



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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 Trumbull 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 - 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 no variances.

### **Allocation Statistics - Attendance**

1. We footed the Day Services Attendance Summary by Consumer, Location, Acuity and Month, Private and Vendor Provided Day Hab Unit reports, and the Roster List 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 individuals and traced total attendance days for two months between the monthly attendance documentation and attendance reports to the Cost Report. There were differences as reported in the Appendix.

We compared the acuity level for each individual from the attendance reports to the Acuity Assessment Instrument Ratio Listing report and ensured at least two individuals from each acuity level were tested. There were no differences.

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

1. We footed the County Board's Receivable Billing Reimbursable Summary by Consumer, Service and Date report for accuracy. There were no computational errors.

**Statistics – Service and Support Administration (SSA), Continued:**

We compared the number and type of units from the SSA report with the Cost Report. There were no variances greater than two percent of total units on each row.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA report 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 30 recipient dates of adult services from the Summary by Service Code report. We 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 noncompliance.
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 in which the units billed exceeded the actual duration of service by a total of 51 units and calculated a recoverable finding in the amount of \$626.73. We reported the corresponding unit adjustments in the Appendix.
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.

**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 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 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 Payroll Cost Report Classification Totals, Payroll By Department by Pay Period and the monthly benefit reports to the amounts reported on the worksheets/forms that contribute to Medicaid rates. There were no variances.
2. We selected 40 employees from cost categories that contribute to Medicaid rates. We compared the organizational chart, Payroll Cost Report Classification Totals report 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 variances as reported in the Appendix.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Payroll Cost Report Classification Totals, Payroll By Department by Pay Period and the monthly benefit reports during the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that the MAC salary and benefit costs were no greater than one percent of actual salaries and benefits.
2. We requested supporting documentation for 11 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 were two moments in which the documentation provided did not reflect the time.

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.

### **Unit Rates**

1. We inquired with the County Board management regarding 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 facility based services unit rate. The County Board was not aware of any areas that might impact the 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 26, 2021

**Appendix**  
**Trumbull 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>Total Days of Attendance by Acuity</b>				
A-1, Facility Based Services (Non Title XX Only)	1,535	9	1,544	To match attendance reports
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	98,933	(51)		To remove TCM units due to Paid Claims errors
		(13)	98,869	To reclassify TCM due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	8,685	13	8,698	To reclassify TCM due to Medicaid eligibility
<b>Direct Services</b>				
Salaries, Community Residential	\$ 83,972	\$ 56,072	\$ 140,044	To reclassify Waiver Coordinator salary
Employee Benefits, Gen Expense All Program	\$ 35,521	\$ 30,404	\$ 65,925	To reclassify Waiver Coordinator benefits
Other Expenses, Unassigned Children	\$ 74,817	\$ 71,484	\$ 146,301	To reclassify FCFC wraparound services
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 1,901,962	\$ (112,143)	\$ 1,789,819	To reclassify Waiver Coordinator salary
Employee Benefits, Service & Support Admin Costs	\$ 899,543	\$ (60,808)	\$ 838,734	To reclassify Waiver Coordinator benefits
Service Contracts, Service & Support Admin Costs	\$ 56,191	\$ (34,668)	\$ 21,524	To reclassify COG expenses to the reconciliation form
<b>Adult Program</b>				
Salaries, Facility Based Services	\$ 1,249,576	\$ 56,072	\$ 1,305,648	To reclassify Waiver Coordinator salary
Employee Benefits, Facility Based Services	\$ 542,442	\$ 30,404	\$ 572,846	To reclassify Waiver Coordinator benefits
Other Expenses, Facility Based Services	\$ 391,837	\$ (71,484)	\$ 320,353	To reclassify FCFC wraparound services
<b>Summary of Service Costs and Reconcile Report</b>				
CBCR Reconcile Expenses Detail Records, Payments and Transfers to the COG	\$ -	\$ 34,668	\$ 34,668	To reclassify COG expenses to the reconciliation form

# OHIO AUDITOR OF STATE KEITH FABER



**TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**TRUMBULL 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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)