

OHIO AUDITOR OF STATE
KEITH FABER



Summit County
Job and Family Services

Performance Audit

June 2025

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To the Residents of Summit County and Summit County Department of Job and Family Services:

The Auditor of State's Office recently completed a performance audit of the Summit County Department of Job and Family Services' (the Department) Medicaid Non-Emergency Transportation (MNET) program. This service to the Department and to the taxpayers of the County is being provided at the request of the Department.

This audit report contains information, supported by detailed analysis, to enhance the overall efficiency, effectiveness, and transparency of the MNET program. This report has been provided to the Department and its contents have been discussed with appropriate staff and leadership.

It is my hope that the Department will use the results of the performance audit as a resource for improving operational efficiency as well as service delivery effectiveness. The analysis contained within are intended to provide management with information to consider while making decisions about their operations.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2025

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Summit County Department of Job and Family Services

Performance Audit Summary

WHAT WE LOOKED AT

We conducted this audit at the request of Summit County Department of Job and Family Services (SCDJFS or the Department) to analyze the County's Medicaid Non-Emergency Transportation (MNET) program. MNET is a federal program that aims to ensure Medicaid users have access to and from medical appointments. In Ohio, this program is operated at the county level with support from the State. The scope areas of this performance audit included examining Medicaid Non-Emergency Transportation Funding and Finances, Medicaid Non-Emergency Transportation Organizational Structure and Personnel, and Medicaid Non-Emergency Transportation Service Delivery.

For the purposes of this audit, a set of peers were used for comparisons with the Department. Peer County Department of Job and Family Services (CDJFS) offices were selected for comparability to SCDJFS in population size and density, county classification (urban, suburban, or rural), and the Medicaid population within each county.

WHAT WE FOUND

We found that while SCDJFS is in compliance with state and federal legal requirements surrounding operation of the MNET program, peer CDJFS' MNET operations showed there are other potential program designs involving alternative MNET staffing arrangements and varying extent of outsourced administrative activities. Our audit identified one recommendation in MNET Contract Management and two key observations across sections covering MNET Service Delivery and MNET Staffing & Salaries.

KEY OBSERVATIONS

Key Observation 1: The Department uses a third-party transportation broker to schedule transportation for eligible individuals. By contracting out a part of the program, SCDJFS is able to be reimbursed for the administrative costs related to scheduling rides and managing transportation service providers. This is possible because the third-party contract is billed as a direct cost. If the Department managed this portion of the program with its own

employees, the administrative expenses would be considered an indirect cost and not be fully reimbursed. By using the third-party contractor, SCDJFS is minimizing the administrative expense to the County associated with the MNET program.

Key Observation 2: The administration of MNET programs varies from county to county and no best practice related to staffing could be identified. Both the number of individuals that have MNET responsibilities and the salary structure for those individuals was not consistent across the peer group. SCDJFS uses caseworkers to administer the MNET program and these individuals have other responsibilities in addition to MNET. While some peer CDJFS may have fewer employees administering the MNET program, they may be doing so on an exclusive basis and have more time to dedicate to the program. Similarly, salaries for those administering MNET at other CDJFS may be lower, but those employees may have less complex functions compared to Department employees.

SUMMARY OF RECOMMENDATIONS

Recommendation 1: While SCDJFS addresses complaints from contracted service delivery providers and MNET riders as they arise, there is no formal feedback mechanism in place. Best practices on Procurement of Financial Services from GFOA state there should be consideration given to the breadth, depth, and quality of the services provided and staff offering the service. Without a mechanism to collect feedback from riders, SCDJFS cannot fully assess the quality of the services provided by SCDJFS' contracted service delivery providers. SCDJFS should implement a feedback mechanism to collect data from both contracted MNET service delivery providers and MNET riders to better inform future changes to the program.

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Introduction

Ensuring that all residents have access to programs and services that help individuals have healthy, safe, and stable lives is one of the purposes of government. Governments are often tasked with assisting individuals who are members of vulnerable populations that may need additional services to help reach this goal. In Ohio, the Ohio Department of Job and Family Services (ODJFS) and the Ohio Department of Medicaid (ODM) are both responsible for overseeing the distribution of millions of dollars for programs related to public assistance, social services, child support enforcement, and workforce development.

While these programs are state sponsored, they are administered at the county level. Within Summit County, the County Department of Job and Family Services oversees public assistance and the workforce development programs. Many of these programs receive Medicaid funding from ODJFS. Medicaid programs provide a variety of services including access to preventative health care, long-term care, disability services, and school-based programs. Individuals accessing Medicaid services at times may need additional support, such as transportation.

Summit County Department of Job and Family Services (SCDJFS or the Department) requested a performance audit of the County's Medicaid Non-Emergency Transportation (MNET) program, which is a part of Public Assistance, for an assessment of the potential to improve program efficiencies through peer comparisons and to ensure compliance with rules, processes, and procedures. The program is a federally required service that provides transportation to and from medical appointments for eligible Medicaid recipients.

SCDJFS administers its MNET program with the assistance of a third-party entity that organizes transportation for eligible recipients. At the request of the Department, the Ohio Auditor of State's Ohio Performance Team (OPT) conducted this performance audit and analyzed the Department's funding and financial management of the MNET program, organizational structure and personnel of those employees responsible for administering the program, and the MNET service delivery model including contract management & oversight practices.¹

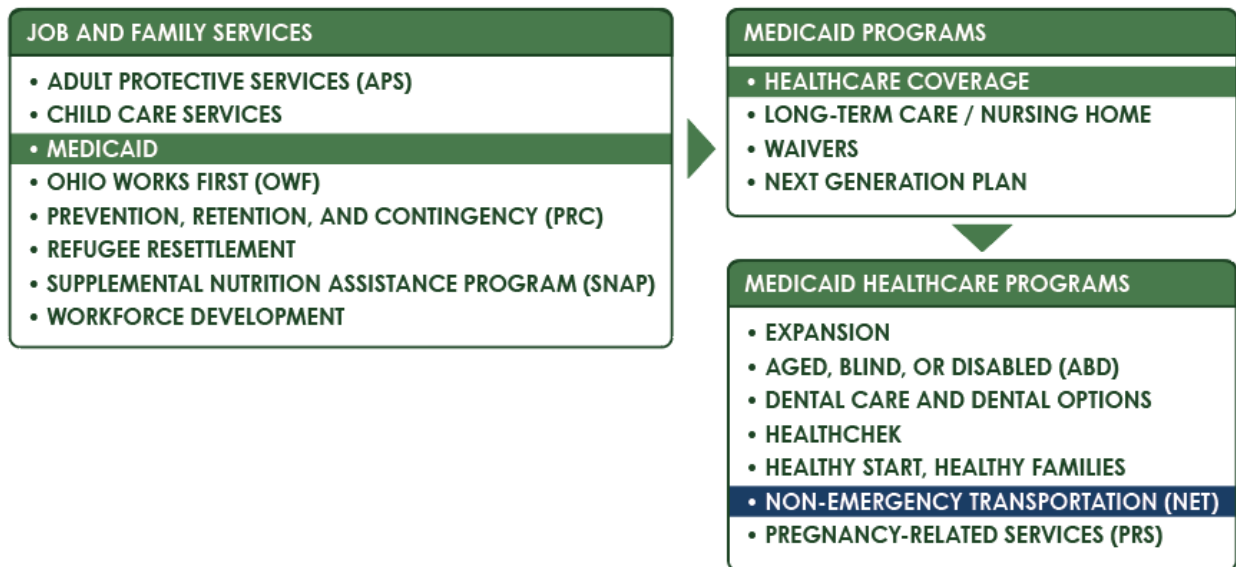
¹ Performance audits are conducted in accordance with Generally Accepted Government Auditing Standards, see [Appendix A](#) for more details.

