



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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  
Columbus, Ohio 43215

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 Stark 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 - Transportation**

1. We footed the Transportation Trips by Age Group report and Rollup Sheet for accuracy. There were no computational errors.
2. We compared the number of one way trips from the transportation reports to the Cost Report. There were no variances.
3. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports. There was no variance greater than 10 percent of the total trips tested.
4. We compared the cost of bus tokens/cabs on the Rollup Sheet to the Expenditure Mapping reports and the Expenditure reports to the Cost Report. There were no variances.

### **Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's Receivable Billing Reimbursable Detail and Summary 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 variances.
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 no differences in activities or noncompliance with the documentation elements.

### **Paid Claims Testing**

1. We selected 20 recipient dates of 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. There were no instances of non-compliance.

**Paid Claims Testing (Continued)**

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. 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	TCM Review Results	Finding
TCM	96	Units billed in excess of actual duration of service delivery	\$1,180.39
TCM	37	Units billed for unallowable activity	\$455.19
		<b>Total</b>	<b>\$1,635.58</b>

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 the County Board was not reimbursed for contracted transportation services and 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 in 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 of total service contract and other expenses on any worksheet/form as reported in the Appendix.
2. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
3. We verified there was an associated cost reported under the appropriate adult program for the final attendance statistics; however, there was no square footage reported for adult programs. The County Board stated that they only contracted for non-waiver adult services. There are no adult program costs or square footage without corresponding statistics.

**Payroll**

1. We compared the salaries and benefit costs on the Payroll Detail report to the amounts reported on the Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration, and Adult Programs forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions and Payroll Detail 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 no variances.

**Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries for the Random Moment Time Study (RMTS) participants for the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that the actual salaries exceeded MAC salary costs.
2. We obtained supporting documentation for 15 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. There were eight moments in which the documentation provided did not reflect either the name, date and/or time of the moment.

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. There were no variances.

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

March 30, 2021

**Appendix**  
**Stark County Board of Developmental Disabilities**  
**2019 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	251,541	(133)	251,408	To remove TCM units due to paid claims finding
SSA Unallowable Units, CB Activity	27,284	37	27,321	To reclassify TCM units as unallowable units
<b>Indirect Cost Allocation</b>				
Service Contracts, Gen Expense All Program	\$ 655,311	\$ (7,709)	\$ 647,602	To reclassify nursing costs related to school programs.
<b>Professional Services</b>				
<b>Nursing Services</b>				
Services Contracts, Pre-School	\$ -	\$ 3,854	\$ 3,854	To reclassify nursing costs related to school programs.
Services Contracts, School Age	\$ -	\$ 3,855	\$ 3,855	To reclassify nursing costs related to school programs.

# OHIO AUDITOR OF STATE KEITH FABER



**STARK COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**STARK 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 4/13/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)