



OHIO AUDITOR OF STATE
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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 on the Catholic Social Services of the Miami Valley's Medicaid Waiver Cost Report (Cost Report) and certain compliance requirements related to contract monitoring for the year ended June 30, 2022, included in the information provided to us by the management of the Catholic Social Services of the Miami Valley. The Catholic Social Services of the Miami Valley is responsible for completion of the Cost Report and contract monitoring as required by the Agreement between the Ohio Department of Medicaid (ODM) and the Ohio Department of Aging (ODA) and the PASSPORT Administrative Agency (PAA).

The ODM and the ODA have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Cost Report. 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 this report and may not meet the needs of all users of this 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 parties specified in the report. 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:

Revenue

1. We agreed the revenue on *Final Page A* to the Trial Balance and agreed the Transfer-In amount to the prior year Cost Report. There were no variances.
2. We agreed each client liability amount on *Final C Page* to the Client Liability report and we agreed the beginning receivable to the prior year Cost Report. There were no variances.

Square Footage

We compared the square footage on the floor plans to the Monthly Square Footage Allocation report and compared the Allocation report to the square footage used to allocate costs to each waiver worksheet. There were no square footage variances.

Trial Balance and Non-Payroll Expenses

1. We agreed the disbursements for each waiver on the Trial Balance to the Trial Balance Summary and the Trial Balance Summary to *Worksheet 1, Total Allowable Expenses by Line Item*. There were no variances.

Trial Balance and Non-Payroll Expenses (Continued)

We compared total PASSPORT Information Management System (PIMS) costs to the Trial Balance and the Trial Balance to total Worksheet 2, Waiver Services Expenses Detail and calculated the variance. The calculated variance did not exceed one half percent of total PIMS costs and we confirmed the Cost Report contained no explanation of the variance.

2. For each waiver worksheet, we calculated five percent of the total of all non-payroll cost report accounts and identified any cost report accounts with a total that exceeds five percent threshold. We scanned the General Ledger for potential unallowable or improperly allocated costs per 2 CFR 200 Subpart E that impact the identified account codes and selected 60 disbursements including items identified in the scan.

We obtained the invoice and/or contract for each selected expense and performed the following:

- We confirmed documentation for the full cost was maintained as required by PAA Medicaid Waiver Cost Report Instructions (Cost Report Instructions) and 2 CFR 200.403(g).
- We footed the invoice/documentation for accuracy and found no computational differences resulting in decreased costs on *Worksheet 1*. For invoices with a corresponding contract, we compared the invoice rate to the contracted rate and found no differences resulting in decreased costs.
- We compared documentation for each expense to the unallowable categories listed in 2 CFR part 200.400 - .475. There were no variances.
- We compared the documented non-payroll expense and type of expense to the worksheet and account classification on the Cost Report and with the Cost Report Instructions and the PAA's Cost Allocation Plan. There were no account reclassifications between cost report accounts.
- We documented the name and type of expense and, if the purpose was unclear, we inquired with the PAA and confirmed the business purpose of the expense benefitted the PAA's Medicaid Waiver Programs in accordance with 2 CFR part 200.405 and CMS Publication 15-1 § 2302.4 and did not benefit other programs.
- We compared the documented cost and type of expense to the PAA's Depreciation/Capitalization Policy and confirmed the expense was not a capital asset.
- We compared the cost methodology and allocation statistics for each expense to the allowable methods per the Cost Report Instructions and CMS 15-1 § 2302.8. There were no differences.
- We confirmed each amount was recorded on the accrual basis, in accordance with the Cost Report Instructions, by agreeing the date/time period of the invoice/documentation to the Cost Reporting period.

Payroll

1. We agreed the salaries and benefits on the General Ledger Trial Balance to the Trial Balance Summary and the Trial Balance Summary to *Worksheet 1* for each waiver. There were no variances.

We compared the monthly Payroll Master File for the first and last pay periods to General Ledger Detail report to confirm employee payroll expenses were reported on the accrual basis. There was no exception.

Payroll (Continued)

2. We obtained the Employee List and Monthly Payroll Master File and counted the total number of employees reported on *Worksheet 1*. We selected 10 employees reported on *Worksheet 1* and performed the following procedures on each selected employee:
 - We compared the Monthly Timecard reports and job descriptions to the unallowable categories listed in 2 CFR part 200.400 - .475. We confirmed the cost benefitted the Medicaid program in accordance with 2 CFR part 200.405 and CMS Publication 15-1 § 2302.4 and did not benefit other programs. There were no variances for any unallowable costs or any cost that did not benefit the Medicaid program.
 - We compared the Monthly Timecard reports to the Payroll Journal, Monthly Payroll Master File and time study reports. We compared the Monthly Payroll Master File to General Ledger Detail report and to the worksheet and account classification on the Cost Report, the Cost Report Instructions and the PAA's Cost Allocation Plan. There were no variances which resulted in reclassifications between cost report accounts.
 - We compared the cost methodology and allocation statistics for the same monthly payroll expenses for each employee to the allowable methods per the Cost Report Instructions and CMS 15-1 § 2302.8. There were no differences.

Property

1. We agreed the capital costs on the Depreciation Expense report and General Ledger Detail report to the Trial Balance and the Trial Balance to *Worksheet 1* and found no differences.
2. We compared the final SFY 22 Depreciation Expense Report to the SFY 21 Depreciation Expense Report for changes in the depreciation amounts for assets purchased prior to SFY 22, 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. There were no variances exceeding \$1,000 resulting in reclassification to a cost report account or resulting in decreased costs.
3. We scanned the Depreciation Expenditure and General Ledger Detail reports for any loss on *Worksheet 1* that was not in accordance with CMS Publication 15-1, Chapter 1, § 104.10(E) and found none.
4. We scanned the General Ledger Detail report for items purchased during the reporting period that met the capitalization criteria and found none.

Contract Monitoring

We obtained the PAA's written procedures and supporting documentation related to performing provider oversight processes in accordance with Section III (A)(3)(e)(ii) in its Three Party Agreement with ODM and ODA. We selected five pre-certification providers, five structural compliance reviews and four event based reviews and compared supporting documentation to the written procedure requirements. There were no differences.

We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (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 PAA's Cost Report and compliance with contract monitoring 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.

We are required to be independent of the PAA 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

December 18, 2023

OHIO AUDITOR OF STATE KEITH FABER



**CATHOLIC SOCIAL SERVICES OF THE MIAMI VALLEY
SHELBY 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 1/16/2024

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