Summit County Job and Family Services

Summit County (the County) covers 419 square miles in northeastern Ohio and contains the City of Akron. As of 2023, the County’s estimated population was approximately 540,000, making it the fourth most populous county in Ohio.

Summit County Department of Job and Family Services (SCDJFS or the Department) provides workforce development and public assistance programs to eligible residents. The graphic below highlights some of the types of programs offered by the Department. As mentioned previously, these programs are generally funded through state and federal grants and administered at the county level. Medicaid is a large federal program that provides a variety of services to populations that are considered at-risk and falls under the umbrella of public assistance programs administered by SCDJFS.

SCDJFS Programs



Source: SCDJFS

Approximately 168,000 residents, or 31 percent of the County population, are enrolled in Medicaid. These individuals have access to a variety of services based on their identified needs. Services may include routine wellness checks for children, prenatal support for pregnant women, low-cost medical care for individuals below certain income thresholds, and other programs designed to ensure the health and welfare of the general public.

SCDJFS MNET Program Overview

Accessing healthcare requires reliable transportation to and from regularly scheduled appointments. The Medicaid Non-Emergency Transportation (MNET) program ensures that Medicaid participants are able to schedule rides in advance when necessary. We requested ridership data from SCDJFS to understand the MNET program and the level of service it provides to the residents of Summit County. We also requested financial information from the County to summarize the direct costs associated with the vendors who provide this transportation service to eligible recipients.

Ridership

Ridership indicates the number of people using the programs, the number of rides that are taken, and the miles driven. The program’s cost is driven by the rides provided to participants. Between FFY 2022 and FFY 2023, total rides, miles driven, and people served increased. When comparing FFY 2024 data to the previous two program years, we identified that the utilization of the program in regards to the number of rides provided continued to increase. The table below shows the available data for rides provided, miles driven, and individuals served for FFY 2022 through FFY 2024. Of note, a ride indicates a trip from one location to another, so a trip to and from an appointment would be counted as two rides in this data.

SCDJFS FFY 2022 – FFY 2024 MNET Statistics

	FFY 2022	FFY 2023	FFY 2024
Rides Provided	82,406	93,240	107,550
Miles Driven	539,679	636,971	N/A
People Served	1,231	1,330	N/A

During the audit we requested program statistics for FFY 2024. At the time of the request, the FFY was incomplete, and SCDJFS provided data for the nine months that had occurred. We were unable to receive a complete dataset. The only complete information we received was for the total number of rides provided. Because of this, the miles driven and individuals served in FFY 2024 was not identified in the table above.

FFY 2023 Ridership data

In FFY 2023, 93,240 total rides were provided to 1,330 individuals through the MNET program. These rides resulted in a total of 636,971 miles driven. For purposes of the data, a ride is tracked as a single leg of a journey, so travel to and from an appointment would be counted as two rides.

SCDJFS FFY 2023 MNET Statistics



**Total Rides
Provided**

93,240



**Total Miles
Driven**

636,971



**Total People
Served**

1,330

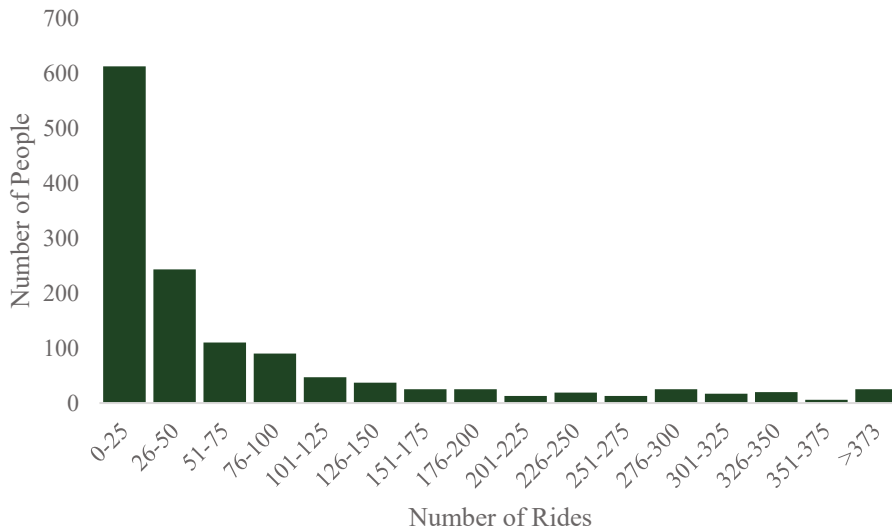
Source: SCDJFS

With 168,000 residents in Summit County enrolled in Medicaid, fewer than one percent of these individuals use the MNET program. While this is a critical service that is provided, it is a small component of the overall operations at SCDJFS.

For those 1,330 people that did use this service in FFY 2023, the level in which the service was used varied. The total number of trips taken by an individual ranged from 1 to 704 in FFY 2023. While the average number of trips per person was approximately 70, nearly half the individuals using the service took fewer than 25 trips. As seen in the chart below, 612 individuals, or approximately 46 percent, took between 1 and 25 rides in FFY 2023.

SCDJFS FFY 2023 Number of Rides Per Person

Source: SCDJFS



Similar to the number of trips taken, the distance traveled varied. In FFY 2023, rides provided through the SCDJFS MNET program ranged from 0.03 to 54.6 miles, with 46 percent of the trips were between 3.4 and 9.0 miles.

