



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on the Aging Administered Waiver Annual Cost Report (Cost Report) for the Central Ohio Area Agency on Aging, a PASSPORT Administrative Agency (hereafter referred to as the PAA) for the period July 1, 2015 through June 30, 2016. The PAA's management is responsible for preparing this fiscal year 2016 (FY 16) report. The sufficiency of these procedures is solely the responsibility of ODM. 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.

Unless otherwise specified, the PAA provided all reports used in the procedures and this report only describes exceptions exceeding \$500.

Revenue

1. We compared the revenue reported on *Final Page A* of the Cost Report to the Normal Trial Balance, Expanded General Ledger and Program Year 2015 – PASSPORT Monthly Financial reports. We found no variances exceeding \$500.
2. We compared the Invoices for All Customers, Credit Memos for All Customers, Passport Monthly Statement of Client Liability, and Client Liability Calculation reports to the Cost Report. We found no variances.

Square Footage

1. We did not perform the square footage procedure as the PAA did not use square footage as an allocation methodology.

Trial Balance and Non-Payroll Expenses

1. We compared the disbursements on the Normal Trial Balance, Expanded General Ledger and Cost Center Breakout All worksheet to *Worksheet 1, Total Allowable Expenses by Line Item*. We found no variances.

We also compared the Services Expenditures Summary report from the PASSPORT Information Management System (PIMS) to *Worksheet 2*. We found variances below one half percent of total PIMS costs.

2. We scanned the Expanded General Ledger and selected 60 disbursements from all cost pools. We compared supporting documentation and classification of the disbursement to the Three Party Agreement, Cost Report Instructions and 2 CFR part 200. We reported variances in Appendix A.

Trial Balance and Non-Payroll Expenses (Continued)

3. We compared the allocation methodology applied on *Worksheet 1* to the approved methodologies in the Cost Report Instructions. We found no differences.

Using the payroll sample of 20 employees, we compared the allocation applied to each cost center on the PCOSTS report to the Monthly Time Study Summary. We found no variances exceeding \$500 by cost center.

Payroll

1. We compared total salaries and benefits for each waiver on *Worksheet 1* to the Normal Trial Balance, Expanded General Ledger, and Cost Center Breakout All reports. We found no variances.
2. We selected 20 employees and compared the organization chart, Monthly Time Study Reports, Cost Center Breakout All report, to the Cost Report. We then compared the reported salaries and benefits to the Cost Report Instructions and 2 CFR part 200. We found no variances.

Property

1. We traced the capital costs reported on *Worksheet 1* for each waiver to the Trial Balance, Expanded General Ledger and Cost Center Breakout All reports. We found no variances.
2. We compared the final FY 16 Depreciation Schedule to the FY 15 Depreciation Schedule for changes in the depreciation amounts for assets purchased prior to FY 16, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation which was not in compliance with the Cost Report Instructions. We found no variances.
3. We did not perform the fixed assets procedure as no fixed assets were being depreciated in their first year in FY 16.
4. We did not perform the disposed assets procedure as no assets were disposed in 2016.
5. We scanned the Expanded General Ledger for items purchased during FY 16 that met the capitalization criteria and the procurement requirements and traced them to the Depreciation Schedule. We found no variances.

Contract Monitoring

1. We obtained the PAA's written procedures and supporting documentation showing it performed provider oversight processes in accordance with Section II (A)(3)(b) in its Three Party Agreement with ODM and the Ohio Department of Aging. We selected five providers for pre-certification compliance reviews, five providers for structural compliance reviews, and five providers with disciplinary actions and compared supporting documentation to the written procedure requirements. We found no exceptions.

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 Aging Administered Waiver Annual Cost Report. 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.

Central Ohio Area Agency on Aging
Independent Accountants' Report on
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

March 22, 2019

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SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM: PASSPORT

