



OHIO AUDITOR OF STATE
KEITH FABER





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, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Cuyahoga County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. 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.

Allocation Statistics - Attendance

1. We footed the Day Services Attendance Summary by Consumer, Location, Acuity and Month and Supported Employment Community reports for accuracy. There were no computational errors.

We compared the number of individuals served, days of attendance and 15 minute units from the attendance reports to the Cost Report and Cost Report Guide. There were no differences.

2. We selected five Facility Based Service and five Enclave individuals and traced total attendance days for two months between the monthly attendance documentation and the attendance reports to the Cost Report. There were differences as reported in the Appendix.
3. We compared the acuity level from the attendance reports to the Assessment History screenshots for each individual and ensured at least two individuals from each acuity level were selected. There were no differences.

Allocation Statistics - Transportation

1. We footed the GK & TIMS, CCB Internal Route Data, and ICF Transport reports for accuracy. There were no computational errors.

We compared the number of one-way trips from the transportation reports to the Cost Report. There were no variances greater than two percent.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports. There was a variance greater than 10 percent of total trips as reported in the Appendix.
3. We compared the cost of bus tokens/cabs on the expenditure reports to the Cost Report. There was no variance.

Statistics – Service and Support Administration (SSA)

1. We footed the Services Provided Detail and Home Choice Tracking reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports to the Cost Report. There were no differences.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). There were no differences in the activities or noncompliance with the documentation elements.

Paid Claims Testing

1. We selected 50 recipient dates of adult and transportation services from the MBS data and compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance as described below and calculated recoverable findings.

Service Code	Units	Non-TCM Review Results	Finding
STB	2	Lack of Supporting Documentation	\$25.08
ATB/FTB	4	Units billed in excess of service delivery	\$57.57
ATT	2	Billed incorrect service code	\$5.72
AGG/FGG/FDS/ FDF/ADS/AVH/ FGR/AVF/ADF	91	Lack of details of the services delivered	\$336.04
		Total	\$424.41

We identified the federal financial participation amount and any state match amount for the Individual Options, Level One and the Self-empowered life funding waiver program by service category and provided this information in a separate communication to DODD.

We reported no corresponding unit adjustments for transportation services as we confirmed no units were included in the statistical reports; however, corresponding unit adjustments were reported in the Appendix for adult services with a recoverable finding. We also found instances of non-compliance in four transportation units with no documented type of service provided.

2. We selected 50 Targeted Case Management recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. There were no instances of non-compliance.
3. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. Total net Medicaid 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 contracted transportation services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.

Paid Claims Testing, Continued:

5. We did not compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board did not bill commercial transportation for any of its contracts with transportation providers.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses 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. We found a variance greater than two percent and costs over \$500 which are non-federal reimbursable as reported in the Appendix.
2. We confirmed that the County Board reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).
3. We verified there were associated costs 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 exceeding \$500 that resulted in reclassification to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, Summary Wages and Benefits 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 variances exceeding \$500 as reported in the Appendix.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Gross to Net Register and Employee Benefit reports during the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that the actual salaries and benefits equaled MAC salary and benefit costs.
2. We requested supporting documentation for 20 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There were two moments in which the documentation provided did not reflect the participant name or time.

We also compared 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 for 2019. There were no variances except we had one moment in which the description of the documented activity was too vague to compare to the Medicaid rate.

Unit Rates

1. We inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rate. The County Board was not aware of any areas that might impact the rates.

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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 County Board's Cost Report and compliance with certain requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 20, 2021

**Appendix
Cuyahoga County Board of Developmental Disabilities
2019 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	93,796	(6)	93,790	To remove days due to paid claims errors
A, Supported Emp.-Enclave (Non-Title XX Only)	31,610	(3)	31,607	To remove days due to paid claims errors
B, Facility Based Services (Non-Title XX Only)	51,936	(1)	51,935	To remove days due to paid claims errors
B, Supported Emp.-Enclave (Non-Title XX Only)	349	(1)	348	To remove days due to paid claims errors
Acuity C, Facility Based Services (Non-Title XX Only)	65,607	(4)		To match supporting documentation
		(1)	65,602	To remove days due to paid claims errors
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Supported Emp. - Comm. Emp., CB One Way Trips	5,559	(53)	5,506	To remove unsupported trips
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,827,374	\$ 14,409		To reclassify Admin Specialist CMS salary
		\$ 50,711	\$ 2,892,494	To reclassify Intake Navigator salary
Employee Benefits, Gen Expense All Program	\$ 1,298,492	\$ 29,907	\$ 1,328,399	To reclassify benefits
Service Contracts, Gen Expense All Program	\$ 1,281,421	\$ 106,556	\$ 1,387,977	To reclassify contracted eligibility determination costs
Other Expenses, Non-Federal Reimbursable	\$ 4,230,273	\$ 2,042	\$ 4,232,315	To reclassify gifts as Non-Federal Reimbursable costs
Direct Services				
Salaries, Family Support Services	\$ -	\$ 14,409	\$ 14,409	To reclassify Admin Specialist CMS salary
Employee Benefits, Family Support Services	\$ -	\$ 6,617	\$ 6,617	To reclassify benefits

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Cuyahoga County Board of
Developmental Disabilities
2019 Cost Report Adjustments

Services and Support Admin

Salaries, Service & Support Admin Costs	\$13,187,134	\$ (14,409)			To reclassify Admin Specialist CMS salary
		\$ (14,409)			To reclassify Admin Specialist CMS salary
		\$ (50,711)	\$ 13,107,605		To reclassify Intake Navigator salary
Employee Benefits, Service & Support Admin Costs	\$ 6,056,286	\$ (36,524)	\$ 6,019,762		To reclassify benefits
Service Contracts, Service & Support Admin Costs	\$ 456,673	\$ (106,556)	\$ 350,117		To reclassify contracted eligibility determination costs
 Adult Program					
Other Expenses, Facility Based Services	\$ 246,185	\$ (2,042)	\$ 244,143		To reclassify gifts as Non-Federal Reimbursable costs

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 5/6/2021

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