



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 Summit 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

1. We footed the Day Services Consolidated reports for accuracy. There were no computational errors.

We compared the attendance reports to the reported number of individuals served, days of attendance and 15 minute units and to the Cost Report Guide. We found no variances.

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance reports to the Cost Report. We found omitted attendance days as reported in the Appendix.

Allocation Statistics-Transportation

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

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's Schedule B-4 TCM reports. 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 to the Cost Report. We found no variances exceeding two percent of total units on each row.

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 exceeding 10 percent of total units tested.

Paid Claims

1. We confirmed that the County Board only provided adult services and we selected 25 per year among all waiver service codes for each 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 instances of non-compliance in the following service codes: ADS - Adult Day Support - Daily Unit. We calculated recoverable findings in the table below. We also reported the corresponding unit adjustment in the Appendix.

Service Code	Units	Review Results	Finding
ADS	1	Lack of Supporting Documentation	\$52.55

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	Review Results	Finding
TCM	37	Units billed by two SSAs for same activity at the same time	\$505.09

3. We scanned the Summary by Service Code for the period January 1, 2022 through December 31, 2022 and found no paid waiver transportation services.
4. 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.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Expenditures Crosswalk reports to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances.

Non-Payroll Expenditures (Continued)

2. We selected 60 disbursements from the service contracts and other expenses from the Expenditures Crosswalk reports 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, unreported reconciliation costs and non-federal reimbursable costs. For any errors, we scanned the Expenditure Crosswalk reports 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 through inquiry that the County Board uses the county's financial system for reporting.
4. 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 programs, professional service costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Expenditures Crosswalk reports to the amounts reported on the worksheets/forms for indirect costs, SSA and adult programs. There were no variances.
2. We selected 40 employees from the NHI Distribution report, including Behavioral Support Coordinators, from cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, job descriptions, NHI Distribution report, Expenditures Crosswalk report, and Schedule B-4 TCM reports 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 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 for the first quarter from the MAC Detailed Payroll report 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 16 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 no variances for 15 RMTS observed moments; however, the County Board had no supporting documentation or "Comment" submitted for one moment and, as a result, we could not determine the activity being performed.

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.

Unit Rate (Continued)

The County Board indicated it was not aware of any omissions or misrepresentations 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

August 27, 2024

Appendix
Summit County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Total Days of Attendance by Acuity				
B, Facility Based Services (Non-Title XX Only)	2,008	1		To add attendance days to agree to monthly attendance logs
		1		To add attendance days to agree to monthly attendance logs
		(1)	2,009	To remove one day of attendance for lack of supporting documentation
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	399,610	(37)	399,573	To remove units that were billed by two different SSA's on the same date for the same activity code
SSA Unallowable Units, CB Activity	3,478	37	3,515	To remove units that were billed by two different SSA's on the same date for the same activity code
Indirect Cost Allocation				
Service Contracts, Gen Expense All Program	\$ 923,735	\$ (2,413)	\$ 921,322	To reclassify promotional items
Other Expenses, Non-Federal Reimbursable	\$ 500,061	\$ 2,413	\$ 502,474	To reclassify promotional items
Direct Services				
Community Residential, Service Contracts	\$ 1,387,834	\$ 39,876		To reclassify costs for Local Environmental Accessibility Modifications
		\$ 77,861		To reclass guardianship services
		\$ 48,360		To reclass volunteer guardianship services
		\$ 3,300		To reclass Summit ArtSpace costs for individuals not in county board adult programs
		\$ 2,750	\$ 1,559,981	To reclass Summit ArtSpace costs for individuals not in county board adult programs
Services and Support Admin				
Service Contracts, Service & Support Admin Costs	\$ 308,478	\$ (39,876)	\$ 268,602	To reclassify costs for Local Environmental Accessibility Modifications

Appendix
Summit County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Adult Program				
Service Contracts, Unassign Adult Program	\$ 846,762	\$ (368,464)		To reclass provider appreciation costs without corresponding statistics
		\$ (4,888)		To reclassify gift cards for provider employees
		\$ (2,518)		To reclassify provider's DSP appreciation costs
		\$ (15,350)		To reclass reimbursement of gift cards purchased by COG
		\$ (2,250)		To reclass provider's employee training costs
		\$ (625)		To reclass provider's employee training costs
		\$ (3,785)		To reclassify provider's DSP appreciation costs
		\$ (77,861)		To reclass guardianship services
		\$ (48,360)		To reclass volunteer guardianship services
		\$ (3,300)		To reclass Summit ArtSpace costs for individuals not in county board adult programs
		\$ (2,750)	\$ 316,611	To reclass Summit ArtSpace costs for individuals not in county board adult programs
Other Expenses, Non-Federal Reimbursable	\$ 1,226	\$ 368,464		To reclass provider appreciation costs without corresponding statistics
		\$ 4,888		To reclassify gift cards for provider employees
		\$ 2,518		To reclassify provider's DSP appreciation costs
		\$ 2,250		To reclass provider's employee training costs
		\$ 625		To reclass provider's employee training costs
		\$ 3,785	\$ 383,756	To reclassify provider's DSP appreciation costs
Reconciliation				
Payments to the COG	\$ -	\$ 15,350	\$ 15,350	To reclass reimbursement of gift cards purchased by COG

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SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SUMMIT 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 9/17/2024

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