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
2	1	3	Service Contracts	Screening	Reclassify Interpreter Services	Cost Report Instructions	\$24,634.52	\$588.42	\$25,222.94
2	1	3	Service Contracts	Assessment	Reclassify Interpreter Services	Cost Report Instructions	\$36,699.39	\$876.60	\$37,575.99
2	1	3	Service Contracts	Case Management	Reclassify Interpreter Services	Cost Report Instructions	\$116,647.25	\$2,786.24	\$119,433.49
2	1	3	Service Contracts	Provider Relations	Reclassify Interpreter Services	Cost Report Instructions	\$21,823.29	\$521.27	\$22,344.56
2	1	3	Service Contracts	General Administration	Reclassify Interpreter Services	Cost Report Instructions	\$15,704.28	\$375.11	\$16,079.39
1	1	5	Equipment < \$5,000	Screening	Reclassify Cell Phone costs	Cost Report Instructions	\$8,914.83	\$1,331.37	\$10,246.20
1	1	5	Equipment < \$5,000	Assessment	Reclassify Cell Phone costs	Cost Report Instructions	\$13,280.91	\$1,983.42	\$15,264.33
1	1	5	Equipment < \$5,000	Case Management	Reclassify Cell Phone costs	Cost Report Instructions	\$42,212.72	\$6,304.20	\$48,516.92
1	1	5	Equipment < \$5,000	Provider Relations	Reclassify Cell Phone costs	Cost Report Instructions	\$7,897.49	\$1,179.44	\$9,076.93
1	1	5	Equipment < \$5,000	General Administration	Reclassify Cell Phone costs	Cost Report Instructions	\$5,683.12	\$848.74	\$6,531.86
4	1	6	Equipment Repairs	Screening	Reclassify Moving Expenses	Cost Report Instructions	\$679.24	(\$99.11)	\$580.13
4	1	6	Equipment Repairs	Assessment	Reclassify Moving Expenses	Cost Report Instructions	\$1,011.90	(\$147.64)	\$864.26
4	1	6	Equipment Repairs	Case Management	Reclassify Moving Expenses	Cost Report Instructions	\$3,216.29	(\$469.28)	\$2,747.01
4	1	6	Equipment Repairs	Provider Relations	Reclassify Moving Expenses	Cost Report Instructions	\$601.73	(\$87.80)	\$513.93
4	1	6	Equipment Repairs	General Administration	Reclassify Moving Expenses	Cost Report Instructions	\$433.01	(\$63.18)	\$369.83
3	1	8	Building Services	Screening	Reclassify Building Security Alarm	Cost Report Instructions	\$369.83	\$129.67	\$499.50
3	1	8	Building Services	Assessment	Reclassify Building Security Alarm	Cost Report Instructions	\$499.50	\$193.17	\$692.67
3	1	8	Building Services	Case Management	Reclassify Building Security Alarm	Cost Report Instructions	\$692.67	\$613.99	\$1,306.66
3	1	8	Building Services	Provider Relations	Reclassify Building Security Alarm	Cost Report Instructions	\$1,306.66	\$114.87	\$1,421.53
3	1	8	Building Services	General Administration	Reclassify Building Security Alarm	Cost Report Instructions	\$1,421.53	\$82.66	\$1,504.19
1	1	10	Capital Costs	Screening	Reclassify Cell Phone costs	Cost Report Instructions	\$23,104.49	(\$1,331.37)	\$21,773.12
2	1	10	Capital Costs	Screening	Reclassify Interpreter Services	Cost Report Instructions	\$21,773.12	(\$588.42)	\$21,184.70
3	1	10	Capital Costs	Screening	Reclassify Building Security Alarm	Cost Report Instructions	\$21,184.70	(\$129.67)	\$21,055.03
1	1	10	Capital Costs	Assessment	Reclassify Cell Phone costs	Cost Report Instructions	\$34,420.02	(\$1,983.42)	\$32,436.60
2	1	10	Capital Costs	Assessment	Reclassify Interpreter Services	Cost Report Instructions	\$32,436.60	(\$876.60)	\$31,560.00
3	1	10	Capital Costs	Assessment	Reclassify Building Security Alarm	Cost Report Instructions	\$31,560.00	(\$193.17)	\$31,366.83
1	1	10	Capital Costs	Case Management	Reclassify Cell Phone costs	Cost Report Instructions	\$109,402.40	(\$6,304.20)	\$103,098.20
2	1	10	Capital Costs	Case Management	Reclassify Interpreter Services	Cost Report Instructions	\$103,098.20	(\$2,786.24)	\$100,311.96
3	1	10	Capital Costs	Case Management	Reclassify Building Security Alarm	Cost Report Instructions	\$100,311.96	(\$613.99)	\$99,697.97
1	1	10	Capital Costs	Provider Relations	Reclassify Cell Phone costs	Cost Report Instructions	\$20,467.86	(\$1,179.44)	\$19,288.42
3	1	10	Capital Costs	Provider Relations	Reclassify Building Security Alarm	Cost Report Instructions	\$19,288.42	(\$114.87)	\$19,173.55
2	1	10	Capital Costs	Provider Relations	Reclassify Interpreter Services	Cost Report Instructions	\$19,173.55	(\$521.27)	\$18,652.28
1	1	10	Capital Costs	General Administration	Reclassify Cell Phone costs	Cost Report Instructions	\$14,728.93	(\$848.74)	\$13,880.19
2	1	10	Capital Costs	General Administration	Reclassify Interpreter Services	Cost Report Instructions	\$13,880.19	(\$375.11)	\$13,505.08
3	1	10	Capital Costs	General Administration	Reclassify Building Security Alarm	Cost Report Instructions	\$13,505.08	(\$82.66)	\$13,422.42
4	1	11	Other Expenses	Screening	Reclassify Moving Expenses	Cost Report Instructions	\$1,979.89	\$99.11	\$2,079.00
4	1	11	Other Expenses	Assessment	Reclassify Moving Expenses	Cost Report Instructions	\$2,949.55	\$147.65	\$3,097.20
4	1	11	Other Expenses	Case Management	Reclassify Moving Expenses	Cost Report Instructions	\$9,375.01	\$469.28	\$9,844.29
4	1	11	Other Expenses	Provider Relations	Reclassify Moving Expenses	Cost Report Instructions	\$1,753.95	\$87.80	\$1,841.75
4	1	11	Other Expenses	General Administration	Reclassify Moving Expenses	Cost Report Instructions	\$1,262.17	\$63.17	\$1,325.34

Total Effect on Cost Report \$0.00

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OHIO AUDITOR OF STATE KEITH FABER



CENTRAL OHIO AREA AGENCY ON AGING

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
APRIL 2, 2019**