



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 Cuyahoga County Board of Developmental Disabilities (County Board) for the year ended December 31, 2022 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, 2022 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, 2022, 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 and scanning of the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

### **Allocation Statistics - Attendance**

We scanned the Summary by Service Code report for the period January 1, 2022, through December 31, 2022, and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

1. We footed the Local Funds Transportation Trips and Costs report for accuracy. There were no computational errors.

We compared the total number 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 no variances over 10 percent.

**Allocation Statistics – Transportation (Continued)**

3. We compared the cost of bus tokens/cabs on the Local Fund Transportation Trips and Costs report to the *Annual Summary of Transportation Services* and *Transportation Services* worksheet/form. There were no variances.

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

1. We footed the County Board's Services Provided Detailed reports 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 Services Provided Detailed reports to the TCM Unit Summary and from the Summary to the Cost Report. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service 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.
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 provided non-medical transportation and other services. We selected 25 non-medical transportation and five other services per year among all waiver service codes from the Summary by Service Code.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time-of-service delivery. We found 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). 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	TCM Review Results	Finding
TCM	289	Units billed in excess of actual duration of service delivery	\$3,951.31
TCM	84	Units billed for direct service activity and travel time	\$1,145.53
		<b>Total</b>	<b>\$5,096.84</b>

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.
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 5123-9-06 (J)(1).
5. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2022.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures from the Service Contracts and Other Expenses worksheet to the amounts reported on the CBCR forms for indirect costs, adult transportation services, and SSA. We found no variances.
2. We selected 60 disbursements from the Service Contracts and Other Expenses worksheet for service contracts and other expenses in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances greater than two percent, and non-federal reimbursable costs. For any errors, we scanned the Service Contracts and Other Expenses worksheet for other like errors in the same cost center. We found additional similar errors. We totaled all identified errors 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 report for the period January 1, 2022, through December 31, 2022, and found no paid waiver adult program services.

### **Payroll**

1. We compared the salaries and benefit costs on the Salary and Employee Benefit worksheets to the amounts reported on the worksheets/forms for indirect costs, program supervision, adult transportation, and SSA programs. There were no variances.
2. We selected 40 employees from the Salaries & Employee Benefits report from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Salaries and Employee Benefits worksheets, Services Detailed 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. We found variances as reported in the Appendix.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent.
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 for the Random Moment Time Study (RMTS) participants for the first quarter from the Payroll Register to the MAC Employee and Benefit reports and from the MAC reports 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. For the 33 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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. We found four RMTS observed moments with a variance between the moment answer and activity code and the comment section. We inquired with the County Board and confirmed these four moments were incorrectly coded.

For the four 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 all four moments. We shared the results with the Department.

**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 indicated it was not aware of any errors that might impact the identified unit 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 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

September 9, 2024

**Appendix  
Cuyahoga County Board of Developmental Disabilities  
2022 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	686,581	(289)		To reclassify units charged by multiple SSAs for same service at the same time
		(84)	686,208	To reclassify units related to direct services
SSA Unallowable Units, CB Activity	105,459	289		To reclassify units charged by multiple SSAs for same service at the same time
		84	105,832	To reclassify units related to direct services
<b>Indirect Cost Allocation</b>				
Service Contracts, Gen Expense All Program	\$ 6,632,164	\$ (877,000)		To reclassify extraordinary & unusual non-Medicaid agreement payments to providers without supporting statistics
		\$ (1,888,870)	\$ 3,866,294	To reclassify extraordinary & unusual non-Medicaid agreement payments to providers without supporting statistics
Other Expenses, Non-Federal Reimbursable	\$ 5,701,806	\$ 4,592		To reclassify gifts for employees
		\$ 2,500		To reclassify sponsorship costs
		\$ 877,000		To reclassify extraordinary & unusual non-Medicaid agreement payments to providers without supporting statistics
		\$ 1,888,870		To reclassify extraordinary & unusual non-Medicaid agreement payments to providers without supporting statistics
		\$ 4,075		To reclassify promotional costs
		\$ 9,633		To reclassify DD awareness costs
		\$ 11,110		To reclassify DD awareness costs
		\$ 3,640	\$ 8,503,226	To reclassify sponsorship costs
Other Expenses, Gen Expense All Program	\$ 1,248,832	\$ (4,592)		To reclassify gifts for employees
		\$ (2,500)		To reclassify sponsorship costs
		\$ (4,075)		To reclassify promotional costs
		\$ (9,633)		To reclassify DD awareness costs
		\$ (11,110)		To reclassify DD awareness costs
		\$ (3,640)	\$ 1,213,282	To reclassify sponsorship costs

**Appendix  
Cuyahoga County Board of Developmental Disabilities  
2022 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Direct Services</b>				
Salaries, Community Residential	\$ 685,045	\$ 11,846		To reclassify Waiver Coordinator salaries
		\$ 2,978		To reclassify Community and Medicaid Services Fiscal Administrator salaries
		\$ 54,112	\$ 753,981	To reclassify Community and Medicaid Support Local Funds Coordinator salaries
Benefits, Community Residential	\$ 307,622	\$ 5,320		To reclassify Waiver Coordinator benefits
		\$ 1,337		To reclassify Community and Medicaid Services Fiscal Administrator benefits
		\$ 24,299	\$ 338,578	To reclassify Community and Medicaid Support Local Funds Coordinator benefits
Service Contracts, Community Residential	\$ 4,341,905	\$ 38,616		To reported moving & storage costs
		\$ 4,520		To reclassify interpreter services for individual
		\$ 2,297	\$ 4,387,338	To reclassify interpreter services for individual
<b>Service and Support Administration</b>				
Salaries, Service & Support Admin Costs	\$14,083,475	\$ (54,112)		To reclassify CMS Coordinator, Local Funds salaries
		\$ (11,846)		To reclassify Waiver Coordinator salaries
		\$ (2,978)	\$ 14,014,539	To reclassify Community and Medicaid Services Fiscal Administrator salaries
Employee Benefits, Service & Support Admin Costs	\$ 6,324,232	\$ (24,299)		To reclassify CMS Coordinator, Local Funds benefits
		\$ (5,320)		To reclassify Waiver Coordinator benefits
		\$ (1,337)	\$ 6,293,276	To reclassify Community and Medicaid Services Fiscal Administrator benefits
Service Contracts, Service & Support Admin Costs	\$ 35,619	\$ (4,520)		To reclassify interpreter services for individual
		\$ (2,297)	\$ 28,802	To reclassify interpreter services for individual
Other Expenses, Service & Support Admin Costs	\$ 239,808	\$ (38,616)	\$ 201,192	To reported moving & storage costs



# 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 11/7/2024**

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