



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(614) 466-3340

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 Cuyahoga County Board of Developmental Disabilities (County Board) for the year ended December 31, 2021 and certain compliance requirements related to the Cost Report and Medicaid 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, 2021, and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2021, and certain compliance requirements related to the Cost Report and Medicaid 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 confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2021.

Allocation Statistics - Attendance

We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021 and found no paid adult program waiver services.

Allocation Statistics - Transportation

1. We footed the Transportation Trips and Costs report for accuracy. There were no computational errors. We compared the total of adult one-way trips from the transportation report to the Cost Report. There were no variances.
2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There were variances greater than 10 percent of total trips tested as reported in the Appendix.

Allocation Statistics – Transportation (Continued)

3. We compared the cost of bus tokens/cabs on the Transportation Trips and Costs and Detailed Expense Ledger to the *Annual Summary of Transportation Services* and the *Transportation Services* worksheet. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the TCM Summary of Yearly Reports by Code 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. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service from the Services Provided 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). We found no variances.
3. We confirmed the error rate in the Other SSA allowable units tested was below the 25 percent threshold.

Paid Claims

1. We confirmed that the County Board was not reimbursed for adult program waiver services. We selected 25 services among all waiver service codes from the Summary by Service Code. We compared the County Board's service documentation to the requirements of the respective service code per Ohio Admin. Code Chapters 5123:2-9 and 5123-9 in effect at the time of service delivery.

We found one instance of non-compliance in Community Transition (ACT) as described below and calculated a recoverable finding.

2. We selected 50 TCM recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01(F). 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	Review Results	Finding
ACT	1	Lack of supporting documentation	\$1,817.87
TCM	96	Units billed in excess of actual duration of service delivery	\$1,311.62
TCM	4	Units billed for travel time	\$54.47
		Total	\$3,183.96

3. We compared the number of reimbursed TCM units from the Summary by Service Code to the final reported units. We confirmed that total reimbursed units were less than final reported TCM units.
4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06 (H)(1).
5. We confirmed through inquiry with the County Board that it had no contracts with commercial transportation providers.

Non-Payroll Expenditures

1. We traced the Trial Balance Extract to the Cost Report forms for indirect costs, transportation services, and SSA. We found no variances.
2. We selected 60 disbursements from service contracts and other expenses from cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 CFR 200.420 - .475. There were variances greater than two percent and non-federal reimbursable costs. There were no unreported reconciliation costs. For any errors, we scanned the detailed expenditure report for additional like errors in the same cost center. We found additional misclassifications, including instances in which multiple vendors were used for the same type of expense. We grouped and totaled all similar errors that exceeded two percent in the same cost center or were non-federal reimbursable costs as reported in the Appendix.
3. We confirmed that the County Board maintained documentation for one month in each quarter in accordance with Ohio Admin. Code § 5123-4-01(N)(1).
4. We scanned the Summary by Service Code for the period January 1, 2021, through December 31, 2021, and found no paid waiver adult program services.

Payroll

1. We compared the salaries and benefit costs on the Summary of Wages and Benefits worksheet to the amounts reported on the worksheets/forms for indirect costs, program supervision, transportation and SSA programs to identify any variances exceeding \$500 that resulted in reclassification to another program or worksheet/form. We found no variances.
2. We selected 40 employees and compared the organizational chart, Summary of Wages and Benefits worksheet, detailed SSA reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance with the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors identified in the employee payroll testing were greater than 10 percent and we scanned the Summary of Wages and Benefits worksheet and compared the classification of employees to the entries on the Cost Report worksheet/forms and Cost Report Guide to identify similar errors. There were additional variances as reported in the Appendix.
4. 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 from the Gross to Net Register and Quarterly MAC Employees report for the Random Moment Time Study (RMTS) participants for the fourth quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits equaled actual salaries and benefits.
2. We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 21 RMTS observed moments selected by the Department. We found the description in the comment section for three moments was vague or incomplete. We inquired with the County Board and confirmed these three moments were incorrectly coded. We shared the detailed results with the County Board and the Department.

Medicaid Administrative Claiming (MAC) (Continued)

For the three variances in the identified activity, we used Attachment B of the *Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology* and compared the Medicaid rate that corresponds to the documented activity to the rate on the quarterly RMTS Participant Moments Question and Answer Report. We found variances in the Medicaid rate for three moments.

Unit Rate

For the Transportation unit rate identified by the Department on the Comprehensive Cost Report Rate sheet, we used the Cost Report 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 indicated it was not aware of any errors that might impacting the identified unit rate.

