



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(614) 466-3340

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 Franklin County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021 and certain compliance requirements related to the Cost Report and Medicaid 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, 2021 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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 2021.

Allocation Statistics - Attendance

1. We footed the ARC and Goodwill reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units to the Cost Report Guide. We identified no variances.

We scanned the attendance reports from January 1 to August 31, 2021 and confirmed all days were reported at acuity B or C.

2. We traced the total attendance days for five individuals for each service type for one month during January to August and one month during September to December from the daily attendance documentation and attendance acuity reports to the Cost Report. There were no differences.

Allocation Statistics - Transportation

1. We footed the ARC and Goodwill reports for accuracy. There were no computational errors.

We compared the total number of adult one-way trips from the transportation reports to the Cost Report. There was a variance greater than two percent as reported in the Appendix.

2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There were no variances greater than 10 percent of total adult trips tested.
3. We compared the cost of bus tokens/cabs on the Expenditures Combined report to the *Annual Summary of Transportation Services* and the *Transportation Services* form. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM, Allowable, Unallowable Detail 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 report with the Cost Report. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service 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 no variances.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

Paid Claims

1. We confirmed that the County Board provided both adult services and non-medical transportation and we selected 50 per year among all waiver service codes from the Summary by Service Code.

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 5123-9 in effect at the time of service delivery. We found instances of non-compliance for the FTT -Non-Medical Transportation - One-way trip - Taxi/Livery/Bus service code as described below and calculated a recoverable finding.

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 instances of non-compliance as described below and calculated recoverable findings. We also reported corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Results	Finding
TCM	4	Units billed exceeded actual duration of service	\$54.83
FTT	2	Units billed exceeded actual duration of service	\$30.93
		Total	\$85.76

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 TCM units.
4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services for Metro and FM Transportation, One for All Home Healthcare Agency, and Franklin Transportation Resources. The County Board was reimbursed the lesser of the two rates as per Ohio Admin. Code § 5123:2-9-06 (H)(1).

Paid Claims (Continued)

The County Board's Goodwill contract specified an annual rate and included rendered which included adult day and non-medical transportation, work and community services, and behavioral health services. As a result, we were unable to compare a contracted rate to the reimbursed rate for the selected Goodwill contracted adult and transportation services.

5. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2021.

Non-Payroll Expenditures

1. We traced the Combined Expenditures report to the CBCR forms for indirect costs, program supervision, adult transportation, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Combined Expenditures report from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were variances greater than two percent and non-federal reimbursable costs. There were no unreported reconciliation costs. For any errors, we scanned the Combined Expenditures report for other like errors in the same cost center. We found additional similar errors. We totaled all identified errors as reported in the Appendix.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. 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 programs, professional service costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Pay by Person report to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, and SSA programs. There were no variances.
2. We selected 40 employees and compared the Payroll by Person report, TCM, Allowable, Unallowable Detail report and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance 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 10 percent.
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 for the fourth quarter from the Detail Check History by Employee Name and MAC Quarterly Salary report 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.

Medicaid Administrative Claiming (Continued)

2. We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 17 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

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 indicated the unit rates for Facility Based Services and Enclave were related to the pandemic and/or other changes in service delivery during the year. Also, the County Board indicated the trip unit adjustment (see *Allocation Statistics - Transportation*) should result in a more normative unit rate.

The County Board was not aware of any errors or omissions that might impact 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

September 22, 2023

Appendix
Franklin County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	36,307	(32,376)	3,931	To match trips on transportation report
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	745,739	(4)	745,735	To remove SSA unit errors from paid claims test
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 3,523,357	\$ (57,214)		To reclassify Consumer Funds Specialist salary to Direct Services
		\$ (57,143)		To reclassify Supported Living Payment Clerk salary to Direct Services
		\$ (6,341)	\$ 3,402,659	To reclassify portion of Communication Coordinator salary as Non-Federal Reimbursable costs
Employee Benefits, Gen Expense All Program	\$ 1,721,513	\$ (27,955)		To reclassify Consumer Funds Specialist benefits to Direct Services
		\$ (27,920)		To reclassify Supported Living Payment Clerk benefits to Direct Services
		\$ (3,098)	\$ 1,662,540	To reclassify portion of Communication Coordinator benefits as Non-Federal Reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ 7,515	\$ 6,341		To reclassify portion of Communication Coordinator salary as Non-Federal Reimbursable costs
		\$ 3,098		To reclassify portion of Communication Coordinator benefits as Non-Federal Reimbursable costs
		\$ 3,667	\$ 20,621	To reclassify caseworker supervisor and clerical support services without time and effort documentation as non-federal reimbursable costs
Building Services				
Other Expenses, Service & Support Admin	\$ 557,891	\$ 75,720	\$ 633,611	To reclassify SSA program lease expense

**Appendix
Franklin County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Direct Services				
Salaries, Community Residential	\$ 322,756	\$ 57,214		To reclassify Consumer Funds Specialist salary to Direct Services
		\$ 57,143	\$ 437,113	To reclassify Supported Living Payment Clerk salary to Direct Services
Employee Benefits, Community Residential	\$ 157,699	\$ 27,955		To reclassify Consumer Funds Specialist benefits to Direct Services
		\$ 27,920	\$ 213,574	To reclassify Supported Living Payment Clerk benefits to Direct Services
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 559,216	\$ (75,720)		To reclassify SSA program lease expense
		\$ (3,667)	\$ 479,829	To reclassify caseworker supervisor and clerical support services without time and effort documentation as non-federal reimbursable costs

OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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 10/24/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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