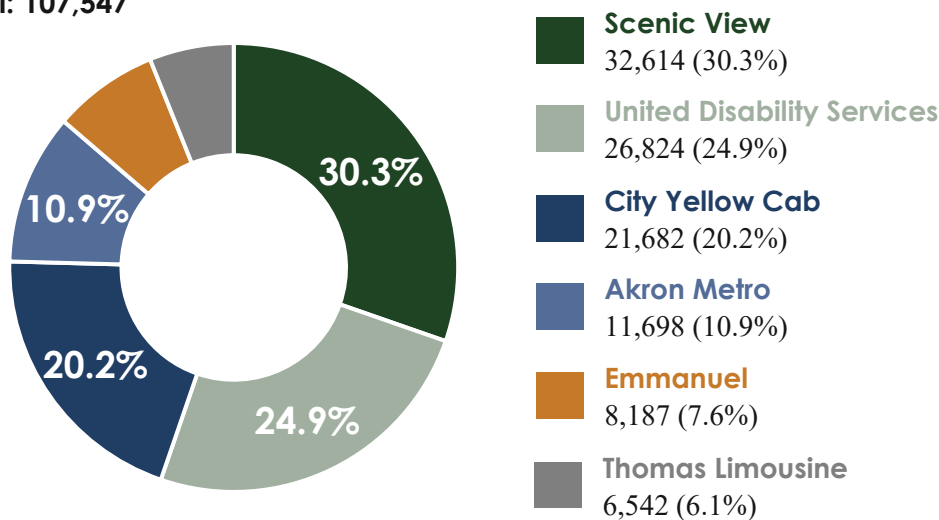
Providers

In FFY 2024, SCDJFS used six different service providers, or vendors, to provide transportation to eligible people through the MNET program. Providers were selected using a scored evaluation tool after a period of bidding. Performance requirements are outlined in the contracts which are then monitored by the broker.

Metro Regional Transit Authority is one of the six providers and serves as SCDJFS’s broker. When a prospective rider calls the broker, Metro schedules the ride based on need. The chart below shows the distribution of rides provided by vendor in FFY 2024.

Provider Share of Rides FFY 2024

Total: 107,547



Source: SCJFS

Providers charge for transportation services based on the miles driven. Information on the costs associated with the program can be found in the **Financial Background** section, but it is important to understand that the program is fully reimbursed through state and federal Medicaid funds.

Audit Methodology

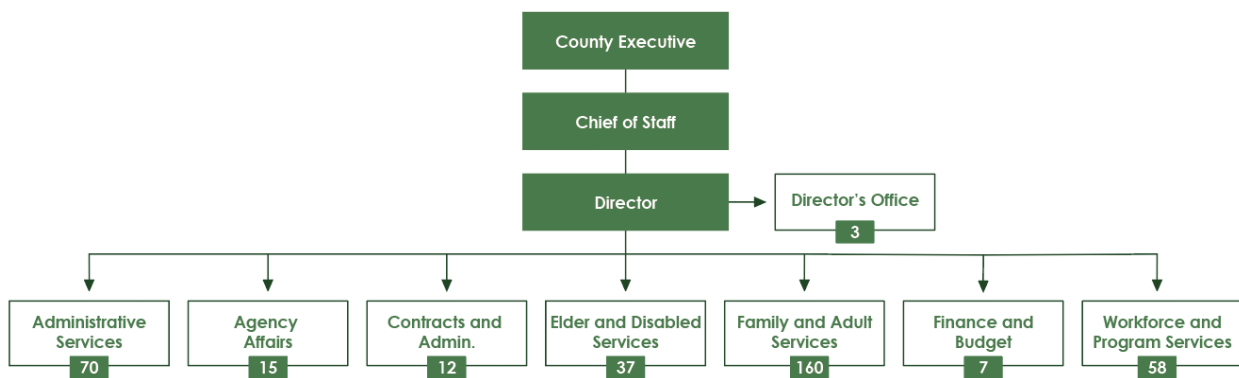
Our performance audit of the MNET program was conducted at the request of Department leadership. We identified three main areas for analysis that would provide SCDJFS with data-driven information to be used for strategic decision making. Specifically, we analyzed the Department’s funding and financial management of the MNET program, organizational structure and personnel of those employees responsible for administering the program, and the MNET service delivery model including contract management & oversight practices.

Our office used industry standards, peer CDJFS offices, and identified best practices in our analysis. In consultation with Department leadership, a set of peer CDJFS offices were selected for comparisons contained in this report. Peers were selected to provide useful comparisons in the areas of CDJFS operations and service delivery models. The selection of peers took into consideration key demographic attributes of Summit County and populations served. These peers are of similar population size, county classification, and percent Medicaid-enrolled as Summit County. For more information on peers, see [Appendix A](#).

SCDJFS Organizational Structure and Governance

SCDJFS is led by a Director that is appointed by and reports to the Summit County Executive. , separated into seven divisions. The organizational chart on the following page shows the divisions within SCDJFS and the number of employees within each division.

SCDJFS 2023 Table of Organization



Source: SCDJFS

The SCDJFS Director reports to the Chief of Staff for the County Executive. In addition to the Director, there are three deputy directors that help to oversee the Department. As seen in the organizational table above, the majority of employees work within the Administrative Services, Family and Adult Services, and Workforce and Program Solutions divisions. The MNET

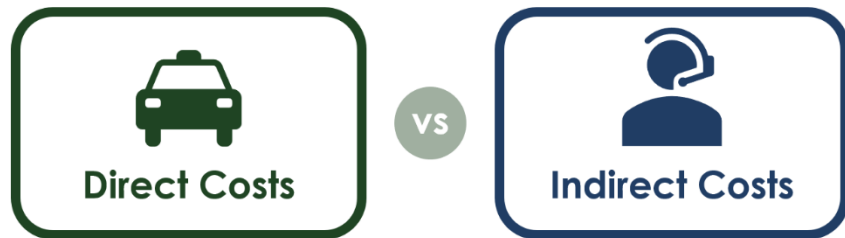
program falls under the Contracts and Administration division. Only 4 employees within the Contracts and Administration division are responsible for managing the MNET program. These four employees also have other job responsibilities related to programs administered by SCDJFS and therefore spend only a portion of their time dedicated to MNET.

Financial Background

SCDJFS receives funding from federal, state, and local sources. Revenue for the Department is primarily comprised of federal and state grants that are provided for the direct operation of specific programs. These funds are generally passed through to the Department by either the Ohio Department of Medicaid or the Ohio Department of Job and Family Services. The day-to-day administrative expense of running SCDJFS (including the salaries and benefits of employees) is often classified as an indirect cost of operations and is paid for using federal, state, and local revenues.

In 2023 the Department spent approximately \$52.4 million. These expenditures were for all operations, which includes reimbursements to service providers, such as the organizations providing transportation via MNET. SCDJFS is required to provide detailed expenditure reporting to both federal and state agencies that are responsible for overseeing the various programs administered by the Department.

Medicaid funding provided by the federal and state government is intended to provide all direct program costs and a portion of indirect costs. Direct costs are considered the actual cost of providing service, such as the cost for transportation in MNET. Indirect costs are generally costs associated with the administration of the program, such as the payroll and salaries of individuals employed by SCDJFS.



Indirect costs are divided into shared costs and pooled costs. Shared indirect costs include those that are incurred for a common purpose that benefit more than one major function and are not readily assignable to any specific cost center, such as compensation for non-program staff, utility costs, and equipment. Pooled indirect costs include the compensation for program staff not assigned to a particular grant and the costs to administer programs. SCDJFS administers many Medicaid programs. The employees at the Department do not track administrative time to specific programs and instead have a single area where this expense is tracked as an indirect cost.

Fiscal Years

Financial data is often reported on a fiscal year basis rather than a calendar year basis. Fiscal years are not uniform, and Ohio operates on a different fiscal year from the federal government. Additionally, County Fiscal Years (CFY) follow the standard calendar year.

State Fiscal Year (SFY): Begins on July 1 and ends on June 30 of the following year, identified by the year end in June.

Federal Fiscal Year (FFY): Begins on October 1 and ends on September 30 the following year, identified by the year end in September.

Where no fiscal years were designated, a standard calendar year (CY) was used.

MNET is one of the many Medicaid programs administered by the Department, and the time spent by employees answering calls and confirming eligibility is logged as a general Medicaid administrative expense. Because the time spent by employees administering MNET is categorized as an indirect costs and not tied to a specific activity, it is not possible to determine the amount SCDJFS spent on internal costs associated with the MNET program.

Direct costs for the MNET program are easily identified as those costs associated with providing transportation to eligible Medicaid recipients. These expenditures are reported by SCDJFS on a federal fiscal year basis to the Department of Medicaid Services. The table below shows the most recently available expenditure data for SCDJFS. In total, the MNET program cost approximately \$4.9 million in 2023.

MNET 2023 Direct Costs (Contract Expenses)

Contractor	Expense	Percent
Scenic View / A Blessed Path	\$1,343,073	27.2%
United Disability Services Inc.	\$1,294,576	26.2%
City Yellow Cab Co.	\$905,831	18.4%
Metro Regional Transit Authority	\$846,154	17.1%
Emmanuel Ventures Limited	\$515,405	10.4%
Community Health Center / Community Drug Board	\$30,345	0.6%
Total	\$4,935,384	

Source: SCDJFS

It is important to remember that the \$4.9 million spent on transportation was fully funded through federal and state grants. The direct cost of the program is fully paid for by these grants with each paying for half of the total expenditures. Metro Regional Transit Authority’s services as a broker are included in the direct cost.

While we did not have complete program information for FFY 2024, program cost for calendar year 2024 was available. The MNET program cost approximately \$6 million in 2024. As cost is based on ridership, the increase in cost from 2023 to 2024 can be seen by the increase in ridership. FFY 2023 saw 93,240 total rides while FFY 2024 expanded to 107,550 total rides.

Because direct program expenditures are paid for entirely through federal and state funding, we initially planned to examine the administrative costs associated with the program. This analysis was intended to determine if SCDJFS had any opportunities to reduce administrative expenditures based on peer practices. However, as mentioned previously, it is not possible to isolate the administrative costs specifically associated with MNET due to the manner in which this time is categorized. The indirect administrative costs of the program are primarily the salaries, wages, and benefits of employees who have job duties associated with MNET. Due to the inability to identify these costs through financial data, we attempted to compare personnel data through the analysis of staffing levels and salaries. See **Staffing and Salaries** for more details.

Summary of Audit Results

At the request of SCDJFS, this performance audit focused on the operations of the Department's MNET program. We compared how the Department administers the MNET program and compared it to similarly situated peers. Specifically, we analyzed the process the Department uses to coordinate MNET activities to identify any potential best practices. We identified several areas in which SCDJFS' MNET program was similar to peers, including operating under similar organizational structures and caseworker job descriptions, the use of a third-party contractor for provision of transportation services, and using similar high-level steps in their MNET processes. In addition, we analyzed contract management practices and policies to provide information to the Department for future decision making. Our audit resulted in one recommendation related to contract management. In addition, we provided detailed analysis to the Department regarding the operations of the MNET program and how it compares to the peer group.

Recommendation: While SCDJFS addresses complaints from contracted service delivery providers and MNET riders as they arise, there is no formal feedback mechanism in place. Best practices on Procurement of Financial Services from GFOA state there should be consideration given to the breadth, depth, and quality of the services provided and staff offering the service. Without a mechanism to collect feedback from riders, the Department cannot fully assess the quality of the services provided by SCDJFS' contracted service delivery providers. The Department should implement a feedback mechanism to collect data from both contracted MNET service delivery providers and MNET riders to better inform future changes to the program.

MNET Service Delivery Models

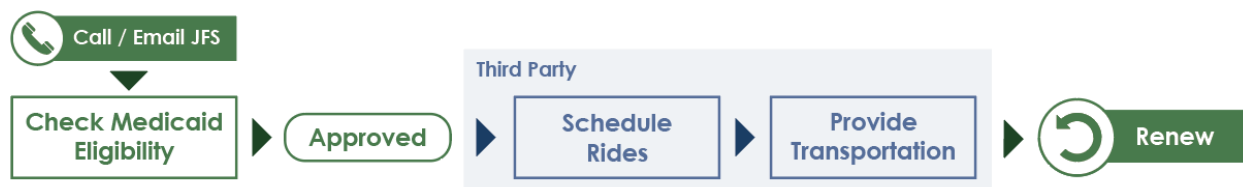
MNET is a federally required program that provides transportation for Medicaid patients to and from medical appointments. While MNET is administered at the county level in Ohio, it is entirely funded by passthrough state and federal dollars. Within the design of this required program, there is some discretion in how it is structured at the county level. However, there are some core steps followed across models:

- Medicaid Eligibility Check
- Contact Broker/Schedule Rides
- Provide Transportation
- Eligibility Renewal

CDJFS have the option of contracting out one or more of the steps of their MNET services using a competitive bidding process. If contractors are used, it is important that there is oversight to monitor transportation access and complaints, the contractor is subject to regular auditing and oversight by the state, and any contract is subject to requirements around prohibiting conflicts of interest. Regardless of how MNET services are offered, the CDJFS must be capable of producing quarterly reports on both the unduplicated count of one-way trips taken, the cost of providing each transportation service, and the total mileage where applicable.

