



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(614) 466-3340

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 and statistical data recorded in the County Board Cost Report System (Cost Report) of the Summit County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 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, 2020 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, 2020, 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 - Square Footage

We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2020.

Allocation Statistics - Attendance

1. We footed the Day Services Consolidated and Supported Employment Community Person Summary reports for accuracy. There were computational errors as reported in the Appendix. We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units to the Cost Report Guide. There were variances greater than two percent of attendance statistics per acuity level as reported in the Appendix.
2. We scanned the attendance reports from June 1 to December 31, 2020 to determine if all days were reported at acuity C. There were differences in acuity as reported in the Appendix.
3. We traced the total attendance days for five individuals for each service type for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences as reported in the Appendix.

Allocation Statistics - Transportation

We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board’s TCM-NBS Details report for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the SSA reports with the Cost Report. There were no variances.

2. We selected 60 Other SSA Allowable units from the SSA reports and compared the documented activity to 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 25 claims paid among adult services from the Summary by Service code report. We compared the County Board’s service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 and 5123-9¹ in effect at the time of service delivery. We found instances of non-compliance and calculated recoverable findings as noted in table below and reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Finding
ADF/ADS	16	Units billed when individual was absent	\$ 150.86
ADF/ADS	51	Units billed without description of services delivered	\$ 556.30
TCM	29	Units billed included travel time	\$ 356.38
TCM	1	Units billed in excess of actual duration of service delivery	\$ 13.62
		Total	\$ 1,077.16

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(F). We found instances of non-compliance as described in Procedure 1 above and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.
3. We compared the number of reimbursed TCM units from the MBS summary to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We scanned the Summary by Service Code for the period January 1, 2020 through December 31, 2020 and found no paid waiver transportation services. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract adult services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06 (H)(1).

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses on the Expenditures Detail report from 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 and non-federal reimbursable costs exceeding \$500 as reported in the Appendix.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements

Non-Payroll Expenditures (Continued)

2. We confirmed through inquiry, that the County Board uses the county's financial system for reporting.
3. We confirmed that there was an associated cost 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 Expenditures Detail reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions, Expenditure Detail report 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 as reported in the Appendix.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
4. We confirmed through inquiry with the County Board that it had no shared personnel costs with other County Boards.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the NHI DIST report for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits totals agreed to MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for 13 of the 16 RMTS observed moments selected by the Department contained the date and time of the moment and 15 observed moments contained the detail needed to support the activity performed. We found two moments in which the documentation did not contain either the date or time and one moment in which no documentation was provided.

We reviewed responses and documentation for the 15 moments with 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 one variance. We shared the detailed results with the County Board and the Department.

Unit Rate

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR notes and any Department Desk Review notations and 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. 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.

Summit County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 4

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

November 15, 2022

Appendix
Summit County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	154	8	162	To agree to Attendance Detail report and correct computational errors
A, Facility Based Services (Title XX Only)	8	(8)	-	To agree to Attendance Detail report and correct computational errors
B, Facility Based Services (Non-Title XX Only)	36	2	38	To agree to Attendance Detail report and correct computational errors
B, Facility Based Services (Title XX Only)	3	(3)	-	To agree to Attendance Detail report and correct computational errors
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	10,180	(5,213)		To reclassify Acuity A days to C for June to December
		(7)	4,960	To remove attendance days corresponding to paid claims findings
B, Facility Based Services (Non-Title XX Only)	3,586	(1,577)	2,009	To reclassify Acuity B days to C for June to December
C, Facility Based Services (Non-Title XX Only)	1,778	6,790		To reclassify Acuity A and B days to Acuity C for June to December
		8		To add unreported days of attendance from sample testing
		(9)	8,567	To remove attendance days corresponding to paid claims findings
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	342,386	(30)	342,356	To remove TCM units related to paid claims findings
Indirect Cost Allocation				
Other Expenses, Gen Expense All Program	\$ 582,973	\$ 15,073		To reclassify contracted JFS eligibility services
		\$ 13,117		To reclassify contracted JFS eligibility services
		\$ 12,936		To reclassify contracted JFS eligibility services
		\$ 12,565	\$ 636,664	To reclassify contracted JFS eligibility services
Unallowable Fees, Non-Federal Reimbursable	\$ 798,172	\$ 379,458		To reclassify unallowable Admin fees
		\$ 403,453		To reclassify unallowable Admin fees
		\$ 320,766		To reclassify unallowable Admin fees
		\$ 391,451	\$ 2,293,300	To reclassify unallowable Admin fees
Program Supervision				
Salaries, Unassign Children Program	\$ 140,381	\$ 67,563	\$ 207,944	To reclassify Director of Support & Development salary
Salaries, Unassign Adult Program	\$ -	\$ 45,042	\$ 45,042	To reclassify Director of Support & Development Benefits
Employee Benefits, Unassign Children Program	\$ 58,830	\$ 8,173	\$ 67,003	To reclassify Director of Support & Development salary
Employee Benefits, Unassign Adult Program	\$ -	\$ 5,448	\$ 5,448	To reclassify Director of Support & Development Benefits
Direct Services				
Service Contracts, Community Residential	\$ 1,961,962	\$ 11,599	\$ 1,973,561	To reclassify Accessibility Modificaiton Equipment expenses

Appendix
Summit County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 230,104	\$ (15,073)		To reclassify JFS eligibility services
		\$ (13,117)		To reclassify JFS eligibility services
		\$ (12,936)		To reclassify JFS eligibility services
		\$ (12,565)		To reclassify JFS eligibility services
		\$ (11,599)	\$ 164,814	To reclassify Accessibility Modification equipment expenses
Adult Program				
Salaries, Unassign Adult Program	\$ 1,034,819	\$ (112,605)	\$ 922,214	To reclassify Director of Community Supports & Development salary
Employee Benefits, Unassign Adult Program	\$ 430,680	\$ (13,621)	\$ 417,059	To reclassify Director of Community Supports & Development salary
Other Expenses, Unassign Adult Program	\$ 1,511,569	\$ (379,458)		To reclassify unallowable Admin fees expense
		\$ (403,453)		To reclassify unallowable Admin fees expense
		\$ (320,766)		To reclassify unallowable Admin fees expense
		\$ (391,451)	\$ 16,441	To reclassify unallowable Admin fees expense

OHIO AUDITOR OF STATE KEITH FABER



SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SUMMIT 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 12/1/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov