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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, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the Income and Expenditure Report of the Franklin County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. The sufficiency of these procedures is solely the responsibility of DODD. 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.

Statistics – Square Footage

1. We compared program costs and statistics to reported square footage and we found no potential errors.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plan of the West Central building in 2015 and the ECE Johnstown building in 2016 to the County Board's summary. We confirmed square footage was allocated by program in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides) and that there were no variances greater than 10 percent.
4. We compared the County Board's square footage summaries to the square footage reported on the Cost Reports. We found variances greater than 10 percent as reported in Appendix A (2015) and Appendix B (2016).
5. We reviewed reclassifications identified in the payroll testing procedures and confirmed they did not result in additional square footage variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and confirmed no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Supported Employment Community Units and People reports to the Cost Reports and confirmed they were in compliance with the Cost Report Guides. We found no variances greater than two percent of attendance statistics at each acuity level. We also footed the County Board's attendance reports for accuracy and found no computation errors.

Statistics – Attendance (Continued)

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and Day Services Attendance Summary by Consumer, Location, Acuity and Month reports and the Cost Reports. We found no differences.

We also compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the DODD Acuity Assessment Instrument Ratio Listing for each individual and ensured at least two individuals from each acuity level were selected. We found no variances.

4. We selected 15 Community Employment units for 2015 and for 2016 from the Supported Employment Community Units and People reports and compared the calculation of units to the Cost Report Guides and the service documentation requirements of Ohio Admin. Code § 5123:2-9-15. We reported variances greater than 10 percent in Appendix A (2015) and we confirmed that the County Board was not reimbursed for these services. We found no variances in 2016.

Statistics – Transportation

1. We compared the number of one-way trips from the 2015 Cost Report Units from Gatekeeper and 2016 Cost Report Units from Gatekeeper for Big Yellow Buses Transportation reports to the Cost Reports. We found no variances greater than two percent of total children or adult program trips. We also footed the County Board's transportation reports for accuracy and found no computational errors.
2. We traced the number of trips for nine adults and one child for March 2015 and September 2016 from the County Board's daily reporting documentation to the All Transportation Trips reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Expenditure Detail reports to the Cost Reports. We found no variances greater than two percent of total costs reported for each program. We also confirmed corresponding transportation costs were correctly reported.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's TCM Detail and CareStar reports to the Cost Reports. We found no variances in 2015. We found variances greater than two percent as reported in Appendix B (2016). We also footed the County Board's SSA reports for accuracy and found no computational errors.
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the TCM Detail and CareStar reports and confirmed the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.
3. We selected 30 SSA Unallowable units for both 2015 and 2016 from the TCM Detail and CareStar reports and confirmed the case note documentation described activities listed in Ohio Admin. Code § 5160-48-01(D) and included the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances greater than 10 percent of total units tested in each year.

Statistics – Service and Support Administration (Continued)

4. We confirmed that the County Board did not maintain case note documentation for non-individual specific activities (general time units) as described in the Cost Report Guides.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Account Trial Balance reports for the Board of Developmental Disabilities (2022) fund to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and confirmed the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Year to Date Budget Reports and found the following sources of potential revenue offsets/applicable credits where revenues are maintained separately; however, the County Board did not offset corresponding expenses via the use of specific expenditure costs centers or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406:

- Miscellaneous reimbursements, refunds and other income in the amount of \$125,810 in 2015 and \$153,595 in 2016;
- IDEA Part B in the amount of \$698,791 in 2015 and \$699,026 in 2016; and
- School Lunch Program in the amount of \$38,357 in 2015 and \$38,579 in 2016.

We also noted Opportunities for Ohioans with Disabilities (OOD) revenue in the amount of \$1,009,676 in 2015 and \$1,012,070 in 2016; however, corresponding expenses were offset by the County Board on *A1 Adult* worksheet/form. We offset additional OOD expenses as reported in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the Medicaid Billing System (MBS) data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery. We found instances of non-compliance in the following service codes: Adult Day Support – 15 minute unit (ADF), Adult Day and Vocational Habilitation Combination – 15 minute unit (AXF and FXF) and Supported Employment – Community – 15 minute unit (FCO) as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).
2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements per Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance as described in the tables below and reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

Paid Claims Testing (Continued)

