



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
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We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Lake County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Allocation Statistics - Attendance

1. We footed the Day Services Attendance Summary by Consumer, Location, Acuity and Month and the CES Group Employment Services Attendance and Individual Employment Unit of Service reports for accuracy. There were no computational errors.

We compared the number of individuals served, days of attendance and 15 minute units from the attendance reports to the Cost Report and Cost Report Guide. There were no differences.

2. We selected five facility based service and five enclave individuals and traced total attendance days for two months between the monthly attendance documentation and attendance reports to the Cost Report. There were no differences.
3. We compared the acuity level from the attendance reports to the Acuity History screenshots for each individual and ensured at least two individuals from each acuity level were selected. There were no differences.

Allocation Statistics - Transportation

1. We footed the Bus Trips by Age Group and Monthly Bus Trips and Van Trips reports for accuracy. There were no computational errors

We compared the total number of one-way trips from the transportation reports to the Cost Report. There were no variances.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports. There were no variances.
3. We compared the cost of bus tokens/cabs on the Detailed Goods and Services report to the Cost Report. There were no variances greater than two percent of total costs for each program.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board’s Receivable Billing Reimbursable Summary By Consumer, Service and Date and Services Provided Detail reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports with the Cost Report. There were no differences.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA reports to the activities listed in Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). There were variances greater than 10 percent of total units tested as reported in the Appendix.

Paid Claims Testing

1. We selected 50 recipient dates of adult and transportation services from the MBS data and compared the County Board’s service documentation to the requirements of each respective service code per Ohio Admin. Code Chapter 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance as described below and calculated recoverable findings. We also noted two recipient dates of adult services without supporting documentation of the Medicaid identification number of the individual receiving the service.

Service Code	Units	Non-TCM Review Results	Finding
FVF	21	Lack of details of the services delivered	\$ 21.97
FVF/AVF/ADF/ AGR/FGR	352	Units billed in excess of service delivery	\$ 413.86
		Total	\$ 435.83

We reported no corresponding unit adjustments for adult services billed in excess of service delivery as we confirmed the individual was present on the date of service; however, corresponding unit adjustments were reported in the Appendix for adult services without complete supporting documentation.

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 in effect at the time of service delivery. There were no instances of non-compliance.
3. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. Total net Medicaid reimbursed units were less than final TCM units.
4. We did not compare the County Board's usual and customary rate with the reimbursed rate for selected contracted transportation services as we found no instances of contracted transportation services in our sample.
5. We did not compare transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board did not bill commercial transportation for any of its contracts with transportation providers.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from cost categories that contribute to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report Guide and and 2 CFR 200.420 - .475. There were no variances greater than two percent of totals on any worksheet/form or non-federal reimbursable costs over \$500.
2. We confirmed the County Board's reconciled its income and expenditures for one month in each quarter in accordance with Ohio Admin. Code §§ 5123:2-1-02 (L)(1) and 5123-4-01(N)(1).
3. We verified there were associated costs reported under the appropriate adult program for the final attendance statistics and square footage. We confirmed there are no adult program costs or square age without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Cost Report Input and Pay Details 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 and Pay Details 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.

Medicaid Administrative Claiming (MAC)

1. We compared the County Board's actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Burdened Salary, Pay Details by Department report, Accumulators and AP Benefits reports during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. There were no variances.
2. We requested supporting documentation for 13 RMTS observed moments selected by DODD for the second quarter and determined if the documentation contained the participant's name, date and time of the moment and the activity performed. No supporting documentation was submitted for one of the 13 moments and an additional seven observed moments did not reflect either the name, date and/or time.

For the 12 moments with complete supporting documentation, we also 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 for 2019 and found no variances.

Unit Rates

1. We also inquired about the unit rate for facility based services, enclave and community employment and confirmed with the County Board that there were no omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, 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 requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

May 24, 2021

Appendix
Lake County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	28,030	(1)	28,029	To remove day of attendance due to Paid Claims error.
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	71,061	14	71,075	To correctly report SSA units
Other SSA Allowable Units, CB Activity	1,388	(14)	1,374	To correctly report SSA units
Speech and Audiology				
Salaries, Facility Based	\$ 79,746	\$ 64,431	\$ 144,177	To reclassify Speech and Language Pathologist Salary
Benefits, Facility Based	\$ 26,245	\$ 23,272	\$ 49,518	To reclassify Speech and Language Pathologist Benefits
Adult Program				
Salaries, Facility Based Services	\$ 5,704,269	\$ (64,431)	\$ 5,639,838	To reclassify Speech and Language Pathologist Salary
Employee Benefits, Facility Based Services	\$ 2,002,981	\$ (23,272)	\$ 1,979,709	To reclassify Speech and Language Pathologist Benefits

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LAKE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

LAKE 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 6/8/2021

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