



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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 Franklin County Board of Developmental Disabilities (County Board) for the year ended December 31, 2019 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, 2019 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, 2019, 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 - Attendance

1. We footed the Summary of Adult Services and ARC and Goodwill Billing 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 variances greater than two percent.

2. We selected five facility based and five enclave individuals and traced total attendance days for two months between the monthly attendance documentation and the Goodwill and ARC Billing reports and the Cost Report. There were no differences.
3. We compared the acuity level on the Billing reports to the Acuity Assessment Instrument (AAI) screenshots for each individual and ensured at least two individuals from each acuity level were selected. There were no differences for eight of the individuals. The County Board could not find any AAI documentation for two of the individuals.

### Allocation Statistics – Transportation

1. We compared the cost of bus tokens/cabs on the Expenditure Detailed reports to the Cost Report. There were no variances.

**Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's CRF SSA Unit reports for accuracy. There were no computational errors.

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

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 variances.

**Paid Claims**

1. We selected 50 recipient dates of adult and transportation services from the Summary by Service Code 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; however, we reported no corresponding unit adjustments.

Service Code	Units	Non-TCM Review Results	Finding
ADF	104	Units billed in excess of delivery	\$ 204.97
AVF	144	Units billed in excess of delivery	\$ 151.13
ATT	4	Units billed in excess of delivery	\$ 51.05
ATT	4	Billed more than invoice amount	\$ 5.05
		<b>Total Finding</b>	<b>\$ 412.20</b>

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 in effect at the time of service delivery. We found 31 TCM units billed in exceeded the actual duration of service. We reported corresponding unit adjustments in the Appendix and calculated recoverable findings of \$381.31.
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 contract services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.
5. We found contracted transportation services in our sample that were billed as commercial transportation (ATT, FTT, STT). We compared the contracts and related rate setting documentation for the period to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 to confirm the following.
  - The contract language is specific and describes the services that will be provided;
  - The County Board has documentation showing that the service is different from what is available to the general public; and
  - The County Board provided documentation showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

### **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. There were variances greater than two percent as reported in the Appendix.
2. We confirmed the County Board uses the county's financial system for reporting; therefore, we did not perform this procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
3. We confirmed that there was an associated cost reported under the appropriate adult program for the final attendance statistics and square footage; however, there was no square footage reported for enclave services. The County Board stated that they contracted out for this service. There were no adult program costs or square footage without corresponding statistics.

### **Payroll**

1. We compared the salaries and benefit costs on the Payroll by Location 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, Payroll by Location 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.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Employees Gross Pay report for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. We requested supporting documentation for 16 RMTS observed moments selected by the Department for the second quarter contained the participant's name, date and time of the moment and the activity performed. The documentation contained the identified elements.

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 and found no variances.

### **Unit Rate**

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 rates for facility based services and enclave. 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.

Franklin County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
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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

September 10, 2021

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

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	600,299	(31)	600,268	To remove units from Paid Claims errors
<b>Direct Services</b>				
Service Contracts, Unassigned Children	\$ -	\$ 83,038	\$ 83,038	To reclassify FCFC costs
<b>Services and Support Admin</b>				
Service Contracts, Service & Support Admin Costs	\$ 1,378,218	\$ (83,038)	\$ 1,295,180	To reclassify FCFC 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 10/5/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)