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 American Institute of Certified Public Accountants (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

June 12, 2023

**Appendix
Cuyahoga County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	2,042	(15)	2,027	To remove trips without supporting documentation
Supported Emp. - Comm. Emp., CB One Way Trips	1,774	(33)	1,741	To remove trips without supporting documentation
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	716,096	(100)	715,996	To remove units for paid claims errors
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 3,731,282	\$ (60,847)		To reclassify Community Access Specialist salary
		\$ (109,523)		To reclassify Community Access Specialist salaries
		\$ 200,313		To reclassify Information Systems Manager, Indexing QA Specialist and Supervisor Intake Navigation salaries
		\$ (9,398)	\$ 3,751,827	To reclassify portion of Communications Coordinator salary
Employee Benefits, Gen Expense All Program	\$ 1,668,206	\$ (27,205)		To reclassify Community Access Specialist benefits
		\$ (48,968)		To reclassify Community Access Specialist benefits
		\$ 89,560		To reclassify Information Systems Manager, Indexing QA Specialist and Supervisor Intake Navigation benefits
		\$ (4,202)	\$ 1,677,391	To reclassify portion of Communications Coordinator salary
Service Contracts, Gen Expense All Program	\$ 2,032,176	\$ (20,000)		To reclassify conference sponsorship
		\$ (3,200)	\$ 2,008,976	To reclassify wall art expense
Other Expenses, Non-Federal Reimbursable	\$ 4,453,230	\$ 20,000		To reclassify conference sponsorship
		\$ 24,848		To reclassify employee gifts and promotional items
		\$ 3,200		To reclassify wall art expense
		\$ 9,398		To reclassify portion of Communications Coordinator salary
		\$ 4,202	\$ 4,514,878	To reclassify portion of Communications Coordinator benefits

**Appendix
Cuyahoga County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost Allocation (Continued)				
Other Expenses, Gen Expense All Program	\$ 937,200	\$ (22,385)	\$ 914,815	To reclassify employee gifts and promotional items
Building Services				
Salaries, Service & Support Admin Costs	\$ 115,159	\$ 76,101	\$ 191,260	To reclassify portion of CMS AHOC and Facility Manager salary
Employee Benefits, Service & Support Admin Costs	\$ 51,486	\$ 34,025	\$ 85,511	To reclassify portion of CMS AHOC and Facility Manager benefits
Direct Services				
Salaries, Community Residential	\$ 117,202	\$ 60,847		To reclassify Community Access Specialist salary
		\$ 109,523	\$ 287,572	To reclassify Community Access Specialist salaries
Employee Benefits, Community Residential	\$ 52,400	\$ 27,205		To reclassify Community Access Specialist benefits
		\$ 48,968	\$ 128,573	To reclassify Community Access Specialist benefits
Service Contracts, Community Residential	\$ 4,464,163	\$ 407,124		To reclassify residential expenses
		\$ 14,375	\$ 4,885,662	To reclassify interpreter services
Other Expenses, Community Residential	\$ 23,625	\$ 21,509	\$ 45,134	To reclassify moving expenses for consumers
Nursing Services				
Other Expenses, Gen Expense All Program	\$ 3,508	\$ 47,490	\$ 50,998	To reclassify medical supplies
Transportation Services				
Other Expenses, Gen Expense All Program	\$ 4,103	\$ 9,697	\$ 13,800	To reclassify Transportation expense
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 14,627,449	\$ (200,313)		To reclassify Information Systems Manager, Indexing QA Specialist and Supervisor Intake Navigation salary
		\$ (76,101)	\$ 14,351,035	To reclassify portion of CMS AHOC and Facility Manager salary

**Appendix
Cuyahoga County Board of Developmental Disabilities
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin (Continued)				
Employee Benefits, Service & Support Admin Costs	\$ 6,539,735	\$ (89,560)		To reclassify Information Systems Manager, Indexing QA Specialist and Supervisor Intake Navigation benefits
		\$ (34,025)	\$ 6,416,150	To reclassify portion of CMS AHOC and Facility Manager benefits
Service Contracts, Service & Support Admin Costs	\$ 460,210	\$ (407,124)		To reclassify residential expenses
		\$ (14,375)	\$ 38,711	To reclassify interpreter services
Other Expenses, Service & Support Admin Costs	\$ 207,018	\$ (9,697)		To reclassify Transportation expense
		\$ (47,490)		To reclassify medical supplies
		\$ (21,509)		To reclassify moving expenses for consumers
		\$ (2,463)	\$ 125,859	To reclassify promotional items

OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CUYAHOGA 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 7/11/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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