



OHIO AUDITOR OF STATE
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Independent Accountants' Report on Applying Agreed-Up-On Procedures

Ohio Department of Medicaid
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We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM) and the Ohio Department of Aging (ODA), on the Aging Administered Waiver Annual Cost Report (Cost Report) for the Catholic Social Services of the Miami Valley, a PASSPORT Administrative Agency (hereafter referred to as the PAA), for the period July 1, 2018 through June 30, 2019. The PAA's management is responsible for preparing the Cost Report. The sufficiency of these procedures is solely the responsibility of ODM and ODA. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Unless otherwise specified, the PAA provided all of the documents used in the procedures.

Revenue

1. We compared the revenue on *Final Page A* to the General Ledger Detail Report, Income Statement and the 2018 Cost Report. There were no variances.
2. We agreed the Client Liabilities report to the General Ledger Detail Report and the Ledger and the 2018 Cost Report to *Final Page C*. There were no variances.

Square Footage

1. We compared the square footage on the floor plan to the Monthly Square Footage Allocation report. We compared the allocation report to the General Ledger Detail Report. There were no variances.

Trial Balance and Non-Payroll Expenses

1. We compared the disbursements on the General Ledger Trial Balance to *Worksheet 1, Total Allowable Expenses by Line Item*. There were no variances.

We also compared total PASSPORT Information Management System (PIMS) costs to total costs on *Worksheet 2, Waiver Services Expenses Detail*. The variance was below one half percent and an explanation was not reported per the ODA Cost Report memo dated December 31, 2019.

2. We selected 60 disbursements from any cost report accounts on *Worksheet 1* exceeding 10 percent of total non-payroll costs on each waiver worksheet. We compared supporting documentation and classification of the disbursements to the Cost Report Instructions, 2 CFR part 200, and the PAA's Cost Allocation Plan. We then totaled any identified variances by Cost Report account. We reported the aggregated variances exceeding \$1,000, by waiver specific worksheet, in the Appendix. For errors identified, we scanned the corresponding voucher. There were no additional similar variances.

Trial Balance and Non-Payroll Expenses, Continued:

3. We compared the allocation methodologies applied on *Worksheet 1* to the approved methodologies in the Cost Report Instructions and the PAA's Cost Allocation Plan. There were no differences.

Payroll

1. We compared salaries and benefit disbursements on the General Ledger Trial Balance to *Worksheet 1*, Total Allowable Expenses by Line Item. There were no variances.
2. We selected 10 employees and compared the hours and cost categories on the Payroll Journal and Monthly Time Study report to the organizational chart and the General Ledger Detail Reports. We then compared the Ledger to the Cost Report. We also compared the reported salaries and benefits to the Cost Reports Instructions and 2 CFR part 200 to confirm costs were properly allocated, classified and allowable. There were no variances.

Property

1. We compared the capital costs on the Depreciation Expense Report to the General Ledger Detail Report and the Ledger to the General Ledger Trial Balance. We then traced the Trial Balance to *Worksheet 1*. There were no variances.
2. We compared the fiscal year (FY) 2019 Depreciation Expense Report to the FY 2018 Depreciation Expense Report for changes in the depreciation amounts for assets purchased prior to the cost report period, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years or depreciation which was not in compliance with the Cost Report Instructions. There were no variances.
3. We selected one fixed asset which met the PAA's capitalization threshold and was being depreciated in the first year in FY 2019. We recalculated the first year's depreciation for the asset selected based on the Cost Report Instructions and useful life prescribed in the 2018 American Hospital Association Asset Guide. We compared the recalculated depreciation to the reported depreciation. There were no variances exceeding \$1,000 or resulting in decreased costs.
4. We selected one disposed asset from FY 2019 from the Disposal Report and confirmed the disposed asset was not removed from the Depreciation Expense Report. There were losses reported on *Worksheet 1*. We removed the losses in accordance with CMS Publication 15-1, Chapter 1, section 104.10 (E) as reported in the Appendix.
5. We scanned the General Ledger Detail Report for items purchased during the FY 2019 that met the capitalization criteria and traced them to the Depreciation Expense Report. There were no variances.

Contract Monitoring

1. We obtained the PAA's written procedures and supporting documentation for all provider oversight processes during the cost report period. We selected providers for each type of provider oversight, including five pre-certification reviews, five structural compliance reviews and the two event based reviews and determined if the PAA maintained supporting documentation showing it performed oversight processes in accordance with Section II (A)(3)(d)(ii) in the Three Party Agreement and its written procedure requirements. There were no differences.

Catholic Social Services of the Miami Valley
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Aging Administered Waiver Annual Cost Report. 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.

This report is for the use of the ODM and the ODA to assist in evaluating revenues and expenditures recorded in the Cost Report for the year ended June 30, 2019, and certain compliance requirements related to these transactions and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

November 16, 2020

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SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM PASSPORT

COST REPORT									
Finding Number	Work sheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustment	Adjusted Cost
1	1	10	Capital Cost	Screening	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$8,491	(\$2,169)	\$6,322
1	1	10	Capital Cost	Assessment	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$11,720	(\$2,126)	\$9,594
1	1	10	Capital Cost	Case Management	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$39,415	(\$8,827)	\$30,588
1	1	10	Capital Cost	General Admin	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$18,814	(\$5,299)	\$13,515
2	1	4	Assessment	Travel & Training	Misclassification of training expenses	Cost Report Instructions	\$16,449	\$300	\$16,749
2	1	4	General Admin	Travel & Training	Misclassification of training expenses	Cost Report Instructions	\$6,925	\$1,925	\$8,850
2	1	4	Case Management	Travel & Training	Misclassification of training expenses	Cost Report Instructions	\$34,666	\$638	\$35,304
2	1	5	Assessment	Equipment < \$5,000	Misclassification of training expenses	Cost Report Instructions	\$8,596	(\$300)	\$8,296
2	1	5	Case Management	Equipment < \$5,000	Misclassification of training expenses	Cost Report Instructions	\$32,792	(\$638)	\$32,154
2	1	5	General Admin	Equipment < \$5,000	Misclassification of training expenses	Cost Report Instructions	\$11,879	(\$1,925)	\$9,954

PROGRAM Assisted Living

COST REPORT									
Finding Number	Work sheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustment	Adjusted Cost
1	1	10	Capital Cost	Assessment	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$819	(\$103)	\$716
1	1	10	Capital Cost	Case Management	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$2,681	(\$227)	\$2,454
1	1	10	Capital Cost	General Admin	To remove loss on disposal	CMS 15-1, Section 104.10(E)	\$1,072	(\$509)	\$563

Total Effect on Cost Report (\$19,260)

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OHIO AUDITOR OF STATE KEITH FABER



CATHOLIC SOCIAL SERVICES OF THE MIAMI VALLEY

SHELBY 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 12/8/2020

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