



OHIO AUDITOR OF STATE
KEITH FABER



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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 on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Franklin County Board of Developmental Disabilities (County Board) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report and Medicaid paid 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, 2020 and certain compliance requirements related to the Cost Report and Medicaid paid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report and Medicaid paid 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 2020.

Allocation Statistics - Attendance

1. We footed the LDM Summary for ARC and Goodwill, ARC Billing Not Waiver, and Goodwill Billing for County ICF and Waiver 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 and identified no variances.

2. We scanned the attendance reports from June 1 to December 31, 2020 and confirmed all days were reported at acuity C.
3. We traced the total attendance days for five individuals for each service type for one month during January to May and one month during June to December months from the daily attendance documentation and attendance acuity reports to the Cost Report. There were differences as reported in the Appendix.

Allocation Statistics - Transportation

1. We footed the Receivable Billing Reimbursable Summary by Service, Month and School Age and ARC and Goodwill Summary report for accuracy. There were no computational errors.

We compared the total number of one-way trips from the transportation reports to the Cost Report. There were no variances greater than two percent.

2. We traced the number of trips for 10 individuals for one month from the daily service documentation to the transportation reports and the Cost Report. There was no variance greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs on the Expenditures Combined report to the Cost Report. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board’s Final TCM, FCB and Nisonger Combined report 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 reports with the Cost Report. There were no variances.

2. We selected 60 Other SSA Allowable units from the SSA 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). There were no variances greater than 10 percent of total units tested. We found no non-compliance with the documentation elements.

Paid Claims

1. We selected 50 claims paid among adult services 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 and 5123-9¹ in effect at the time of service delivery. We found instances of non-compliance as described below and calculated recoverable findings; however, we reported no corresponding unit adjustments.

Service Code	Units	Non-TCM Review Results	Finding
AVF	193	Units billed in excess of actual duration of service delivery	\$ 223.72
ADF	48	Units billed in excess of actual duration of service delivery	\$ 100.22
SDF	48	Units billed in excess of actual duration of service delivery	\$ 100.22
FTT	6	Units billed in excess of actual service delivery	\$ 112.84
		Total	\$537.00

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 five TCM units billed in excess of the actual duration of service. We calculated a recoverable finding of \$68.08 and reported corresponding unit adjustments in the Appendix.
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.

¹ Sections of Chapter 5123:2-9 were repealed during the Cost Report period and became effective in Chapter 5123-9; certain changes may affect service documentation requirements

Paid Claims (Continued)

4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06(H)(1).
5. We compared all new and renewed transportation contracts entered into during 2020 and related rate setting documentation to the guidance for Non-Medical Transportation services issued by DODD on May 15, 2015 to confirm the following:
 - The contract language is specific and described the services that will be provided;
 - The County Board had documentation showing that the service is different from what is available to the general public; and
 - The County Board performed an analysis showing its efforts to comply with the prudent buyer principle guidelines in assessing its needs, establishing the goals to be attained, evaluation of the available alternatives, choosing the terms of the contract and reasonableness of rates paid.

Non-Payroll Expenditures

1. We selected 60 disbursements from service contracts and other expenses on the Expenditures Combined report 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 misclassifications greater than two percent and non-federal reimbursable variances exceeding \$500 as reported in the Appendix.
2. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
3. 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 program costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Payroll by Person 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 Payroll by Person 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 variances as reported in the Appendix.
3. We confirmed that the misclassification errors identified in the employee payroll testing were below the 10 percent threshold.
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 from the Employee Gross Payroll report for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that actual salaries and benefits equaled MAC salaries and benefits.

Medicaid Administrative Claiming (MAC) (Continued)

2. We confirmed that the documentation for 16 RMTS observed moments selected by the Department contained the participant's name, date and time of the moment and the detail to support the activity performed.

We reviewed responses and documentation for the 16 moments and compared to 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, Attachment B and found no variances in the rate.

Unit Rate

1. 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 was not aware of any areas that might impact the 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 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 13, 2022

Appendix
Franklin County Board of Developmental Disabilities
2020 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Total Days of Attendance by Acuity				
A, Supported Emp.-Enclave (Non-Title XX Only)	1,606	(8)	1,598	To match daily service documentation
B, Facility Based Services (Non-Title XX Only)	5,498	5	5,503	To match daily service documentation
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	687,027	(5)	687,022	To remove units in excess of service delivery
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 3,564,619	\$ (59,129)	\$ 3,505,490	To reclassify Supported Living Payment Clerk Salaries
Employee Benefits, Gen Expense All Program	\$ 1,795,395	\$ (29,783)	\$ 1,765,612	To reclassify Supported Living Payment Clerk Benefits
Other Expenses, Gen Expense All Program	\$ 1,657,339	\$ 19,096	\$ 1,676,435	To reclassify eligibility determination expenses
Direct Services				
Salaries, Community Residential	\$ 321,808	\$ 59,129	\$ 380,937	To reclassify Supported Living Payment Clerk Salaries
Employee Benefits, Community Residential	\$ 162,085	\$ 29,783	\$ 191,868	To reclassify Supported Living Payment Clerk Benefits
Other Expenses, Non-Federal Reimbursable	\$ 4,723	\$ 16,015		To reclassify MUI expenses
		\$ 7,056	\$ 27,794	To reclassify MUI computer expenses
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 732,008	\$ (16,015)		To reclassify MUI scanning costs
		\$ (19,096)		To reclassify eligibility determination expenses
		\$ (7,056)	\$ 689,841	To reclassify MUI computer expenses

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FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN 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 11/15/2022

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