



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 Lake County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 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, 2020 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, 2020, 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

We compared the allocation methodology used in the square footage summary for the adult waiver and transportation services to the period of service delivery and to the Cost Report. There were no variances exceeding 10 percent.

Allocation Statistics - Attendance

1. We footed the Day Service Attendance Summary by Consumer, Location, Acuity, and Month reports for accuracy. There were no computational errors.

We compared the attendance acuity reports to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide and identified no variances greater than two percent of attendance statistics at each acuity level.

2. We scanned the attendance acuity reports from June 1 to December 31, 2020 and confirmed all days except June were reported at acuity C. There were differences in acuity as reported in the Appendix.

Allocation Statistics – Attendance (Continued)

3. We traced the total attendance days for five individuals for each service type for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were no differences.

Allocation Statistics - Transportation

1. We footed the Annual and Quarterly Transportation Summary reports and Transportation Trips by Age Group 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 and the Cost Report. There was no variance.
3. We compared the cost of bus tokens/cabs on the Detailed Goods and Services report and bus passes invoice detail 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 Reports by Consumer, Service and Date for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable units from the SSA reports with the Cost Report. There were no variances greater than two percent of total units on each row.

2. We selected 60 Other SSA Allowable units from the SSA reports and compared the documented activity to Ohio Admin. Code § 5160-48-01(D) and to the elements required by Ohio Admin. Code § 5160-48-01(F). There were no variances greater than 10 percent of total units tested. There was no noncompliance with the documentation elements.

Paid Claims

1. We selected 40 claims paid among adult services and transportation 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 and 5123-9¹ in effect at the time of service delivery. There were no instances of non-compliance.
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(F). There were no instances of non-compliance.
3. We compared the number of reimbursed TCM units from the MBS summary to the final units reported. We confirmed that total reimbursed units were less than final TCM units.
4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2020.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses on the Detailed Goods and Services report 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 no variances greater than two percent or costs exceeding \$500 which are non-federal reimbursable on any worksheet/form.
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 § 5123-4-01(N)(1).
3. We confirmed that there was an associated cost 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 Cost Report Input and Pay Detail reports to the amounts reported on the worksheets/forms. There were no variances exceeding \$500.
2. We selected 40 employees and compared the organizational chart, job descriptions, Pay Details reports 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.
3. We confirmed through inquiry with the County Board that it had no shared personnel costs with other County Boards.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants on the Burdened Salary, MAC Date Worked, AP and Payroll Benefits reports for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. We confirmed that the supporting documentation for 12 out of 13 RMTS observed moments selected by DODD contained the date and time of the moment and the detail needed to support the activity performed. There was one moment without any supporting documentation.

For the remaining 12 moments, we reviewed the responses to the moments and any supporting documentation and 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, Attachment B.

We found no variances. We shared the detailed results with the County Board and the Department.

Unit Rate

1. For unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR notes and any Department Desk Review notations and inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

The County Board was not aware of any areas that might impact the rates.

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

October 6, 2022

Appendix
Lake County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Adult Program				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	6,105	(317)	5,788	To reclassify June days to acuity C
B, Facility Based Services (Non-Title XX Only)	2,500	(267)	2,233	To reclassify June days to acuity C
C, Facility Based Services (Non-Title XX Only)	8,960	584	9,544	To reclassify June days to acuity C

OHIO AUDITOR OF STATE KEITH FABER



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 10/25/2022

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