Summit County Delivery Model

The Department uses a third-party to coordinate rides and act as a transportation broker. This means that Department employees are responsible for only determining an individual’s eligibility for MNET. The process for the Department’s MNET program is mapped in the graphic below. In this graphic, the portions in green are elements that involve SCDJFS directly while the elements in blue involve the third-party vendor.



In this visual, a Medicaid recipient contacts the Department to determine if they are eligible for MNET services. This step may be completed by the Medicaid recipient directly or by a medical provider. SCDJFS employees are responsible for answering the inquiry and determining if the individual is eligible for MNET. This involves checking data contained within databases managed by the Department. Once eligibility is confirmed, the client is directed to the third-party broker who is responsible for scheduling rides. SCDJFS uses one third-party broker to manage all transportation between multiple transportation providers.

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Once an individual is determined to be eligible for MNET he or she may arrange rides to approved appointments through the broker. Eligibility must be confirmed and renewed on a periodic basis. SCDJFS renews eligibility every three to six months.

Peer Comparisons

To understand potential variation within the MNET program, we compared the Department’s process to that of each of the peers. This detailed comparison of service delivery models found some steps in the process where variation occurred between CDJFS. Where variations were found, we commented on the potential impact of the variation either from a financial or operational standpoint. Throughout the comparison, the portion of the process being discussed is highlighted in either green or blue, depending on if the CDJFS or a third party is completing the task.

Initial Contact

Along with SCDJFS, each of the peers allow for multiple ways to initiate contact to determine eligibility for MNET. All of the CDJFS programs we reviewed allowed for inquiries via phone. Only Montgomery County had a significant difference, requiring individuals to submit a packet of information that is processed prior to approval.



Eligibility Check and Approval

When contact is made, eligibility is determined by verifying the MNET applicant is Medicaid-eligible through one or more databases. Ohio Benefits² is used by SCDJFS and all the peers to determine eligibility. Several peers also verify eligibility by using the Ohio Medicaid Information Technology System (MITS).³ Finally, one county also checks to determine if any vehicles are registered to the applicant.



Once MNET caseworkers have completed the eligibility check for potential MNET clients, the MNET user is notified about next steps. SCDJFS enters the applicant information into an internal database which creates an approval form that is sent to the transportation broker. Additionally, a caseworker from SCDJFS contacts the applicant to provide contact information for the broker. If

² Ohio Benefits helps residents check eligibility and apply for a variety of benefits offered through the State, including Medicaid, childcare, food, and cash assistance and more.

³ The Ohio Medicaid Information Technology System (MITS) is a web portal that allows Medicaid providers to submit, adjust, copy, or void claims for service, as well as submit supporting documents and information.

an applicant is not eligible for MNET, the SCDJFS caseworker provides alternative transportation options that the individual may consider.

Ensuring only eligible patients are approved for the MNET program helps to reduce potential waste or abuse from individuals receiving rides that are not necessary. However, while CDJFS' must verify MNET applicants' Medicaid eligibility, there is no requirement for counties to use a specific verification process. The process used by SCDJFS mirrors that of the majority of the peers used for this audit without becoming overly difficult to complete in an efficient manner.

Schedule Rides

Individuals that are approved for the MNET program must contact the CDJFS or its designee to schedule rides for eligible Medicaid appointments. There is variation between SCDJFS and the peer group in how these rides are scheduled.



After eligibility has been confirmed, SCDJFS passes all activity around the scheduling and provision of transportation to its third-party broker. Individuals are given a phone number for the broker and are responsible for calling to schedule rides. Two of the peer CDJFS have similar processes where the MNET client contacts the broker directly while two have internal employees that are responsible for assigning transportation.

By using the third-party broker, SCDJFS may minimize administrative costs for the MNET program. The broker cost is considered a direct cost of service and is fully reimbursed by MNET grants. If internal employees were scheduling rides, this indirect cost would be pooled with other indirect expenditures related to the Department's operations. However, the counties that do use internal employees to schedule transportation may retain better understanding of the demand for MNET services. Both delivery options are acceptable based on MNET program requirements. Further, we were unable to quantify the potential expense associated with using internal employees compared to a third-party broker due to the categorization of indirect costs. Ultimately, this is an operational decision made at the county level and may be impacted by local needs or circumstances.

Provide Transportation

The means by which each CDJFS, or contracted provider, provides transportation may vary depending on the transportation infrastructure and associated costs across different counties.



While there is no mandate for using a specific form of transportation for MNET, some common modalities include the use of wheelchair vans, taxis, bus passes, and gas cards, among other forms. SCDJFS provides MNET service to appointments

within a 50-mile radius of an individual’s home. Transportation is provided through the use of the public bus system or private transportation services based on the need of the patient and the location of the appointment.

Each of the peers use vendors to provide MNET services. Three of the peers, Stark, Lorain, and Montgomery, only provide transportation to appointments within the county. The remaining two peers, Butler and Lucas, provide transportation to appointments in surrounding counties, which is similar to the 50-mile radius used by SCDJFS.

Provision of transportation under the MNET program can vary across CDJFS due to the nature of having different forms and levels of service of transportation available to the public in different counties. While larger or more urban counties may have a more developed public transportation network to enable the use of bus passes as a primary mode of MNET transport, more rural counties may need to use taxis more frequently to account for the lower availability of public transportation and/or further distances required to reach Medicaid appointments.

Renew

While clients must be offered MNET services for as long as they remain Medicaid-eligible, each CDJFS may set its own rider span, or initial eligibility



period for a client before a caseworker must re-verify the client’s Medicaid eligibility. SCDJFS has a six-month span of eligibility and caseworkers notify clients near the end of the eligibility period to ensure their eligibility remains active. While the maximum span for SCDJFS is six months, eligibility may be reverified in shorter intervals as well.

Two peers, Butler and Lucas County use a 12-month span for the MNET program. Both counties track MNET eligibility in an internal database. Lucas County sends out a redetermination packet two months prior to the end of the 12-month span. Butler County processes redeterminations automatically in the month where the individual’s eligibility span ends. Another peer, Lorain County, sets a shorter span for MNET. Lorain County reviews eligibility every three months and uses a batching process to group renewals.

