



OHIO AUDITOR OF STATE
KEITH FABER





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INDEPENDENT ACCOUNTANT'S 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, 2022 and certain compliance requirements related to the Cost Report and Medicaid 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, 2022 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2022, and certain compliance requirements related to the Cost Report and Medicaid 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 and scanning of the Summary by Service Code report that it did not render any paid Medicaid waiver services for only a portion of calendar year 2022.

Allocation Statistics - Attendance

1. We footed the ARC and Goodwill Attendance 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. We found no variances.

2. We traced the total attendance days for five individuals for each service type for two months from the daily attendance documentation and attendance reports to the Cost Report. There were differences as reported in the Appendix. For the identified differences, we compared the correct attendance to the Summary by Service Code report and found no paid adult day services.

Allocation Statistics - Transportation

1. We scanned the Summary by Service Code report for the period January 1, 2022 through December 31, 2022 and found no paid waiver per trip transportation.
2. We compared the cost of bus tokens/cabs on the Combined Expenditures report to the *Annual Summary of Transportation Services* and the *Transportation Services* form. There were no variances.

Statistics – Service and Support Administration (SSA)

1. We footed the County Board's TCM, Allowable, Unallowable Detail reports 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. We found no variances.

2. We selected 20 Other SSA Allowable recipient dates of service 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.

Paid Claims

1. We confirmed that the County Board provided both adult services and non-medical transportation (NMT) and we selected 25 non-medical waiver transportation services and 25 adult waiver services among all waiver service codes from the Summary by Service Code report.

We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery. We found an instance of non-compliance for FDF – Adult Day Support – 15 minute unit and calculated a recoverable finding in the table below.

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 instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	Paid Claims Results	Finding
TCM	101	Units billed for direct service activity	\$1,374.32
TCM	48	Units billed in excess of actual duration of service delivery	\$641.91
FDF	18	Units billed in excess of actual duration of service delivery	\$61.35
		Total	\$2,077.58

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
4. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract transportation services for Metro, GL, and FM Transportation, and Franklin Transportation Resources. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code 5123:2-9-06(H)(1).

The County Board's Goodwill contract specified an annual rate which included adult day and non-medical transportation, work and community services, and behavioral health services. As a result, we were unable to compare a contracted rate to the reimbursed rate for the selected Goodwill contracted transportation and adult services.

Paid Claims (Continued)

5. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2022.

Non-Payroll Expenditures

1. We traced non-payroll expenditures on the Payroll by Person report to the Combined Expenditures report and from the Combined Expenditures report to the amounts reported on the CBCR forms for indirect costs, adult transportation services, SSA and adult programs. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses from the Combined Expenditures report in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were non-federal reimbursable costs as reported in the Appendix. For any errors, we scanned the Combined Expenditures report for other like errors in the same cost center. We found no additional similar errors.
3. We confirmed through inquiry that the County Board uses the county's financial system for reporting.
4. 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 programs, professional service costs or square footage without final attendance statistics.

Payroll

1. We compared the salaries and benefit costs on the Payroll by Person report to the amounts reported on the indirect costs, program supervision, adult transportation, and SSA forms. There were no variances.
2. We selected 40 employees from the Payroll by Person report in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, Payroll by Person report, TCM, Allowable, Unallowable Detail reports and job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance 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 in the first quarter from the Detail Check History by Employee Name report to the MAC Salaries worksheet and from the worksheet to the salaries and benefits submitted on the Cost by Individual Report. We confirmed actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. For the 17 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections. We found no variances.

Unit Rate

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 indicated it was not aware of any issues that might impact the identified unit 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 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 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

January 14, 2025

Appendix
Franklin County Board of Developmental Disabilities
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	15,399	10	15,409	To reclassify days of attendance to proper program
A, Supported Emp.-Enclave (Non-Title XX Only)	499	(11)	488	To reclassify days of attendance to proper program and remove unsupported day
Annual Summary of Units of Service - Service and Support Administration				
TCM Units, CB Activity	758,003	(149)	757,854	To reclassify units related to direct service and remove units billed in excess of service delivery
SSA Unallowable Units, CB Activity	15,560	101	15,661	To reclassify units related to direct service
Indirect Cost Allocation				
Salaries, Gen Expense All Program	\$ 3,525,026	\$ (7,139)		To reclassify portion of Communications Coordinator salaries to non-reimbursable costs
		\$ (20,219)		To reclassify Service Coordinator salaries
		\$ (30,262)	\$ 3,467,406	To reclassify Service Coordinator salaries
Employee Benefits, Gen Expense All Program	\$ 1,680,916	\$ (3,404)		To reclassify portion of Communications Coordinator benefits to non-reimbursable costs
		\$ (9,742)		To reclassify Service Coordinator benefits
		\$ (14,625)	\$ 1,653,145	To reclassify Service Coordinator benefits
Other Expenses, Non-Federal Reimbursable	\$ 15,054	\$ 7,139		To reclassify portion of Communications Coordinator salaries to non-reimbursable costs
		\$ 3,404		To reclassify portion of Communications Coordinator benefits to non-reimbursable costs
		\$ 3,050	\$ 28,647	To reclassify employee settlement payments
Other Expenses, Gen Expense All Program	\$ 1,478,422	\$ (3,050)	\$ 1,475,372	To reclassify employee settlement payments

Appendix
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2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Services and Support Admin				
Salaries, Service & Support Admin Costs	\$ 14,984,690	\$ 20,219		To reclassify Service Coordinator salary
		\$ 30,262	\$ 15,035,171	To reclassify Service Coordinator salaries
Employee Benefits, Service & Support Admin Costs	\$ 7,145,480	\$ 9,742		To reclassify Service Coordinator benefits
		\$ 14,625	\$ 7,169,847	To reclassify Service Coordinator benefits

OHIO AUDITOR OF STATE KEITH FABER



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 2/6/2025

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