



OHIO AUDITOR OF STATE
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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Mahoning County Board of Developmental Disabilities (the County Board) for the year ended December 31, 2019 and certain compliance requirements. The County Board's management is responsible for the disbursements and statistical data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Allocation Statistics - Attendance

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

We compared the number of individuals served, days of attendance and 15 minute units from the attendance reports to the Cost Report and Cost Report Guide. There were variances exceeding two percent of attendance statistics as reported in the Appendix.

2. We selected five facility based service individuals and traced total attendance days for two months between the monthly attendance documentation and attendance reports to the Cost Report. There were no differences.
3. We compared the acuity level from the attendance reports to the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected. 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 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 report. There was a variance greater than 10 percent of total trips as reported in the Appendix.
3. We compared the cost of bus tokens/cabs on the Year to Date Budget Detail History report to the Cost Report. There were no omitted transportation costs.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's SSA Receivable Billing Reimbursable Summary reports for accuracy. There were no computational errors.

We compared the number and type of units from the SSA reports with the Cost Report. There were no variances.

2. We compared the case notes for 60 Other SSA Allowable units from the SSA report to the activities listed in 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 25 percent of total units tested.

As a result, we selected an additional sample of 60 Other SSA allowable units and performed the same testing. The combined error rate exceeded 25 percent and we projected and reclassified 873 units to TCM for Medicaid eligible individuals as reported in the Appendix.

Paid Claims Testing

1. We selected 50 recipient dates of 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 in effect at the time of service delivery. There were no instances of non-compliance.
2. We selected 50 Targeted Case Management recipient dates of service and compared the County Board's documentation to requirements listed in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. There were no instances of non-compliance.
3. We compared the reimbursed TCM units from the Summary by Service Code report to the final units. The total net Medicaid reimbursed units were less than final TCM units.
4. We did not compare the County Board's usual and customary rate with the reimbursed rate for selected contracted transportation services as we found no instances of contracted transportation services in our sample.
5. We did not compare transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board did not bill commercial transportation for any of its contracts with transportation providers.

Non-Payroll Expenditures

1. We selected 60 disbursements from the service contracts and other expenses 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 variances greater than two percent and costs over \$500 which were non-federal reimbursable as reported in the Appendix.
2. We confirmed the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
3. We verified there were associated costs 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 Expenditure Crosswalk, Year to Date Budget and Employee Detail History reports to the amounts reported on the worksheets/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, job descriptions and Flexible Period Earnings and Year to Date Budget 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.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Employee Payroll Record, Summary of Payroll and Benefits, and Payroll Journal Entry Detail reports during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified actual salaries and benefits exceeded MAC salary and benefit costs.
2. We requested supporting documentation for 12 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. We found two moments in which the supporting documentation did not contain the time or activity performed.

For the 10 moments with complete supporting documentation, 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 for 2019. There were no variances.

Unit Rate

1. We inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the transportation unit rate. The County Board was not aware of any areas that might impact the rates.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, 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 requirements. 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.

This report is to provide assistance to the Department in the evaluation of the County Board's disbursements and statistical data recorded in Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2021

Appendix
Mahoning County Board of Developmental Disabilities
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Total Unduplicated Individuals Served Acuity				
A, Facility Based Services -Title XX Only	3	(2)	1	To match attendance report
B, Facility Based Services - Title XX Only	1	(1)	-	To match attendance report
C, Facility Based Services - Title XX Only	4	(1)	3	To match attendance report
Total Days of Attendance by Acuity				
A, Facility Based Services -Title XX Only	585	(412)	173	To match attendance report
B, Facility Based Services - Title XX Only	216	(216)	-	To match attendance report
C, Facility Based Services - Title XX Only	596	(231)	365	To match attendance report
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, CB One Way Trips	12,105	43	12,148	To record unrecorded trips
Annual Summary of Units of Service - SSA				
TCM Units, CB Activity	106,240	873	107,113	To project and reclassify sample errors to TCM due to Medicaid eligibility
Other SSA Allowable Units, CB Activity	1,838	(873)	965	To project and reclassify sample errors to TCM due to Medicaid eligibility
Indirect Cost Allocation				
Other Expenses, Non-Federal Reimbursable	\$ 319	\$ 2,644		To reclassify unallowable food expenses
		\$ 3,990		To reclassify unallowable expenses for tote bags
		\$ 825		To reclassify unallowable expenses for food at a community event
		\$ 675		To reclassify unallowable expenses for food at a community event
Other Expenses, Gen Expense All Program	\$ 392,376	\$ 1,200	\$ 9,653	To reclassify unallowable advertising
		\$ (2,644)		To reclassify catering expenses without sufficient documentation
		\$ (3,990)		To reclassify unallowable expenses for tote bags
		\$ (825)		To reclassify unallowable expenses for food at a community event
		\$ (675)		To reclassify unallowable expenses for food at a community event
		\$ (1,200)	\$ 383,042	To reclassify unallowable advertising
Program Supervision				
Other Expenses, Service & Support Admin	\$ 35,759	\$ (1,520)		To reclassify postage to SSA
		\$ (1,202)		To reclassify Office Supplies to SSA
		\$ (1,410)	\$ 31,627	To reclassify Office Phone Lines to SSA
Transportation Services				
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 5,864	\$ 5,864	To reclassify expenses for settlement costs
Other Expenses, Gen Expense All Program	\$ 235,908	\$ (5,864)	\$ 230,044	To reclassify expenses for settlement costs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 290,814	\$ 1,520		To reclassify postage to SSA
		\$ 1,202		To reclassify Office Supplies to SSA
		\$ 1,410		To reclassify Office Phone Lines to SSA
		\$ (6,500)	\$ 288,446	To reclassify Adult training expenses
Adult Program				
Other Expenses, Facility Based Services	\$ 24,456	\$ 6,500	\$ 30,956	To reclassify Adult training expenses

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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 6/1/2021

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