up costs |

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HAMILTON 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 12/1/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov