



Dave Yost • Auditor of State



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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 Medicaid Administrative Claiming (MAC) data reported by the Ashtabula, Cuyahoga, Huron, Lake, Mahoning, Portage and Summit County Boards of Developmental Disabilities¹ (County Boards) in their Income and Expenditure Reports (Cost Reports) for the year ended December 31, 2014. The management of each County Board is responsible for preparing its respective Cost 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.

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to each County Board's payroll reports and determined if the MAC salary and benefits were greater by more than one percent. We found no exceptions.
2. We compared the final MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* to identify any variances. We found no exceptions for the Ashtabula, Cuyahoga, Huron, Mahoning, Portage and Summit County Boards. We reported variances for the Lake County Board in **Table 1**.

Table 1: Worksheet 6, Medicaid Administration Worksheet				
County Board	Worksheet Row and Column	Reported Amount	Correction	Corrected Amount
Lake	(1) Salaries (I) Medicaid Admin	\$589,587	\$20,279	\$609,866
Lake	(1) Salaries (O) Non-Federal Reimbursable	\$270,191	\$3,615	\$273,806

3. We selected 10 Random Moment Time Study (RMTS) observed moments and 10 percent above that amount from the RMTS Participant Moments Question and Answer report for the 4th quarter of 2014 for each County Board. We determined if supporting documentation for each of the observed moments was maintained and if the moment was classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014.

We found no exceptions for Ashtabula, Mahoning, and Portage County Boards. We noted Huron and Summit County Boards maintained documentation which met the minimum requirements, but did not include additional supporting documentation as preferred by the RMTS Guide. We found exceptions for Cuyahoga and Lake County Boards as listed below in **Table 2**.

We reported the detailed results for the specific moments tested in separate documents submitted to DODD and each respective County Board.

¹ The Ashtabula, Cuyahoga, Huron, Lake, Mahoning, Portage and, Summit County Boards of Developmental Disabilities are referred to as the MAC Northeast Region for the purpose of reporting only.

MAC Northeast Region (Ashtabula, Cuyahoga, Huron, Lake, Mahoning, Portage and Summit County Boards)
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Table 2: RMTS Observed Moment Results	
County Board	Results
Cuyahoga	1 moment with no supporting documentation
Lake	1 moment in which the documentation was unclear or vague to support the response to the sampled moment

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 MAC data of each County Board. 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 Boards and DODD, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

December 12, 2017



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MAC NORTHEAST REGION AND COUNTY BOARDS 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
DECEMBER 28, 2017**