There is no set span for MNET authorization, with individuals being eligible as long as they are on Medicaid. However, by setting a shorter span, CDJFS are able to adjust to the changing needs of MNET users. For example, an individual who has had surgery may require door-to-door transportation immediately after the procedure but could shift to lower cost services as he or she recovers. It is possible that the variation in how reauthorizations occur, both in the duration of the eligibility span and the administrative process associated with the reauthorization, may have an impact on the overall cost of the MNET program. However, due to the manner in which the administrative time is billed, we were unable to determine if there is one method that is significantly more efficient than others.

The legal requirements for the MNET program allow for a number of decisions to be made at the county level. These decisions allow for localized service based on the needs of individual communities. SCDJFS provides transportation to eligible individuals in a manner that is compliant with existing rules and regulations. There are noticeable variations between SCDJFS and the peer group in a variety of steps related to service delivery models. However, these are operational choices and there is no evidence that one delivery model is more efficient or effective than another.

By contracting with a third-party broker for the coordination and provision of transportation, SCDJFS is minimizing the amount of time spent by internal employees on the MNET program. This in turn reduces the indirect costs associated with the program. The actual financial impact of this decision is not possible to determine because of how indirect costs are recorded and may be minimal. Peer CDJFS that opt to use internal staff to manage more of the MNET program may have chosen to do so based on the needs of the individuals served by the program.

Staffing and Salaries

Due to the grouping of administrative expenses for different Medicaid programs within a single fund, the exact cost of administering MNET at SCDJFS cannot be calculated. However, metrics around the staffing of the program – the number of employees working on MNET, hours worked, and the amount they are paid – are available, allowing for a comparison of the administrative aspect of MNET.

Staffing

Using data from 2024, SCDJFS has a total of 340 employees. These 340 employees are concentrated across certain roles, with approximately half of the staff classified as either Case Management Specialists (CMS) 1 or 2. Of these CMS positions, only 4 are responsible for the administration of the MNET program, along with other duties. In addition, there is a Fiscal Officer and a Social Program Manager that have some responsibilities associated with MNET. This means that of the 340 total employees at SCDJFS, only 6 spend time working on the MNET program, including the CMS, Fiscal Officer, and Social Program Manager positions.

As CDJFS have some discretion in how they staff their MNET programs, the peer group staffing models have some variance. This includes the number of employees working on the program, the responsibilities of those employees, and the extent to which each peer CDJFS outsources portions of the MNET program. For example, while Lucas CDJFS and Montgomery CDJFS are similar to SCDJFS in using caseworkers that have other responsibilities in addition to their work on the MNET program, Lorain CDJFS and Stark CDJFS have employees fully assigned to the MNET program due to using less outsourcing and staffing of their MNET programs respectively. To assess differences in the cost to administer MNET and how each CDJFS may use similar types of employees in different ways, comparisons were conducted between the positions staffing MNET at SCDJFS and the positions used by the peer set. The table below shows which positions at peer CDJFS are responsible for fulfilling MNET responsibilities.

MNET 2024 Peer Position Comparison

County JFS	Position Title	Number of Positions	MNET-Specific Role
Summit	Case Management Specialist (CMS) 1	4	No
Lorain	Fiscal Specialist	1	Yes
Lucas	Economic Support Worker	3	No
Montgomery	Eligibility Support Specialist (ESS)	5	No
Stark	Unit Support Worker 2	4	Yes

Source: SCDJFS and peers

Note: Butler County outsources the entire MNET program

With the exception of Butler County, which outsources the entire MNET program to a contractor, each of the peers have employees that manage some component of MNET. SCDJFS

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uses four Case Management Specialists (CMS) to manage the administrative functions associated with MNET. In addition to MNET, a CMS at the Department may also be responsible for the following activities:

- Meeting with clients to determine eligibility for Public Assistance (PA);
- Preparing letters of approval, denial, reduction, suspension, or termination;
- Interviewing clients for job readiness;
- Monitoring and coordinating program service delivery; and,
- Data entry.

Two of the four peers also use caseworker positions that are not specific to MNET and that have additional responsibilities. The two peers that do fully assign caseworkers to the MNET program as an exclusive responsibility operate under a different structure than the peers. Lorain CDJFS uses a dedicated position for MNET, but only has a single employee working on the program. Stark CDJFS has four employees dedicated to MNET, but does not contract out transportation ride assignment, leading to significantly higher call volume than peer CDJFS who have a contracted broker handling calls for ride scheduling.

The analyses of peers' MNET position descriptions show some overlap with Summit's CMS 1. Common across all of the positions listed above is the requirement to meet with clients to determine eligibility for programs and conducting data entry. Additionally, all except Lorain CDJFS require positions to prepare letters for approval or denial, and all except Montgomery CDJFS require positions to monitor and coordinate program service and delivery. However, only Stark CDJFS shares Summit CDJFS' requirement for interviewing clients for job readiness.

The Department requires that individuals hired as a CMS 1 have an associate's degree in social or behavioral science or an equivalent combination of training or experience. Our analysis of peer position descriptions found only one that included educational requirements. Stark CDJFS requires employees have a minimum education of a high school diploma or GED plus 12 months of experience. Butler CDJFS has educational requirements for their employees; however, Butler was not considered due to the outsourcing of their MNET program.

While we were able to examine the employee count and different types of positions used by the peer set for eligibility determination for comparison of how different CDJFS staff their MNET programs, the nature of some CDJFS having caseworkers with responsibilities split across multiple programs beyond MNET meant we were unable to separate out the labor hours dedicated specifically to MNET. This inability to track MNET caseworkers' labor hours specific to the program limited our ability to conduct comparative analyses of MNET workload across the peer set under different service delivery models.