Recoverable Finding – 2015

Service Code	Units	Non-TCM Review Results	Finding
AXF	194	Incorrect start or end time on service documentation	\$255.02
FXF	48	Incorrect end time on service documentation	\$49.78
FCO	48	Incorrect start time on service documentation	\$316.49
Service Code	Units	TCM Review Results	Finding
TCM	7	Units billed in excess of service delivery; billed for coverage exclusions	\$67.69
		Total	\$688.98

Recoverable Finding – 2016

Service Code	Units	Non-TCM Review Results	Finding
ADF	48	Incorrect start time on service documentation	\$63.58
AXF	213	Incorrect start or end time on service documentation	\$234.28
FXF	50	Incorrect start time on service documentation	\$25.86
FCO	39	Units billed in excess of service delivery	\$259.04
Service Code	Units	TCM Review Results	Finding
TCM	2	Units billed in excess of service delivery	\$19.30
		Total	\$602.06

- For selected contracted transportation services, we compared the County Board's usual and customary rate with the reimbursed rate and confirmed that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06.

We found transportation services in our sample that were rendered by Metro Transportation, Columbus Green Cabs, Caring Wheels, Safelift Transportation, GL Transportation and Tristar Transportation under agreement with the County Board that were billed as commercial transportation (ATT, FTT and STT). We confirmed that the vehicles met the definition of a commercial vehicle and the contracted rate did not exceed the reimbursement rate.

We also noted contracted adult services in our sample rendered by Goodwill Columbus to provide senior services, work and behavioral services, young adult, outreach, and other adult services. The County Board's contract did not establish a usual and customary rate. Instead, the contract only specified the total contract amount would be paid in four equal quarterly payments; therefore, we were unable to perform a comparison with the billed rate. We found no other instances of contracted services in our sample.

- We compared all renewed transportation contracts and related rate setting documentation after December 31, 2015 for Metro Transportation, Columbus Green Cabs, Caring Wheels, Safelift Transportation, GL Transportation and Tristar Transportation to the guidance for non-medical transportation services issued by DODD on May 15, 2015 and confirmed the following:
 - The contract language was specific and described the services that would be provided;

Paid Claims Testing (Continued)

- Although no general public rate was applicable to these individual transportation contracts, we found the contracts included services outlined in DODD's guidance, such as: exclusive trips to the consumer's residence for pick up and drop off excluding any general public passengers, guarantee of a ride during a set time frame established by the County Board, assistants provided by contractor to assist County Board passengers during trips, specific training and the requirement for specific documentation; 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 the rates paid.
5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units and confirmed total net Medicaid reimbursed units were less than final TCM and Community Employment units.
 6. We compared the amounts reported on *Summary of Service Costs – By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We confirmed total net reimbursements did not exceed disbursements by two percent.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Year-To-Date-Budget Reports for the Board of Developmental Disabilities (2022) fund. We found no variances.

We then compared the total County Board disbursements reported in the reconciliation worksheet/form to the county auditor's disbursement totals and confirmed the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expenditure Detail reports to all service contract and other expenses entries. We reported variances exceeding \$500 that resulted in reclassification to any program or worksheet/form in Appendix A (2015). We found no variances in 2016.
3. We scanned the County Board's Expenditure Detail reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the classification of the costs to the Cost Report Guides and 2 CFR 200. We found variances greater than two percent of total service contracts and other expenses on worksheet/form and costs which were non-federal reimbursable and greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
4. We scanned for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that are non-federal reimbursable because they do not comply with 2 CFR 200.405 and the Cost Report Guides. We found contracted transportation trips which were duplicated in the Cost Reports as reported in Appendix A (2015) and Appendix B (2016).
5. We inspected the County Board's Expenditure Detail reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Schedules. We found no unrecorded capital purchases.
6. We confirmed the County Board uses the county's financial system for reporting.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)

