FINAL AUDIT REPORT

Macomb Intermediate School District

Medicaid Administrative Outreach Claim

January 1, 2004 – March 31, 2004

Office of Audit

Lansing Regional Office

September 2005

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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF COMMUNITY HEALTH
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September 6, 2005

Michael R. DeVault, Superintendent
Macomb Intermediate School District
44001 Garfield Road
Clinton Township, Michigan 48038-1100

CERTIFIED MAIL
7001 1140 0003 2425 7731

Dear Mr. DeVault:

Enclosed is the final report from the Michigan Department of Community Health (MDCH) audit of the Macomb Intermediate School District's (MISD) Medicaid claim for Administrative Outreach Program (AOP) costs during the period January 1, 2004 through March 31, 2004.

The final report contains the following: description of agency; funding methodology; purpose; objectives; scope and methodology; conclusions, findings and recommendations. Attached are schedules that summarize the amounts considered allowable and unallowable, by element of expense and by district that reported the cost. The conclusions, findings, and recommendations are organized by audit objective.

Approximately $34.9 million of the $35 million reported costs during the audit period are considered allowable. After allocations based on rates in effect as of May 25, 2005, $855 of the Federal reimbursement based on those costs is considered unallowable. The MISD was paid $513 for its share of the unallowable costs.

If you agree with our findings and recommendations then no further action, other than the implementation of the recommendations, is required by MISD. The MDCH Policy Section will notify your billing agent to make the necessary adjustments after a 30 day period for filing appeals has elapsed. If you choose your right to appeal our findings, the procedures are described below.

Appeal Procedures

If MISD disagrees with the MDCH audit findings, MISD may use the administrative review process as specified for Medicaid Provider Reviews and Hearings. To use the Medicaid Provider Reviews and Hearings, MISD must request a conference or hearing within 30 days of receipt of this notice. The adjustments presented in this final report are an adverse action as defined by MAC R 400.3401. If MISD disagrees with this adverse action, MISD has a right to request a preliminary conference, bureau conference or an administrative hearing pursuant to MCL 400.1 et seq. and MAC R 400.3401, et seq. The request should identify the specific audit adjustment(s) under dispute, explain the reason(s) for the disagreement, and state the dollar amount(s)

involved, if any. MISD should also include any substantive documentary evidence to support their position. Requests must specifically identify whether MISD is seeking a preliminary conference, a bureau conference or an administrative hearing.

If MISD chooses to request a preliminary conference, bureau conference, or administrative hearing, the request must be sent within 30 days of receipt of this letter to:

Administrative Tribunal & Appeals Division
Michigan Department of Community Health
1033 S. Washington
P.O. Box 30763
Lansing, Michigan 48909

If MISD does not appeal this adverse action within 30 days of receipt of this notice, this letter will constitute MDCH's Final Determination Notice according to MAC R 400.3405, and we will implement the adjustments as outlined above and in this final report.

Thank you for the cooperation extended throughout this audit process.

Sincerely,

Larry M. St. Clair, Audit Manager
Central Regional Office

LMS:wjb

Enclosure

cc: Mr. Paul Reinhart, Senior Deputy Director, Medical Services Administration

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DESCRIPTION OF AGENCY

The Macomb Intermediate School District (MISD) operates under the provisions of Act 451 of 1976, the Revised School Code, Sections 380.601 – 380.703 of the Michigan Compiled Laws. MISD is a public governmental entity separate from Macomb County and subject to oversight by the Michigan Department of Education (MDE) and the Michigan Department of Community Health (MDCH).

An ISD is a regional service agency providing leadership linking public schools, the community, private sector and public agencies to improve education and lifelong learning for all citizens.

The MISD administrative office is located in Clinton Township, serving the 21 public school districts in Macomb County. The MISD board consists of five members that have served together for more than ten years. MISD is the largest ISD in Michigan providing direct services to students.

BACKGROUND

On August 31, 2000 the Centers for Medicare and Medicaid Services (CMS) issued a disallowance letter for school administrative costs claimed for Medicaid reimbursement by MDCH. The disallowance included all costs claimed for three fiscal quarters under MDCH's school based administrative outreach program. The primary concern of CMS was that the claiming mechanism implemented by MDCH did not properly differentiate between the costs of allowable Medicaid administrative activities and unallowable activities in the school districts. Subsequent actions by CMS for similar reasons extended their deferrals and disallowances to several years of Michigan's school based service claims.

