



OHIO AUDITOR OF STATE
KEITH FABER



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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 Marion County Board of Developmental Disabilities (County Board) for the year ended December 31, 2019 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid services, included in the information provided to us by the management of the County Board. The County Board is responsible for the data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2019, and certain compliance requirements related to the Cost Report and Medicaid paid services. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

Allocation Statistics - Square Footage

1. For paid adult waiver services which were only provided during a portion of the year we compared the allocation methodology used in the square footage summary to the Cost Report. There were variances greater than 10 percent as reported in the Appendix.

Allocation Statistics - Attendance

1. We footed the Days of Attendance and Supported Employment reports for accuracy. There were computational errors as reported in the Appendix.

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 variances greater than two percent as reported in the Appendix.

2. We selected five facility based service individuals and traced total attendance days for two months between the monthly attendance documentation and the attendance reports and to the Cost Report. There were differences as reported in the Appendix.

Allocation Statistics – Attendance (Continued)

3. We compared the acuity level on the attendance reports to the Acuity Assessment Instrument 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 Cost Report B4 Detail 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 eight individuals for one month and the two individuals for July to December from the daily service documentation to the transportation reports. There were variances greater than 10 percent as reported in the Appendix.
3. We compared the cost of bus tokens/cabs on the SAC Detail report to the Cost Report. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Schedule B-4 Detail by Client for accuracy. There were no computational errors.

We compared the number and type from the SSA reports with the Cost Report. There were variances greater than two percent of total SSA Unallowable units as reported in the Appendix.

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

1. We selected 50 recipient dates of adult and transportation services from 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 in the table below. There were corresponding unit adjustments as reported in the Appendix.

Service Code	Units	Non-TCM Review Results	Finding
ATB	26	Lack of supporting documentation	\$ 313.69
FTB	4	Lack of supporting documentation	\$ 48.26
FTT	1	Costs billed in excess of services delivered	\$ 3.00
		Total Finding	\$ 364.95

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.

Paid Claims (Continued)

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. For selected contracted transportation services, we compared the usual and customary rate with the reimbursed rate. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.
5. We found contracted transportation services in our sample rendered by Marion Area Transit which were billed as commercial transportation (ATT/FTT). We compared the contracts to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 and confirmed the following:
 - The contract language is specific and describes the services that will be provided;
 - The County Board has documentation showing that the service is different from what is available to the general public; and
 - The County Board provided documentation showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

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 2 CFR 200.420 - .475. There were variances greater than two percent and non-federal reimbursable costs exceeding \$500 as reported in the Appendix.
2. We confirmed that 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 footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Staff Detailed Ledger to the amounts reported on the worksheets/forms that contribute to Medicaid rates. There were no variances.
2. We selected 12 employees and compared the organizational chart, Payroll Roster, Staff Detailed Ledger and job descriptions 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 no variances.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the SAC Expense Detail report during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified actual salaries and benefits equaled MAC salary and benefit costs.
2. We requested supporting documentation for 10 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There was one moment in which the documentation provided did not reflect the time of the observed moment and another moment that did not include the participant name.

Medicaid Administrative Claiming (Continued)

We Compared the Medicaid rate that corresponds to the documented activity to the Guide to Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019. There were no variances.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Report and compliance with certain laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

September 15, 2021

Appendix
Marion County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Square Footage Allocation				
Facility Based Services, Adult	1,011	(506)	505	To reclassify sq footage to non-federal reimbursable.
Supported Emp. - Comm Emp., Adult Non-Reimbursable, Adult	39,741	506	40,247	To reclassify sq footage to non-federal reimbursable.
Attendance Statistics				
Adult Program				
Total Individuals Served by Program, Non-Title XX Only, Supported Emp.-Community Employment	41	(21)	20	To match supporting documentation
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	4,155	(1,768)	2,387	To match supporting documentation
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services (Non-Title XX Only)	70	4	74	To correct computational errors on attendance reports
C, Facility Based Services (Non-Title XX Only)	14	1	15	To correct computational errors on attendance reports
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	1,899	(14)	1,885	To correct attendance errors from sample test
B, Facility Based Services (Non-Title XX Only)	603	(26)	577	To correct attendance errors from sample test
C, Facility Based Services (Non-Title XX Only)	1,556	(12)	1,544	To correct attendance errors from sample test
Annual Summary of Transportation Services Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	3,421	(30)		To remove unsupported trips from Paid Claims testing
		(278)	3,113	To remove unsupported trips from Transportation Roll Up Testing
Supported Empl. - Comm Empl, CB One Way Trips	573	(42)	531	To remove unsupported trips from Transportation Roll Up Testing
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	36,330	11	36,341	To reclassify units as TCM
Other SSA Allowable Units, CB Activity	3,377	(11)	3,366	To reclassify units as TCM
SSA Unallowable Units, CB Activity	3,484	(1,947)	1,537	To agree units to SSA report
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 20,665	\$ 800	\$ 21,465	To reclassify promotional advertising
Other Expenses, Gen Expense All Program	\$ 74,446	\$ (1,216)		To reclassify unallowable training expenses
		\$ (1,000)		To reclassify SSA expenses
		\$ (800)	\$ 71,430	To reclassify promotional advertising
Direct Services				
Other Expenses, Early Intervention	\$ 1,154	\$ 245	\$ 1,399	To reclassify training expenses
Service and Support Administration				
Service Contracts, Service & Support Admin Costs	\$ 8,454	\$ 971		To reclassify training expenses
		\$ 1,000	\$ 10,425	To reclassify SSA expenses

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MARION COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MARION 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 10/5/2021

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