7. We confirmed that corresponding costs were reported for each adult program with final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Depreciation Schedules to the Cost Reports and we found variances greater than \$500 as reported in Appendix A (2015) and Appendix B (2016).
2. We compared the County Board's 2014 Depreciation Schedule to its 2015 and 2016 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition. We found no variances greater than \$500.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in 2015 or 2016. We computed the first year's depreciation for the 11 assets selected, based on their cost, acquisition date and useful life. We confirmed compliance with the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no variances in 2015 and reported variances in Appendix B (2016).
4. We selected the lesser of 10 percent or 10 disposed assets from the County Board's list of disposed assets and confirmed the five assets were removed from the Depreciation Schedules.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to the payroll disbursements yearly totals on the county auditor's Year-To-Date Budget Reports for the Board of Developmental Disabilities (2022) fund. We found no variances greater than two percent.
2. We compared the salaries and benefit costs on the County Board's Payroll Detail reports to the Cost Reports. We found variances that resulted in reclassification to another program or worksheet/form exceeding \$500 as reported in Appendix A (2015). We found no variances requiring reclassification in 2016.
3. We selected the lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, Payroll Detail reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). We also confirmed the misclassification errors were less than 10 percent and no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Payroll Detail reports and confirmed the County Board's salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.

Medicaid Administrative Claiming (Continued)

3. We selected 23 non-validated RMTS observed moments for the third quarter of 2015 and 22 non-validated moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to the DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We found that the observed moments and documentation met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS guide. We found no differences in 2015 and one moment without supporting documentation in 2016.

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 Reports. 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. This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

June 12, 2018

Appendix A
Franklin County Board of Developmental Disabilities
2015 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 3,363,212	\$ 1,180,377	\$ 4,543,589	To reclassify room and board expenses
Schedule B-1, Section A				
13. School Age (C) Child	86,329	(11,663)	74,666	To match square footage summary
14. Facility Based Services (B) Adult	336,682	11,663	348,345	To match square footage summary
Schedule B-1, Section B				
4. 15 Minute Units Non-Title XX Only (C) Supported Emp. - Community Employment	124,685	(2) (48)	124,635	To remove units in error To remove paid claim errors
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	47,718	(1,588)	46,130	To remove duplicate trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	118,269	(7)	118,262	To remove paid claim errors
Worksheet 1				
5. Movable Equipment (A) Early Intervention	\$ 5,108	\$ (874)	\$ 4,234	To match depreciation schedule
Worksheet 5				
1. Salaries (L) Community Residential	\$ 148,790	\$ (148,790)	\$ -	To match payroll report
1. Salaries (O) Non-Federal Reimbursable	\$ -	\$ 148,790	\$ 148,790	To match payroll report
2. Employee Benefits (L) Community	\$ 72,487	\$ (72,487)	\$ -	To match payroll report
2. Employee Benefits (O) Non-Federal Reimbursable	\$ -	\$ 72,487	\$ 72,487	To match payroll report
3. Service Contracts (L) Community Residential	\$ 14,971,684	\$ (1,180,377)	\$ 13,791,307	To reclassify room and board expenses
4. Other Expenses (A) Early Intervention	\$ 345,751	\$ 1,043	\$ 346,794	To match expenditure report
4. Other Expenses (B) Pre-School	\$ 189,442	\$ (1,043)	\$ 188,399	To match expenditure report
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 12,051,011	\$ 65,931	\$ 12,116,942	To reclassify Director of Special Olympics and Projects salary
1. Salaries (F) Enclave	\$ 4,646,818	\$ (107,467)	\$ 4,539,351	To reclassify Director of Special Projects salary
1. Salaries (H) Unasgn Adult Program	\$ 186,512	\$ 107,467 \$ (65,931)	\$ 228,048	To reclassify Director of Special Olympics and Projects salary
2. Employee Benefits (E) Facility Based Services	\$ 5,879,687	\$ 32,168	\$ 5,911,855	To reclassify Director of Special Olympics and Projects benefits
2. Employee Benefits (F) Enclave	\$ 2,267,182	\$ (52,433)	\$ 2,214,749	To reclassify Director of Special Projects benefits
2. Employee Benefits (H) Unasgn Adult	\$ 90,999	\$ 52,433 \$ (32,168)	\$ 111,264	To reclassify Director of Special Olympics and Projects benefits
a1 Adult				
10. Community Employment (B) Less Revenue	\$ 379,198	\$ 1,102	\$ 380,300	To record OOD expenses