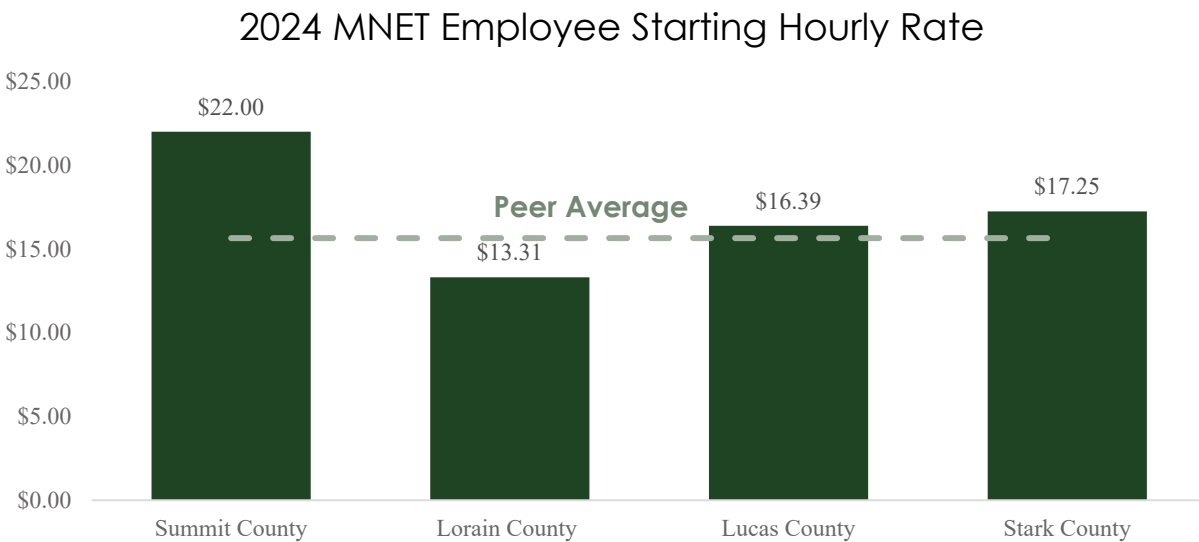
Salaries

As mentioned above, the specific MNET administrative costs incurred by a CDJFS cannot be identified using the financial data. This is due to the method in which administrative time

dedicated to Medicaid programs are combined within the reporting structure. In other words, the portion of administrative costs associated with the MNET program cannot be isolated from the total costs of the CDJFS’s general Medicaid administration.

Therefore, to evaluate the cost to administer MNET, we collected the salary data of those employees at SCDJFS and the peer CDJFS who work on MNET. Administrative costs are primarily comprised of the compensation of those responsible for completing administrative tasks such as intake, eligibility determination, selection of assistance type, and record keeping.

The Department utilizes four of its Case Management Specialists (CMS) 1 to complete the administrative work for MNET. The base salary for the CMS 1 position description in 2024 was \$22.00 per hour, or \$45,760 per year. We collected the hourly rates of MNET employees from three of the peers.⁴ This comparison is shown below.



Source: SCDJFS and peers

As shown above, the peer average of hourly wage in 2024 was \$15.65 per hour, or \$32,500 annually. Individuals with the classification CMS 1 with MNET responsibilities at the Department are compensated \$6.35, or 40.6 percent, more than the peer average.

There are important considerations to be made when comparing these hourly rates that could impact the expected compensation. At the Department, those individuals that are classified as CMS 1 that are responsible for the MNET program also have job responsibilities that expand

⁴ Butler County JFS does not use its own employees to perform administrative functions of MNET. Instead, its broker completes these tasks and therefore Butler County is not included in the comparison. Data was requested from Montgomery County but was not provided.

outside of administrative functions for MNET, as explained above within the staffing analysis. Of the three peers included in the peer average, only Lucas County employees split time working on MNET activities. Lorain County and Stark County employ MNET specific positions.

The required qualifications of a CMS 1 at the Department includes the completion of an Associate Degree in social or behavioral sciences or other related discipline, or equivalent combination of trainings and/or experience. Stark County JFS' Unit Support Worker 2, which solely works on the MNET program, only requires a high school diploma. This suggests that the other non-MNET duties of SCDJFS workers could entail greater responsibilities than the administrative functions of MNET and therefore justify a higher pay range.

Conclusion

Due to the way administrative time is tracked, we were unable to determine the number of labor hours dedicated to MNET at SCDJFS or the peers. This led to the lack of a workload metric to assess the total cost of administering the program. For a measure of the MNET administrative workload, the number of unique MNET riders over the last several years was selected for comparison as a proxy for time spent ensuring clients are eligible and other administrative client tasks. Unique riders were used in place of hours spent for a more accurate comparison of workload when looking across data from several CDJFS that have a mix of full-time and partially assigned MNET caseworkers.

However, as three of the five peers either did not supply data, or supplied incomplete data on their unique rider counts, an analysis of administrative workload through rider counts could not be completed.

While the CMS 1 position at the Department is paid a higher rate, there is not a way to determine whether peers who are not splitting functions are instead employing additional staff to complete this duty. There is a possibility that splitting MNET functions across other programs is in fact cost efficient because it may require fewer staff overall, even if those individuals are paid a higher rate.

Recommendation 1: Contract Management and Oversight

While SCDJFS addresses complaints from contracted service delivery providers and MNET riders as they arise, there is no formal feedback mechanism in place. Best practices on Procurement of Financial Services from GFOA state there should be consideration given to the breadth, depth, and quality of the services provided and staff offering the service. Without a mechanism to collect feedback from riders, SCDJFS cannot fully assess the quality of the services provided by SCDJFS' contracted service delivery providers. SCDJFS should implement a feedback mechanism to collect data from both contracted MNET service delivery providers and MNET riders to better inform future changes to the program.

Impact

MNET is a service provided to individuals in need. SCDJFS should strive to ensure individuals using this service are provided safe, efficient, and effective transportation. By collecting information from both transportation providers and MNET riders, the Department can address any potential issues in a proactive manner.

Methodology

We reviewed the Department's contract management and oversight practices specific to the MNET program. We conducted interviews with SCDJFS and reviewed existing documents including the Department's transportation plan and internal policies relating to contracting practices for comparison against best practices identified by the National State Auditors Association (NSAA), Government Finance Officers Association (GFOA), and OpenGov.

Analysis

The Department meets requirement from the federal and state government to provide non-emergency medical transportation services by contracting out not only the transportation service itself but also assigning rides to transportation vendors by contracting with a transportation broker service provider. Metro Regional Transit Authority (Metro Bus) is both one of the transportation vendors SCDJFS uses and the transportation broker. When a SCDJFS caseworker determines a potential rider is Medicaid-eligible, they contact both the potential rider and Metro Bus to notify them of the rider's eligibility span. After this, Metro Bus works with the rider and the five other transportation vendors (A Blessed Path, City Yellow Cab, Community Health Center, Emmanuel Ventures, and United Disability Services) to ensure that rides are scheduled to meet MNET riders' needs and that there is coverage if there is an issue with whichever vendor was initially assigned the ride (tardiness, at capacity, etc.). While Department officials state they address complaints from MNET riders if they arise, SCDJFS does not have a formal feedback collection mechanism in place.

