



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

## Independent Accountants' 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, 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 Summit 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 and Supported Employment - Community Employment Detail reports 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 differences as reported in the Appendix.

2. We selected five facility based service and the one enclave individual and traced total attendance days for two months between the monthly attendance documentation and the attendance reports to the Cost Report. We selected a second enclave individual and performed the same test for the only month of service. There were differences as reported in the Appendix.
3. We compared the acuity level on the Attendance Acuity reports to the Acuity Assessment Instrument or other documentation for each individual and ensured at least two individuals from each acuity level were selected. There were no differences.

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

1. We footed the County Board's TCM-NBS Details Report for accuracy. There were no computational errors.

We compared the number and type of units from the SSA report 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.

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

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 39,967 units to TCM for Medicaid eligible individuals. We also removed three unsupported units. We reported these variances in the Appendix.

We also found three instances in which the documentation for the selected units identified the service provider but did not contain this individual's signature.

### **Paid Claims Testing**

1. We selected 50 recipient dates of adult services from the MBS data and 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.

We found instances of non-compliance in all 50 recipient dates of adult services selected due to the Medicaid identification number of the individual receiving the service and the provider identification number not being documented on the service documentation. We also noted 16 recipient dates of adult services with no written or electronic signature of the person delivering the service.

For selected adult contracted services, we compared the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. We noted contracted adult services in our sample rendered by SarahCare of Stow to provide adult day support services and identified a total of 18 recipient dates of services of Adult Day Support (ADS) with differences between the reimbursed and contracted service rate and as a result identified recoverable findings in the amount of \$942.56.

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 in effect at the time of service delivery.

We found instances of non-compliance in which the units billed exceeded the actual duration of service by a total of nine units and calculated a recoverable finding in the amount of \$110.70. We reported the corresponding unit adjustments in the Appendix. We also noted 29 instances in which the service documentation lacked the signature and/or title of the service provider.

3. We compared the reimbursed TCM units from the Summary of Service Code report to the final units. The total net Medicaid reimbursed units were less than final TCM units.

### **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 no variances greater than two percent of total service contract and other expenses on any worksheet/form. There were no costs over \$500 which are non-federal reimbursable.
2. We determined 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 Expenditures Crosswalk and Detail reports to the amounts reported on the worksheet/forms. There were no variances.
2. We selected 40 employees and compared the organizational chart, NHI Distribution reports, and job descriptions 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 variances exceeding \$500 as reported in the Appendix.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the County Board's actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Summary of NHI Distribution and Employee Benefit reports during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. The County Board's actual salaries and benefits equaled MAC salaries and benefit costs.
2. We requested supporting documentation for 16 RMTS observed moments selected by DODD for the second quarter and determined if the documentation contained the participant's name, date and time of the moment and the activity performed. No supporting documentation was submitted for two of the 16 moments and, for two moments, the supporting documentation did not reflect the time of the moment.

For the 14 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. We found no variances.

### **Unit Rate**

1. We scanned the Cost Report and inquired with County Board management regarding Community Employment costs tested in Non-Payroll Expenditures without corresponding statistics. We scanned the Expenditures Crosswalk and Detail reports and noted additional Community Employment and Enclave costs without corresponding statistics. The County Board confirmed additional offsets should be made and we reported adjustments to offset the corresponding costs in the Appendix.

We also inquired about the unit rate for facility based services and confirmed with the County Board that there were no omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rate.

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.

Summit County Board of Developmental Disabilities  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 4

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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

May 27, 2021

**Appendix**  
**Summit County Board of Developmental Disabilities**  
**2019 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Attendance Statistics</b>				
<b>Adult Program</b>				
Total Individuals Served by Program. Non-Title XX Only, Supported Emp. - Community Employment	2	1	3	To match attendance report
<b>Total Unduplicated Individuals Served Acuity</b>				
A, Facility Based Services (Title XX Only)	-	11	11	To match attendance report
A, Supported Emp.-Enclave (Non-Title XX Only)	2	(1)	1	To match daily attendance logs showing Individual is only FBS and not Enclave
B, Facility Based Services (Title XX Only)	-	3	3	To match attendance report
C, Facility Based Services (Title XX Only)	-	1	1	To match attendance report
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	24,224	17		To match daily attendance logs
		2	24,243	To match daily attendance logs
A, Supported Emp.-Enclave (Non-Title XX Only)	31	(17)	14	To match daily attendance logs
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	313,839	(9)		To remove SSA units due to Paid Claims errors
		39,967	353,797	To project SSA unit errors and reclassify units as TCM
Other SSA Allowable Units, CB Activity	71,583	(39,967)		To project SSA unit errors and reclassify units as TCM
		(3)	31,613	To remove unsupported Other Allowable units
<b>Direct Services</b>				
Salaries, Community Residential	\$ -	\$ 8,992	\$ 8,992	To reclassify QA Nurse salary
Benefits, Community Residential	\$ 18,480	\$ 2,265	\$ 20,745	To reclassify QA Nurse Benefits
<b>Services and Support Admin</b>				
Salaries, Service & Support Admin Costs	\$ 6,777,966	\$ 53,668	\$ 6,831,634	To reclassify SSA salaries
Employee Benefits, Service & Support Admin Costs	\$ 2,677,739	\$ 26,816	\$ 2,704,555	To reclassify SSA benefits
<b>Adult Program</b>				
Salaries, Unassign Adult Program	\$ 680,093	\$ (8,992)		To reclassify QA Nurse salary
		\$ (53,668)	\$ 617,433	To reclassify SSA salary
Employee Benefits, Unassign Adult Program	\$ 275,476	\$ (2,265)		To reclassify QA nurse salary
		\$ (26,816)	\$ 246,395	To reclassify SSA benefits
<b>a1 Adult</b>				
Enclave, Less Revenue	\$ -	\$ 698	\$ 698	To record Enclave offset for lack of statistics
Community Employment, Less Revenue	\$ 131,154	\$ 106,701		To record Community Employment Offset for cost of LGG units without statistics
		\$ 120,645	\$ 358,499	To record Community Employment Offset for additional costs without statistics

# OHIO AUDITOR OF STATE KEITH FABER



**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 6/15/2021**

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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)