Appendix B
Franklin County Board of Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Summary of Service Costs				
Room and Board/Cost to Live, Community Residential	\$ 3,216,375	\$ 1,194,578		To reclassify room and board expenses
		\$ (166,490)	\$ 4,244,463	To reclassify developmental center expenses
Square Footage Allocation				
School Age, Child	\$ 83,632	\$ (34,990)	\$ 48,642	To match square footage summary
Facility Based Services, Adult	\$ 329,212	\$ 34,990	\$ 364,202	To match square footage summary
Attendance Statistics				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	\$ 139,272	(39)	\$ 139,233	To remove paid claim errors
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, One Way Trips	197,628	(1,750)	195,878	To remove duplicate trips
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	509,714	(30)		To match SSA report
		(2)	509,682	To remove paid claim errors
Home Choice Units, CB Activity	262	30	292	To match SSA report
Capital Costs				
Land Improvements, Early Intervention	\$ 19,969	\$ 16,626	\$ 36,595	To correct allocation on depreciation schedule
Land Improvements, Pre-School	\$ 34,002	\$ (16,626)	\$ 17,376	To correct allocation on depreciation schedule
Buildings/Improve, Early Intervention	\$ 8,422	\$ 7,012	\$ 15,434	To correct allocation on depreciation schedule
Buildings/Improve, Pre-School	\$ 14,341	\$ (7,012)	\$ 7,329	To correct allocation on depreciation schedule
Buildings/Improve, Admin	\$ 146,857	\$ (266)	\$ 146,591	To correct useful life on IT server room installation
Fixtures, Early Intervention	\$ 14,762	\$ 12,291		To correct allocation on depreciation schedule
		\$ 486	\$ 27,539	To correct useful life on carpet replacement
Fixtures, Pre-School	\$ 25,136	\$ (12,291)		To correct allocation on depreciation schedule
		\$ 231	\$ 13,076	To correct useful life on carpet replacement
Fixtures, Facility Based Services	\$ 112,599	\$ 429		To correct useful life on plank flooring installation
		\$ 1,555	\$ 114,583	To correct useful life on security camera upgrades
Moveable Equipment, Early Intervention	\$ 2,046	\$ 1,703	\$ 3,749	To correct allocation on depreciation schedule
Moveable Equipment, Pre-School	\$ 3,484	\$ (1,703)	\$ 1,781	To correct allocation on depreciation schedule
Moveable Equipment, Transportation	\$ 845,894	\$ 11,077		To match depreciation schedule
		\$ 7,557	\$ 864,528	To correct useful life on Toyota Sienna van
Direct Services				
Service Contracts, School Age	\$ 424,558	\$ (7,370)	\$ 417,188	To reclassify nursing expenses
Service Contracts, Community Residential	\$ 14,886,534	\$ (1,194,578)	\$ 13,691,956	To reclassify room and board expenses
Other Expenses, Non-Federal Reimbursable	\$ 8,167	\$ 560	\$ 8,727	To reclassify MUI staff expense
Professional Services - Nursing Services				
Service Contracts, School Age	\$ 11,568	\$ 7,370	\$ 18,938	To reclassify nursing expenses
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 834,099	\$ (560)	\$ 833,539	To reclassify MUI staff expense
Adult Program				
Salaries, Facility Based Services	\$ 12,391,219	\$ 68,282	\$ 12,459,501	To reclassify Dir. of SO and Projects salary
Salaries, Enclave	\$ 4,681,623	\$ (110,541)	\$ 4,571,082	To reclassify Director of Special Projects salary
Salaries, Unassign Adult Program	\$ 196,671	\$ 110,541		To reclassify Director of Special Projects salary
		\$ (68,282)	\$ 238,930	To reclassify Dir. of SO and Projects salary
Employee Benefits, Facility Based Services	\$ 6,122,601	\$ 33,738	\$ 6,156,339	To reclassify Dir. of SO and Projects benefits
Employee Benefits, Enclave	\$ 2,313,227	\$ (54,619)	\$ 2,258,608	To reclassify Director of Special Projects benefits
Employee Benefits, Unassign Adult Program	\$ 97,177	\$ 54,619		To reclassify Director of Special Projects benefits
		\$ (33,738)	\$ 118,058	To reclassify Dir. of SO and Projects benefits
A1 Adult				
Community Employment, Less Revenue	\$ 393,674	\$ (17,408)	\$ 376,266	To record OOD expenses
CBCR Reconcile				
CBCR Reconcile Expenses				
Other: Developmental Center Fees	\$ -	\$ 166,490	\$ 166,490	To reclassify developmental center expenses

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FRANKLIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST, 9 2018