In May 2002 the United States Department of Health and Human Services, acting through CMS, entered into a settlement agreement with MDCH in the matter of the school based Medicaid administrative costs. As a result of that agreement MDCH implemented a new claims development methodology that became effective January 1, 2004. Highlights of the new methodology include:

- A random moment time study (RMTS) using the Medicaid Administrative Claiming System (MACS) software.
- New time study activities.
- Two options for claim development.
- Establishment of central administrative responsibilities related to the administration of the RMTS.
- A single method of determining a discounted Medicaid eligibility rate to be used in the MACS.
- A special monitoring system.

This new claims process may also be used to generate backcasting information for the settlement of past CMS deferrals and disallowances, based on the allowable cost claimed by MDCH under the new methodology.

MDCH contracted with Public Consulting Group (PCG) to perform random moment time studies, determine the Medicaid eligibility rate for each intermediate school district, provide training, and perform certain other functions needed to develop Medicaid claims. Each school district or consortium of districts that qualified as a Medicaid provider was free to choose PCG for completing its Medicaid claim, or to employ others to complete the claims' development.

The settlement agreement required MDCH and CMS to monitor the newly developed claim procedures for at least the first two quarters of its use. For its part, MDCH hired a subcontractor (MAXIMUS) and added one position to its Office of Audit to monitor the claim development. The subcontractor reviewed all aspects of the RMTS, monitored the providers' understanding of the claim development and verified that formulas embedded within the Medicaid claim documents will generate the correct claim amounts. The auditor's function is primarily to: 1) evaluate the new AOP claims processing system; 2) determine whether the costs reported to PCG and used to develop the Medicaid claim were reasonable, allocable and allowable under Federal and State criteria; and 3) determine whether certain allocation percentages were accurate and properly applied to the ISD's costs, resulting in the appropriate amounts reported for Medicaid claims and for backcasting.

FUNDING METHODOLOGY

MISD uses PCG to prepare its Medicaid claims. Staff salaries and related costs are reported directly to PCG by each of the 21 local school districts and MISD. PCG then combines the costs, applies various allocation percentages and submits the claim directly to MDCH. The ISDs' Medicaid claims are submitted to the MDCH for review, processing and payment each fiscal quarter. Because CMS reimbursement policies for school based services by medical professionals have changed, the ISD must also report an informational claim amount each quarter for use in the settlement of past disallowances. Claim development for both the informational claim and the claim for reimbursement are based on a "pool" of costs, primarily salaries, incurred by the school districts for individuals that engage in Medicaid-type activities on a regular basis. The percentage of effort actually spent on Medicaid-type activities is identified by the RMTS. Reallocation of administrative activities found in the RMTS and certain other allocation percentages are applied to the Medicaid activities where appropriate. For most activities, the final amount claimed for Medicaid reimbursement is equal to:

> The Cost Pool X the RMTS % X the % of students enrolled in Medicaid X (100% + Approved Indirect Cost Rate) X Federal Financial Participation (FFP) Rate

The percentage of students enrolled in Medicaid does not apply to outreach activities nor assisting with eligibility determinations, and therefore that factor is not applied to the costs for those activities. Other adjustments are made for the informational claim, to increase the FFP rate for any medical professional salaries and related fringe benefit costs, for the settlement of past disallowances.

PURPOSE AND OBJECTIVES

The primary purpose of our audit was to determine whether $732,873 ($366,436 – Federal share) of administrative costs claimed by MISD for Medicaid reimbursement for January 1 through March 31, 2004 and the $421,216 – Federal share reported for backcasting, are reasonable, allocable and allowable using the methodology approved by CMS. These were the amounts claimed as of May 25, 2005, the latest claim revision received by the MDCH.

Our work is summarized by the following objectives:

1. To determine whether the costs reported to PCG and used to develop the Medicaid claim were reasonable, allocable and allowable under Federal and State criteria.