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SCDJFS FFY2023 Contracted Providers

Provider	Service	Contract Cost	Cost per Mile
Metro Regional Transit Authority	Broker	\$670,000	N/A
Metro Regional Transit Authority	Provider	\$698,100*	\$4.75/mile
Emmanuel Ventures Limited	Provider	\$539,700*	\$10/mile
United Disability Services Inc.	Provider	\$1,249,400*	\$9.50/mile in-county
City Yellow Cab Co.	Provider	\$945,500*	\$4.35/mile, \$9.35/mile wheelchair
Scenic View / A Blessed Path	Provider	\$966,900*	\$9.75/mile in-county, \$7.75/mi out-of-county

Source: SCDJFS

*Indicates maximum contract amount, with exact rates determined by per-mile billing

All of the Department’s current contracts with the MNET transportation broker and transportation providers began in FY 2023 and are valid for two years. Summit has a policy in place that allows contractors to have two additional renewal options for their contract period. Each of the contracts with transportation vendors have maximum contract amounts (ranging from \$539,700 to \$1,249,400), with trips billing at a specific rate that varies from \$4.35 per mile to \$10 per mile, depending on the types of trips, area, and services needed. Additionally, there is a contract with the transportation broker for a flat amount of \$670,000.

Contracting Best Practices

To assess Summit’s contract management and oversight, MNET contracts and processes have been compared to industry best practices. As the National State Auditors Association (NSAA) has stated “without a sound monitoring process, the contracting agency does not have adequate assurance it receives what it contracts for.”

In the initial procurement and review of procured services, the Department’s contract management process is in alignment with guidance from the Government Finance Officers Association (GFOA) and the National State Auditors Association (NSAA). GFOA states that contracts should be reviewed every five years and undergo a competitive process for procurement of services to provide an opportunity for receiving competitive market rates and increasing the likelihood of negotiating competitive contract terms. Contract evaluation criteria should address the cost of the service, service breadth and depth, quality of the service provided and staff offering the service, financial strength of the servicer, service capacity, regulatory standing, and reputation and social responsibility. NSAA states “performance should be measured to ensure: (1) services are of adequate quality; (2) jobs get done; (3) resources are efficiently and effectively used; and (4) public resources are spent on appropriate and meaningful activities.”

Additionally, GFOA recommends that governments analyze all aspects of service delivery to identify the reasons and goals for choosing a particular option for service delivery and being able to accurately weigh the costs of alternatives against the benefits. This involves examining levels

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of service, service quality and expected performance, service revenues and costs, and potential transition activities to change service delivery method.

Finally, best practices on contract management from OpenGov include conducting a thorough needs assessment to help define objectives and identify risks when entering into a contracting process, maintaining documentation and using a transparent vendor selection process, consistently evaluating service performance against benchmarks and objectives, creating a contingency plan if issues arise during the course of the contract, and continually evaluating contract management processes.

Conclusion

While the Department's MNET contract management process is largely in alignment with best practices, SCDJFS could stand to benefit from implementing a feedback mechanism into existing processes. A formal feedback mechanism would enable the Department to more fully assess the quality of the contracted services being provided and staff offering the services, allowing future data-driven decision making for contracts under the MNET program.

Client Response

Audit standards and AOS policy allow clients to provide a written response to an audit. The leadership of SCDJFS were provided a draft copy of this report and provided an opportunity to submit comments for review and an official response letter. The Department opted to forgo its opportunity to submit a written response to the audit report.

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the CDJFS with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

Summary of Objectives and Conclusions

Objective	Recommendation
MNET Funding and Finances	
Is SCDJFS financial management of the administration of the MNET program appropriate compared to best practices?	No Recommendation: SCDJFS's pass-through funding structure for MNET could not be compared to best practices.
MNET Organizational Structure and Personnel	
How does the organizational structure of SCDJFS MNET program compare to the peers and/or best practices?	No Recommendation: SCDJFS's organizational structure for MNET generally aligns with peers.

Are SCDJFS NET program staffing levels appropriate in comparison to peer staffing levels and/or demand for services?	No Recommendation: SCDJFS program staffing levels are not comparable to peers.
Are SCDJFS' salaries for administering the MNET program in line with the local market and/or peers?	No Recommendation: SCDJFS salaries for MNET related positions are not comparable to peers.
MNET Service Delivery Model	
Is SCDJFS' service delivery model appropriate in comparison to peers and/or best practices?	No Recommendation: SCDJFS's service delivery model is in line with peers.
How do the SCDJFS operations compare to peers and/or best practices?	No Recommendation: SCDJFS's operations are in line with peers.
How does the SCDJFS management and oversight of the contracted and outsourced components of the service delivery compare to peers and/or best practices?	R.1

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives⁵:

- Control environment
 - We considered the Department's control of its MNET program systems.
- Risk Assessment
 - We considered the Department's activities to assess fraud risks.
- Information and Communication
 - We considered the Department's use of quality information in relation to its financial, payroll, staffing, and operational detail.
- Control Activities
 - We considered the CDJFS's compliance with applicable laws and contracts.

There were no internal control deficiencies identified during the course of the audit.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of the Department's operations included in the audit scope,

⁵ We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer CDJFS;
- Industry Standards;
- Leading Practices;
- Statutes; and,
- Policies and Procedures.

In consultation with the Department, we selected counties similar in population and other demographics to form the peer group for comparisons contained in this report. These peers are identified as necessary and appropriate within the section where they were used. A set of “Primary Peers” were selected by examining counties with similar population, number and percentage of county population enrolled in Medicaid, urban/suburban/rural classification status, square mileage, and population density.

Primary Peer Demographics

The table below shows how the peer CDJFS offices compare to SCDJFS on several demographic metrics.

Peer County Comparisons

County	2022		% of County	Classification	Sq mi	Population Density
	Population Estimate	Medicaid Enrollment				
Summit	535,882	167,372	31.2%	Urban	413	1,298
Butler	388,420	113,546	29.2%	Partially Rural	467	833
Lorain	316,268	87,039	27.5%	Partially Rural	491	645
Lucas	426,643	163,725	38.4%	Urban	340	1,256
Montgomery	533,892	193,616	36.3%	Urban	461	1,157
Stark	372,657	114,035	30.6%	Partially Rural	575	648

Source: US Census Bureau, Ohio Department of Health, Ohio Department of Medicaid

Note: Data spans across 2020-2023

As the table shows, CDJFS offices were chosen that were on the higher end of population and somewhere between Urban and Partially Rural in classification to allow for fair comparisons with Summit County, which is larger than most counties but not of the same scale as those in Ohio’s 3 largest counties (Cuyahoga, Franklin, and Hamilton). Furthermore, all peer counties’ percent Medicaid enrollment fell within 10 percentage points of Summit County’s 31.2 percent Medicaid enrolled population.

OHIO AUDITOR OF STATE KEITH FABER



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 6/26/2025

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