



OHIO AUDITOR OF STATE
KEITH FABER



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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 on the disbursements recorded in the County Board Cost Report System (Cost Report) of the North East Ohio Network (COG) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report included in the information provided to us by the management of the COG. The COG's management is responsible for the data in the Cost Report and compliance with applicable requirements included in the information provided to us by the COG.

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 COG's disbursements recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report. 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:

Trial Balance and Non-Payroll Expenditures

The procedures in this section were performed on the following categories: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared disbursements for the selected cost categories from the General Ledgers, Employee Earnings Record, Staff Case Note, and Payroll Allocation reports to the COG *Reconciliation* form, *COG Master*, *Summary of Expenditures* and *County Expenditures* forms and to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs*. There were no variances exceeding two percent.
2. We selected 60 non-payroll disbursements in cost categories that contribute to Medicaid rates from the general ledger. We compared the COG's supporting documentation and cost classification to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs and for use by County Boards of Developmental Disabilities* (Cost Report Guides) and 2 CFR 200.420 - .475.

There were variances over \$500 as reported in the Appendix.

Trial Balance and Non-Payroll Expenditures (Continued)

3. We inquired with the COG if any statistics were omitted from the Cost Report and not communicated to member county boards. The COG stated statistics were not communicated to member county boards. We inquired with Portage and Trumbull county boards and it confirmed all statistics were reported in its Cost Reports.

We inquired with Richland County Board and received a breakdown between transportation and adult costs that were charged to the adult program on the Richland County COG Expenditure form which included omitted transportation trips and identified costs without any statistics tracked or reported in the Cost Report. We reclassified transportation costs, added the omitted trips and reclassified costs without statistics as non-federal reimbursable as reported in the Appendix.

4. For the selected categories, we scanned the Payroll Allocation report and job descriptions and compared classification of employees to entries on the COG Master and County Expenditure forms and to the Cost Report Guides. 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 Employee Earnings Record and Payroll Allocation worksheet for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for eight out of 11 RMTS observed moments selected by DODD contained the date and time of the moment and the detail needed to support the activity performed. There were three moments without any supporting documentation.

For the remaining eight moments, we reviewed the responses to the moments and any supporting documentation and 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, Attachment B and found 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 COG's Cost Report and its compliance with certain requirements 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 COG and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio
September 19, 2022

Appendix
North East Ohio Network
(NEON) 2020 COG Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
NEON COG				
Indirect Cost COG				
Other Expenses				To reclassify unsupported expenses to Non-Federal Reimbursable costs
	\$ 105,695	\$ (1,571)		To reclassify employee travel expenses to cost centers benefitted
		\$ (6,609)	\$ 97,515	
Other Services Not Performed COG				
Other Expenses				To reclassify employee travel costs to cost centers benefitted
	\$ -	\$ 124	\$ 124	
Medicaid Administrative Claiming COG				
MAC Costs				
Non-Federal Reimbursable				
Other Expenses				To reclassify unsupported expenses to Non-Federal Reimbursable costs
	\$ -	\$ 1,571	\$ 1,571	
Richland-2020-NEON				
Professional Units Of Service				
Transportation Statistics				
One Way Trips				
Facility Based Services	0	1,361	1,361	To add omitted statistics
Cost of Bus Tokens, Cabs				
Facility Based Services				To reclassify cost of bus tokens, taxi cab costs, bus passes
	\$ -	3,076	3,076	
Ashtabula County				
Other Program				
Direct Services COG Expenses				
Community Residential				To reclassify employee travel costs to cost centers benefitted
	\$ 62,197	\$ 613		To reclassify employee travel costs to cost centers benefitted
		\$ 10	\$ 62,820	To reclassify employee travel costs to cost centers benefitted
Family Support Services				To reclassify employee travel costs to cost centers benefitted
	\$ -	\$ 5	\$ 5	
Columbiana County				
Other Program				
Direct Services COG Expenses				
Community Residential				To reclassify employee travel costs to cost centers benefitted
	\$ 195,684	\$ 4	\$ 195,688	To reclassify employee travel costs to cost centers benefitted
Family Support Services				To reclassify employee travel costs to cost centers benefitted
	\$ 7,982	\$ 5	\$ 7,987	

