



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 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 Summit County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021 and certain compliance requirements related to the Cost Report and Medicaid 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, 2021 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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 2021.

Allocation Statistics - Attendance

1. We footed the Day Services Summary and Detail reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide. We identified no variances; however, we received revised attendance reports as part of the Unit Rate procedure and reperformed the procedure and found variances as reported in the Appendix.

We scanned the revised attendance reports from January 1 to August 31, 2021 and found days that were not reported at acuity B or C as identified in the Appendix.

Allocation Statistics – Attendance (Continued)

2. We traced the total attendance days for five individuals for each service type for one month during January to August and one month during September to December from the daily attendance documentation and revised attendance 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, 2021 through December 31, 2021 and found no paid waiver transportation services.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM Consolidated reports 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. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service 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.

Paid Claims

1. We confirmed that the County Board only provided adult services and we selected 25 per year among all waiver service codes from the Summary by Service Code. 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 5123-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: ADS - Adult Day Support: Daily and ADF - Adult Day Support:15 Minutes. We calculated recoverable findings in the table below and reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Review Results	Finding
ADS	4	Lack of supporting documentation	\$164.71
ADF	12	Lack of supporting documentation	\$13.91
		Total	\$178.62

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 no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the Summary by Service Code 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, 2021 through December 31, 2021 and found no paid waiver transportation services.

Non-Payroll Expenditures

1. We traced the Expenditures Detail report to the Cost Report forms for Indirect Costs, SSA and Adult Programs. We found no variances.

Non-Payroll Expenditures (Continued)

2. We selected 60 disbursements from the service contracts and other expenses from the Expenditure Detail reports from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were variances greater than two percent, unreported reconciliation, and non-federal reimbursable costs. For any errors, we scanned the detailed expenditure report for other like errors in the same cost center. We found additional similar errors including instances in which multiple vendors were used for the type of expense. We grouped and totaled all similar errors that exceeded two percent in the same cost center as reported in the Appendix.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. 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, professional service costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Expenditures Crosswalk report to the amounts reported on the worksheets/forms for Indirect Costs, SSA and adult programs. There were no variances.
2. We selected 40 employees and compared the organizational chart and job descriptions to the basis for allocation and worksheet in which each employee's salary and benefit costs were allocated per the Payroll Detail and Expenditure Crosswalk reports 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 for the fourth quarter from the Quarterly MAC salaries and benefit report 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 compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 25 RMTS observed moments selected by the Department. We found no variances.

Unit Rate

We inquired with County Board management regarding whether Facility Based Services and Community Employment costs tested in Non-Payroll Expenditures were without corresponding statistics. We also scanned the Expenditure Detail report and compared the vendors to the Day Services Summary and Detail reports and identified adult program vendors without corresponding statistics. The County Board provided revised Day Services Summary and Detail reports and we reported the additional attendance days, individuals served and 15 minute units in the Appendix.

Unit Rate (Continued)

For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the Cost Report notes and any Department desk review notations and inquired with County Board management to identify any 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 errors, omissions or misclassifications with the exception of the additional adult program statistics identified.

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 American Institute of Certified Public Accountants (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

October 3, 2023

**Appendix
Summit County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program, Non-Title XX Only				
Total Individuals Served, Supported Emp.- Community Employment	85	6	91	To add omitted individuals served
15 Minute Units, Supported Emp. - Community Employment	8,668	367	9,035	To add omitted 15 minute units
Total Unduplicated Individuals Served				
Acuity				
A, Facility Based Services (Non-Title XX Only)	100	14	114	To add omitted individuals served
B, Facility Based Services (Non-Title XX Only)	23	1	24	To add omitted individuals served
B, Facility Based Services (Title XX Only)	2	(1)	1	To remove individual served
C, Facility Based Services (Title XX Only)	-	1	1	To add omitted individuals served
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	6,087	(4,886)		To reclass acuity A days from 1/1 to 8/31 to acuity B
		3		To add days from days of attendance sample
		(5)		To remove days for errors in Paid Claims sample
		1,040	2,239	To add omitted days
B, Facility Based Services (Non-Title XX Only)	1,061	4,886		To reclass acuity A days from 1/1 to 8/31 to acuity B
		255	6,202	To add omitted days
C, Facility Based Services (Non-Title XX Only)	1,056	98	1,154	To add omitted days
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 346,590	\$ 60		To reclassify computer cost with lack of documentation to non-federal reimbursable costs
		\$ 598	\$ 347,248	To reclassify employee gifts as non-federal reimbursable costs
Other Expenses, Gen Expense All Program	\$ 475,081	\$ (60)		To reclassify computer cost with lack of documentation to non-federal reimbursable costs
		\$ 65,000		To reclassify quality of life database project expenses to indirect costs
		\$ 6,318	\$ 546,339	To reclassify intake cost

Appendix
Summit County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Program Supervision				
Salaries, Unassign Adult Program	\$ -	\$ 59,462	\$ 59,462	To reclassify adult portion of Director of Community Supports & Development salary to Program Supervision
Salaries, Service & Support Admin	\$ -	\$ 92,838	\$ 92,838	To reclassify SSA salaries for the SSA Senior Manager
Employee Benefits, Unassign Adult Program	\$ -	\$ 18,947	\$ 18,947	To reclassify adult portion of Director of Community Supports & Development Benefits to Program Supervision
Employee Benefits, Service & Support Admin	\$ -	\$ 33,876	\$ 33,876	To reclassify SSA benefits for the SSA Senior Manager
Direct Services				
Community Residential, Contracted Services	\$ 1,459,092	\$ (9,632)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (4,128)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (4,266)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (6,737)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ 22,285	\$ 1,456,614	To reclassify Environmental Accessibility Modification
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 8,211,659	\$ (92,838)	\$ 8,118,821	To reclassify SSA salaries for the SSA Senior Manager
Employee Benefits, Service & Support Admin Costs	\$ 3,213,813	\$ (33,876)	\$ 3,179,937	To reclassify SSA benefits for the SSA Senior Manager
Service Contracts, Service & Support Admin Costs	\$ 418,851	\$ (6,231)		To reclassify an audit finding payment to reconciliation
		\$ (6,318)		To reclassify intake cost
		\$ (22,285)	\$ 384,017	To reclassify Environmental Accessibility Modification
Other Expenses, Service & Support Admin Costs	\$ 70,429	\$ (598)	\$ 69,831	To reclassify employee gifts as non-federal reimbursable costs

Appendix
Summit County Board of Developmental Disabilities
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Salaries, Unassign Adult Program	\$ 1,130,332	\$ (59,462)	\$ 1,070,870	To reclassify adult portion of Director of Community Supports & Development salary to Prog. Supervision
Employee Benefits, Unassign Adult Program	\$ 469,200	\$ (18,947)	\$ 450,253	To reclassify adult portion of Director of Community Supports & Development Benefits to Program Supervision
Service Contracts, Unassign Adult Program	\$ 470,327	\$ (65,000)		To reclassify quality of life database project expenses to indirect costs
		\$ (2,408)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (1,032)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (1,066)		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ (1,684)	\$ 399,137	To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
Other Expenses, Non-Federal Reimbursable	\$ 290	\$ 12,040		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ 5,160		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ 5,332		To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
		\$ 8,421	\$ 31,243	To reclassify a donation to Provider for DSP Appreciation as Non-Federal Reimbursable costs
Reconciliation				
Fees Paid to DODD - Other - Self Audit Finding	-	\$ 6,231	\$ 6,231	To reclassify an audit finding payment to reconciliation

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 11/9/2023

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