



OHIO AUDITOR OF STATE
KEITH FABER





Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM) and the Ohio Department of Developmental Disabilities (DODD), on the Medicaid ICF-IID Cost Report of VOCA Corporation of Ohio's Market Ave Group Home (hereafter referred to as the Provider) for the year ended December 31, 2018. The Provider's management is responsible for preparing the Medicaid ICF-IID Cost Report. The sufficiency of these procedures is solely the responsibility of ODM and DODD. 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.

Unless otherwise specified, VOCA Corporation of Ohio provided all reports used in the procedures and this report only describes exceptions exceeding \$500 and resulting in decreased costs.

Occupancy and Usage

1. We compared the number of Medicaid and non-Medicaid patient days from the Census Report to *Schedule A-1, Summary of Inpatient Days*. There were no omitted days.
2. We selected eight residents' medical records for one month during 2018 and compared the total days of care with inpatient days reported on the Census report and *Schedule A-1*. Seven of the eight residents were in the facility in the month selected. There were no omitted days.

Medicaid Paid Claims

1. We selected paid claims from the Quality Decision Support System (QDSS) for the eight residents selected in the Occupancy and Usage procedure and compared reimbursed days to the days documented per the resident's medical records.

We compared the medical records to the requirements of CMS Publication 15-1, Chapter 23; Ohio Admin. Code §§ 5123-7-12, 5123:2-3-04, and 5160-1-17.2; and the payment adjustment requirements for resident's admission, discharge or death in Ohio Admin. Code § 5123:2-7-15.

Recoverable Finding: \$ 9,102.88

The Provider was paid for 36 days for one resident on and after the date of discharge. We calculated a recoverable finding for these 36 paid days in the amount of \$9,102.88.

We compared the medical records and documentation of authorized bed hold days in excess of 30 in a calendar year to the paid claims data. The Provider was paid for 15 unauthorized bed hold days in August after the date of discharge; however, these days are included in the finding for recovery. There were no waiver respite days not in compliance with Ohio Admin.Code § 5123:2-7-03.

Medicaid Paid Claims (Continued)

2. We compared the number of reimbursed days per QDSS with the total Medicaid days reported on *Schedule A-1*. The reported days equaled paid days.

Revenue

1. We compared the Cost Group Detail and Detailed General Ledger Reports with *Attachment 1, Revenue Trial Balance*, the Appendix to Ohio Admin. Code § 5123:2-7 and CMS Publication 15-1. There were no differences.
2. We scanned the Detailed General Ledger Report for any revenue offsets or applicable credits which were not reported on *Attachment 2, Adjustments to Trial Balance; Schedule B-1, Other Protected Costs; Schedule B-2, Direct Care Cost Center; or Schedule C, Indirect Cost Care Center* to offset corresponding expenses in accordance with CMS Publication 15-1, Chapters 1, 6, and 8. There were no revenue offsets/applicable credits identified.

Non-Payroll Expenses

1. We compared all non-payroll expenses on *Schedule B-1, B-2 and C* to the Cost Group Detail and Detailed General Ledger Reports. There were no differences.
2. We scanned the Detailed General Ledger Reports and selected 20 non-payroll expenses and five home office expenses from Schedules B-1, B-2, and C and compared supporting documentation to Ohio Admin. Code § 5123-7-12, the Instructions for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IID) (Cost Report Instructions) and CMS Publication 15-1. We found misclassifications as reported in the Appendix. We scanned the corresponding vouchers and identified no additional misclassifications.
3. We scanned for any unreported contract costs which would require reporting on *Schedule C-3, Costs of Services from Related Parties*. We found an omitted contract as reported in the Appendix.
4. We compared the methodology used in the Home Office Allocation reports for *Schedules B-1, B-2 and C* to Ohio Admin. Code § 5123:2-7-12 and CMS Publication 15-1, Section 2150. There were no reclassifications or adjustments resulting in decreased costs.
5. We compared the 2018 non-payroll costs reported on *Schedule B-1, B-2 and C* by chart of account code to similar reported costs in 2017 and obtained the Provider's explanations for five non-payroll variances that increased by more than five percent and \$500:
 - Psychologist costs increased on *Schedule B-2* due to adding a new vendor for these services;
 - Physical Therapist increased on *Schedule B-2* due to the increase in treatment of residents;
 - Security Services increased on *Schedule C* due to the increased use of a vendor performing monthly fire inspections;
 - Travel & Entertainment increased on *Schedule C* increased due to reclassifying gas and oil supplies expenses from other line items; and
 - Help Wanted/Informational Advertising increased on *Schedule C* due to misposting contracted labor costs in this account.

