



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 Mahoning 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 waiver services to the period of service delivery and to the Cost Report. There were no variances greater than 10 percent.

Allocation Statistics - Attendance

1. We footed the Day Service Attendance Summary and MASCO Non-Waiver Attendance report for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served and days of attendance to the Cost Report Guide. We found no variances greater than two percent of attendance statistics at each acuity level; however, we found 2019 statistics for five individuals was included on the 2020 Cost report. We compared the adult program invoices for the five individuals to the Expenditures by Organization report and confirmed the corresponding costs were included as Adult Program costs on the Cost Report.

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

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 Summary of Transportation Services report for accuracy. There were no computational errors.

We compared the total number of one-way trips from the transportation report 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 were no differences.
3. There were no cost of bus tokens/cabs reported and we inspected the Expenditures by Organization report for any omitted costs and found none.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Receivable Billing Reimbursable Summary by Funding Source, Service and Biller 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 report 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 Receivable Billing Reimbursable Detail report 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 variances greater than 10 percent of total units tested as reported in the Appendix. We found no noncompliance with the documentation elements.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold when excluding reclassifications related to Medicaid eligibility.

Paid Claims

1. We selected 50 claims paid among adult 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 Summary by Service Code report to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

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.

Paid Claims (Continued)

4. We confirmed through inquiry with the County Board there were no paid contract waiver transportation services during calendar year 2020.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses from cost categories in the Expenditures by Organization report 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 through inquiry that the County Board uses the county's financial system for reporting.
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 Expenditures by Organization and Reclass worksheets to the Expenditure Crosswalk report and the Crosswalk to the amounts reported on the worksheets/forms. There were no variances exceeding \$500 that resulted in reclassifications to another program or worksheet/form.
2. We selected 40 employees and compared the organizational chart, job descriptions, Flexible Period Earnings report and Expenditures by Organization 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 Summary of Payroll and Benefit Costs, Flexible Period Earnings Report, and Benefit worksheets and invoices for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
2. We confirmed that the supporting documentation for 12 RMTS observed moments selected by the Department contained the date of the moment and the detail needed to support the activity performed and 10 RMTS observed moments in which the documentation contained the time of the observed moment. There were two observed moments in which the documentation provided did not reflect the correct time. We shared the detailed results with the County Board and the Department.

We 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 and found no variances.

Unit Rate

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
November 1, 2022

Appendix
Mahoning County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	109,196	24	109,220	To reclassify TCM units due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	1,975	(24)		To reclassify TCM units due to Medicaid eligibility
		(2)	1,949	To reclassify Unallowable units for deceased individual
SSA Unallowable Units, CB Activity	14,022	2	14,024	To reclassify Unallowable units for deceased individual
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 618		To reclassify Non-Federal reimbursable expense for promotional advertising
		\$ 1,800	\$ 2,418	To reclassify Non-Federal reimbursable expense for promotional advertising for DODD Awareness month.
Other Expenses, Gen Expense All Program	\$ 298,683	\$ (618)		To reclassify Non-Federal reimbursable expense for promotional advertising
		\$ (1,800)	\$ 296,265	To reclassify Non-Federal reimbursable expense for promotional advertising for DODD Awareness month.
Direct Services				
Other Expenses, Unassigned Children Program	\$ -	\$ 31,250		To reclassify Family and Children First Council expense
		\$ 90,575	\$ 121,825	To reclassify Children Services Board expense
Transportation Services				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 24,032	\$ 24,032	To reclassify settlement costs
Other Expenses, Gen Expense All Program	\$ 112,381	\$ (24,032)	\$ 88,349	To reclassify settlement costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 266,634	\$ (31,250)		To reclassify Family and Children First Council expense
		\$ (90,575)	\$ 144,809	To reclassify Children Services Board expense

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MAHONING COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

MAHONING 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 11/17/2022

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