



OHIO AUDITOR OF STATE
KEITH FABER



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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 Lucas 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 - Transportation

1. We compared the cost of bus tokens/cabs on the Expense Detail report to the Cost Report. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the Receivable Billing Reimbursable Summary by Funding Source and Service 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 greater than 10 percent of total units tested.

Paid Claims

1. We selected 50 recipient dates of transportation services from the Summary by Service Code report 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. 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 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 found transportation services rendered by Toledo Area Regional Transit Authority which were billed as commercial transportation (ATT, FTT, STT). We determined the County Board did not have a contract for these services; however, the reimbursed rates did not exceed the usual and customary rates.
5. We did not compare transportation contracts to the 2015 guidance for non-medical transportation services issued by the Department as the County Board did not have any contracts with commercial transportation providers.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from cost categories that contribute to Medicaid rates. We compared the County Board's documentation to the Cost Report Guide and 2 CFR 200.420 - .475. There were costs over \$500 which are non-federal reimbursable as reported in the Appendix.
2. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.

Payroll

1. We compared the salaries and benefit costs on the Expense Summary report to the amounts reported on the worksheets/forms that contribute to Medicaid rates. There were no variances.
2. We selected 40 employees and compared the organizational chart, Expense Summary report, 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 was a variance 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 for the second quarter from the Employee Earnings History report to the Participant Breakout report to the MAC salaries and benefits submitted on the Cost by Individual Report. Actual salaries and benefits equaled MAC salary and benefit costs.

Medicaid Administrative Claiming (Continued)

2. We requested supporting documentation for 19 RMTS observed moments selected by the Department for the second quarter and determined if supporting documentation contained the participant's name, date and time of the moment and the activity performed. There was one observed moment in which the documentation did not reflect the date, time, and activity of the observed moment.

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.

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.



Keith Faber
Auditor of State
Columbus, Ohio

September 1, 2021

Appendix
Lucas County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,116,802	\$ (40,560)		To reclassify the Public Information Officer's salary
		\$ (17,529)	\$ 2,058,713	To reclassify the Public Information Officer's benefits
Other Expenses, Gen Expense All Program	\$ 460,022	\$ (1,000)		To reclassify unallowable donation expense
		\$ (2,533)		To reclassify promotional TV advertising
		\$ (755)		To reclassify promotional TV advertising
		\$ (2,769)		To reclassify promotional TV advertising
		\$ (1,283)		To reclassify promotional TV advertising
		\$ (2,000)	\$ 449,682	To reclassify sponsorship cost
Non-Federal Reimbursable, Other Expense	\$ 231,060	\$ 40,560		To reclassify the Public Information Officer's salary
		\$ 2,533		To reclassify promotional TV advertising
		\$ 755		To reclassify promotional TV advertising
		\$ 2,769		To reclassify promotional TV advertising
		\$ 1,283		To reclassify promotional TV advertising
		\$ 1,000		To reclassify unallowable donation expense
		\$ 2,000		To reclassify sponsorship cost
		\$ 17,529	\$ 299,489	To reclassify the Public Information Officer's benefits

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LUCAS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LUCAS 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 9/23/2021

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