Property

1. We compared the initial square footage and year of construction of the 2424 Market Avenue Northwest facility from the Lorain County Auditor's Property records and the Fixed Assets Schedule to *Attachment 9, Fair Rental Value Survey*. There were no variances.

Property (Continued)

2. We did not test *Attachment 9, Log 1: Additions and Removals* as the Provider did not report any additions or removals.
3. We compared the project year, type and cost for the renovation from the invoice to *Attachment 9, Log 2: Renovations Projects* and to the Cost Report Instructions for ICF-IID. We also compared the type and cost of the renovations to the Cost Report Instructions. There were no variances.
4. We compared the square footage and year of construction of secondary buildings facilities from *Attachment 9: Fair Rental Value Log 3* to the Home Office List. There were no variances.
5. We compared the utilization percentage from the Home Office Allocation reports to *Attachment 9, Log 3*, the Cost Report Instructions for ICF-IID and CMS Publication 15-1. There were no variances.
6. We compared equipment depreciation and lease costs from *Schedule D, Analysis of Property, Plant, and Equipment* to the Fixed Assets Schedule, Cost Group Detail Report, lease agreement, and monthly invoices to the Cost Report Instructions for ICF-IID. We also compared the costs to the Cost Report Instructions for ICF-IID and CMS Publication 15-1. There were no variances exceeding \$500.
7. We did not recalculate the depreciation for any capital assets as there were no capital assets which were being depreciated in the first year during 2018.

Payroll

1. We compared all salary, fringe benefits, payroll tax entries and hours worked on the Cost Group Detail, Detailed General Ledger Reports and the Administrator's Wage Allocation report to *Schedule B-1; Schedule B-2; Schedule C; and Schedule C-1, Administrator's Compensation*. There were no variances.
2. We selected a sample of five employees and two contracted individuals reported on *Schedule B-1, Schedule B-2, Schedule C and C-1*. We compared the job descriptions and a monthly invoice of work performed to the schedule in which each employee's salary and fringe benefit expenses were reported. We compared the payroll costs to Ohio Admin. Code § 5123:2-7 and to CMS Publication 15-1, Chapter 9 and Section 2150. There were no variances identified.
3. We compared the 2018 payroll costs on *Schedules B-1, B-2, C, C-1 and C-2* by chart of account code to similarly reported 2017 costs. We obtained explanations for five payroll variances that increased by more than five percent and \$500:
 - Registered Nurse costs increased on *Schedule B-2* due to more nursing costs being posted directly to the ICF rather than the Clinical Core offices where costs would be allocated.
 - Habilitation Supervisor and Habilitation Staff increased on *Schedule B-2* due to staffing fluctuations to accommodate clients' medical needs.
 - Administrator increased on *Schedule C and Schedule C-1* due to the Administrator position remaining vacant during part of 2017 and not being filled until 2018.

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 Medicaid ICF-IID Cost Report. 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 intended solely for the information and use of ODM and DODD to assist in evaluating revenues and expenditures, occupancy and usage, Medicaid Claims and certain compliance requirements and is not intended to be, and should not be used by anyone other than the specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

February 8, 2021

Appendix A
VOCA Corporation of Ohio - Market Avenue Group Home
Medicaid ICF-IID Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-2 Direct Care Cost Center				
14. Psychologist - 6175 - Other/Contract Wages (2)	\$ 6,828	\$ (2,950)	\$ 3,878	To remove costs for staff working at a different facility
Schedule C Indirect Care Cost Center				
44. Help Wanted/Informational Advertising - 7290 - Alloc (6)	\$ 4,563	\$ (2,211)	\$ 2,352	To remove costs for services to a different facility
Schedule C-3				
8. Contracts In Effect During Reporting Period				
Contractor Name		S-M Properties	S-M Properties	
Contract Amount		\$ 29,021	\$ 29,021	To add contract greater than \$10,000
Goods or Services Provided		Rent	Rent	

OHIO AUDITOR OF STATE KEITH FABER



VOCA CORPORATION OF OHIO - MARKET AVENUE GROUP HOME

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 2/23/2021

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