Appendix
North East Ohio Network
(NEON) 2020 COG Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Cuyahoga County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 28,441	\$ 2		To reclassify employee travel costs to cost centers benefitted
		\$ 27	\$ 28,470	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 2,313,905	\$ 274	\$ 2,314,179	To reclassify employee travel costs to cost centers benefitted
Geauga County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 3,541	\$ 691	\$ 4,232	To reclassify employee travel costs to cost centers benefitted
Lake County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 53,228	\$ 910		To reclassify employee travel costs to cost centers benefitted
		\$ 9	\$ 54,147	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 142,014	\$ 21	\$ 142,035	To reclassify employee travel costs to cost centers benefitted
Lorain County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 2,758	\$ 323		To reclassify employee travel costs to cost centers benefitted
		\$ 4	\$ 3,085	To reclassify employee travel costs to cost centers benefitted
Mahoning County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 10,457	\$ 72	\$ 10,529	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 56,248	\$ 9	\$ 56,257	To reclassify employee travel costs to cost centers benefitted

Appendix
North East Ohio Network
(NEON) 2020 COG Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Medina County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 144,424	\$ 229		To reclassify employee travel costs to cost centers benefitted
		\$ 11	\$ 144,664	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 77,991	\$ 17	\$ 78,008	To reclassify employee travel costs to cost centers benefitted
Portage County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 44,738	\$ 649		To reclassify employee travel costs to cost centers benefitted
		\$ 14	\$ 45,401	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 110,069	\$ 12	\$ 110,081	To reclassify employee travel costs to cost centers benefitted
Service & Support Admin COG Expenses				
Service & Support Admin COG Expenses	\$ 4,373	\$ 83	\$ 4,456	To reclassify employee travel costs to cost centers benefitted
Richland County				
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ -	\$ 27,718	\$ 27,718	To reclassify transportation expenses with statistics
Adult Program COG Expenses				
Facility Based Services	\$ 1,736,784	\$ (1,990)		To reclassify Respite care costs
		\$ (5,675)		To reclassify Respite care costs
		\$ (683)		To reclassify Respite care costs
		\$ (2,549)		To reclassify Respite care costs
		\$ (1,941)		To reclassify Respite care costs
		\$ (6,501)		To reclassify Community Residential expenses
		\$ (1,225)		To reclassify Community Residential expenses
		\$ (3,076)		To reclassify cost of bus tokens, taxi cab costs, bus passes
		\$ (2,155)		To reclassify transportation expenses without statistics
		\$ (27,718)		To reclassify transportation expenses with statistics
		\$ (21,023)	\$ 1,662,248	To reclassify Adult expenses without statistics

Appendix
North East Ohio Network
(NEON) 2020 COG Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Richland County (Continued)				
Other Program				
Transportation COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 2,155	\$ 2,155	To reclassify transportation expenses without statistics
Adult Program COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 21,023	\$ 21,023	To reclassify Adult expenses without statistics
Direct Services COG Expenses				
General				
Community Residential				
Respite	\$ 5,885	\$ 1,990		To reclassify Respite care costs
		\$ 683		To reclassify Respite care costs
		\$ 2,549		To reclassify Respite care costs
		\$ 1,941	\$ 13,048	To reclassify Respite care costs
Children's Programs				
Direct Services COG Expenses				
Early Intervention	\$ 61,891	\$ 216	\$ 62,107	To reclassify employee travel expenses
Other Programs				
Community Residential				
	\$ 473,128	\$ 6,501		To reclassify Community Residential expenses
		\$ 1,225		To reclassify Community Residential expenses
		\$ 5,675		To reclassify Community Residential expenses
		\$ 1,306		To reclassify employee travel costs to cost centers benefitted
		\$ 15	\$ 487,850	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 123,900	\$ 16	\$ 123,916	To reclassify employee travel costs to cost centers benefitted
Stark County				
Other Program				
Direct Services COG Expenses				
Community Residential				
	\$ 178,190	\$ 7		To reclassify employee travel costs to cost centers benefitted
		\$ 2	\$ 178,199	To reclassify employee travel costs to cost centers benefitted
Family Support Services	\$ 187,458	\$ 30	\$ 187,488	To reclassify employee travel costs to cost centers benefitted
Non-Federal Reimbursable	\$ 78	\$ 2	\$ 80	To reclassify employee travel costs to cost centers benefitted

Appendix
North East Ohio Network
(NEON) 2020 COG Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
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Summit County				
Other Program				
Direct Services COG Expenses				
Family Support Services	\$ 541,770	\$ 44	\$ 541,814	To reclassify employee travel costs to cost centers benefitted
Trumbull County				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 3,979	\$ 747		To reclassify employee travel costs to cost centers benefitted
		\$ 1	\$ 4,727	To reclassify employee travel costs to cost centers benefitted
Non-Federal Reimbursable	\$ -	\$ 90	\$ 90	To reclassify employee travel costs to cost centers benefitted
Service & Support Admin COG Expenses				
Service & Support Admin COG Expenses	\$ 657	\$ 13	\$ 670	To reclassify employee travel costs to cost centers benefitted

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NORTH EAST OHIO NETWORK

MAHONING 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 10/11/2022

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