



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
614-466-3340
ContactMCA@ohioauditor.gov

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 Hamilton County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 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, 2022 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, 2022, 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 2022.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We footed the Non-Medical Transportation Attendance and Acuity Scores by Date of Service report for accuracy. We found a computational difference of one unit.

We compared the total number of adult one-way trips from the transportation report to the Cost Report. There were variances as reported in the Appendix.

2. We traced the number of trips for all nine adults for one month from the daily service documentation to the revised transportation report. There were no variances.

Allocation Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs on the DDS Expenses and Non-Medical Transportation Attendance and Acuity Scores by Date of Service report to the *Annual Summary of Transportation Services* and the *Transportation Services* forms.

There were variances for omitted costs as reported in the Appendix.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM and Non-Billable TCM Units 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 provided non-medical transportation services, and we selected 25 non-medical transportation services among all waiver transportation service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery. We found instances of non-compliance in the ATT - Non-Medical Transportation - One-way trip - Taxi/Livery/Bus service as described and calculated recoverable findings.

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 below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Result	Finding
ATT	64	Units billed for services not provided	\$178.64
TCM	2	Units billed for travel time	\$27.21
TCM	2	Unit billed for direct services	\$27.42
TCM	63	Units billed in excess of services delivered	\$603.47
TCM	23	Units billed by 2 SSAs at same time for the same activity	\$558.51
		Total	\$1,395.25

3. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2022.
4. We compared the number of reimbursed TCM units from the Summary by Service Code report to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the DDS Expenses and Cost Report Accumulations report to the amounts reported on the CBCR forms for indirect costs, program supervision, adult transportation services, SSA and adult programs. We found no variances.

Non-Payroll Expenditures (Continued)

2. We selected 60 disbursements from the service contracts and other expenses on DDS Expenses report 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 costs and non-federal reimbursable costs. For any errors, we scanned the DDS Expenses report for other like errors in the same cost center and found none.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Salary report to the Cost Report Accumulations report and from the Accumulations report to the amounts reported on the forms for indirect costs, program supervision, and SSA. There was a variance exceeding \$500 as reported in the Appendix.
2. We selected 40 employees from the Salary Report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salary report, Non-Billable TCM Units report and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance with the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Employee Roster and Organizational Chart and compared the classification of employees to entries on the Cost Report forms and Cost Report Guide to identify similar errors. There were additional variances as reported in the Appendix.
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 first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. For moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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 17 RMTS observed moments selected by the Department. We found no variances for 15 moments.

We found the description in the comment section for one moment was missing and there was no supporting documentation for the moment and, as a result, we could not determine the activity being performed. Additionally, we found one RMTS moment with a variance between the moment answer and activity code. We inquired with the County Board and confirmed this moment was incorrectly coded.

For this variance in the identified activity, we used Attachment B of the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology and compared the Medicaid rate that corresponds to the documented activity to the rate on the quarterly RMTS Participant Moments Question and Answer Report. We found variances in the Medicaid rate for the miscoded moment. We shared the results with 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 indicated it was not aware of any errors that might impact the identified unit 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 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

January 7, 2025

Appendix
Hamilton County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB Cost of Bus, Tokens, Cabs	\$ 530,400	\$ 692		To report unreported per mile costs
		\$ 3,776	\$ 534,868	To report unreported commercial costs
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	368,017	(90)	367,927	To remove unsupported TCM units and reclassify unallowable TCM units
SSA Unallowable Units, CB Activity	30,438	25	30,463	To reclassify unallowable TCM units
Capital Costs				
Movable Equipment, General Expense All Program	\$ 10,380	\$ 798	\$ 11,178	To add depreciation for capital asset
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 2,598,220	\$ (163,000)		To reclassify Support Navigator salaries
		\$ (578,739)		To reclassify Quality Specialist, Housing, Advocacy and Nurse consultant employee salaries
		\$ (67,227)	\$1,789,254	To reclassify Family Engagement Coordinator Salary
Employee Benefits, Gen Expense All Program	\$ 1,427,952	\$ (57,748)		To reclassify Support Navigator benefits
		\$ (205,035)		To reclassify Quality Specialist, Housing, Advocacy and Nurse consultant employee salaries
		\$ (23,817)	\$1,141,352	To reclassify Family Engagement Coordinator benefits
Other Expenses, Non-Federal Reimbursable	\$ 42,627	\$ 5,028	\$ 47,655	To reclassify promotional items
Other Expenses, Gen Expense All Program	\$ 813,118	\$ (5,028)		To reclassify promotional items
		\$ (5,318)	\$ 802,772	To reclassify capital asset expense
Direct Services				
Salaries, Community Residential	\$ 405,738	\$ 578,739	\$ 984,477	To reclassify Quality Specialist, Housing, Advocacy and Nurse consultant employee salaries
Salaries, Family Support Services	\$ -	\$ 67,227	\$ 67,227	To reclassify Family Engagement Coordinator Salary
Benefits, Community Residential	\$ 200,795	\$ 205,035		To reclassify Quality Specialist, Housing, Advocacy and Nurse consultant employee salaries
		\$ 81,500		To reclassify Support Navigator salaries
		\$ 246,023	\$ 733,353	To reclassify Funding Support Team Leader salary
Benefits, Family Support Services	\$ -	\$ 23,817		To reclassify Family Engagement Coordinator benefits
		\$ 28,874		To reclassify Support Navigator benefits
		\$ 87,161	\$ 139,852	To reclassify Funding Support Team Leader benefits

Appendix
Hamilton County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 7,789,944	\$ 81,500		To reclassify Support Navigator salary
		\$ (492,045)	\$7,379,399	To reclassify Funding Support Team Leader salary
Employee Benefits, Service & Support Admin Costs	\$ 3,665,019	\$ (3,737)		To correct SSA benefit total to match payroll report
		\$ 28,874		To reclassify Support Navigator benefits
		\$ (174,321)	\$3,515,835	To reclassify Funding Support Team Leader benefits
Adult Program				
Salaries, Unassign Adult Program	\$ -	\$ 246,022	\$ 246,022	To reclassify Funding Support Team Leader salary
Employee Benefits, Unassign Adult Program	\$ -	\$ 87,160	\$ 87,160	To reclassify Funding Support Team Leader benefits
Service Contracts, Community Employment	\$ 140,043	\$ (72,360)	\$ 67,683	To reclassify Pathways match payment
CBCR Reconcile Expenses				
CBCR Reconcile Expenses Detail				
Records, Match paid to Hamilton County Mental Health Recovery Board	\$ -	\$ 72,360	\$ 72,360	To reclassify Pathways match payment
Purchases Greater than \$5,000	\$ -	\$ 5,318	\$ 5,318	To reclassify capital asset expense

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HAMILTON COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HAMILTON 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 1/28/2025

65 East State 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
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