2. To determine whether certain allocation percentages were accurately calculated and properly applied to the ISD's costs, resulting in the appropriate amounts reported for Medicaid claims and for backcasting.

SCOPE AND METHODOLOGY

Within the limitations described below, our audit included reviews of the claims development process and the costs claimed by MISD for the three months ended March 31, 2004, as revised by a claim submitted May 25, 2005.

The scope of our review of the claims development process was limited to parts of the process that were not monitored by others. The RMTS and the assignment of sampled moments to activities were monitored by MAXIMUS and CMS and, therefore, were excluded from the scope of this audit. We also accepted the Federally-approved indirect cost rate without review, but verified that the approved rate was used in claim calculations and applied only to costs in the specified base. We did not audit the procedures used to calculate the percentage of Medicaid eligible students in MISD since these procedures apply to all ISDs and were subsequently reviewed and approved by CMS. School districts are subject to Federal single audit requirements and the independent auditors' reports on internal controls were used to identify weaknesses that might affect our review; none were reported for MISD and the other districts selected for testing.

The scope of our cost audit was generally limited to determining if the amounts reported by MISD school districts were (1) allowable under State policies and Federal regulations, (2) allocable to the Medicaid program and (3) properly allocated using the percentages developed by others. Our audit included site visits to ten of the twenty-two districts that, cumulatively, reported over 75% of the MISD costs claimed.

Our tests included judgmental samples of the costs reported to PCG by MISD and nine selected local districts. We verified the costs were directly related to individuals included in the RMTS, incurred during the sample period, did not duplicate costs claimed indirectly, were not claimed as costs of other Federal projects and were otherwise allowable under the Federal regulations in OMB Circular A-87. We also verified 1) the accuracy of allocation percentages based on the

number of moments assigned to each activity, and 2) that all allocation percentages were properly applied. Our review of internal controls included gaining a general understanding of the control procedures for costs included in the cost pool.

Fieldwork was performed from November 2004 through May 2005 at the central offices of MDCH and MDE, at MISD, and at nine selected school districts listed on Schedule A of this report.

CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

FINANCIAL REPORTING

Objective 1: To determine whether the costs reported to PCG and used to develop the Medicaid claim were reasonable, allocable and allowable under Federal and State criteria.

Conclusion: Generally, the costs reported and used to develop the Medicaid claim were reasonable, allocable and allowable under Federal and State criteria. However, the costs reported by several districts contained relatively small amounts that were funded by other federal programs (Finding 1), misallocated to the AOP cost report (Finding 2), or otherwise misreported due to clerical errors (Finding 3). In total, we found approximately $34.9 of the $35 million reported costs for the quarter ended March 31, 2004 are allowable and allocable to the Medicaid claim.

We believe the errors were caused by inadequate reviews by some local districts and as a result of confusion in interpreting rather complicated allocation issues. Most school districts we visited obtained their cost report data from printouts of AOP costs as identified by a computer program that the MISD supplied to the local districts. The computer program generally did a good job of identifying AOP staff salaries and fringe benefits, but required some local review and adjustment. In our opinion, most cost reporting errors resulted from local districts reporting AOP costs directly from the computer printout, without review and without making necessary adjustments to the computer program. Other costs, allocated into the MISD cost report, are recommended for disallowance primarily because the allocation is not consistent with other allocation decisions made by CMS and the MDCH.

The amounts considered allowable and unallowable are summarized in Schedules A & B of this report, with more detail provided in the findings below. The recommended corrective actions are included after Finding 3.

Finding

1. **Federally Funded Costs**

   AOP costs reported by four school districts included $108,213 of expenditures funded by other Federal grants or contracts in violation of MDCH policy.

   The MDCH School Based Services (SBS) policy (section L in the initial policy; section 6.12 of the SBS AOP policy published in the current MDCH Medicaid Provider Manual) states:

...Claims for approved Medicaid SBS administrative outreach functions may not include expenditures of:

- *Federal funds received by the district directly*
- *Federal funds that have been passed through a State or local agency....*

The errors resulted from reporting costs without reviewing the AOP staff list for changes in the percentage of salaries funded by other federal programs. Additionally, districts that chose to use an MISD computer program to identify AOP costs did not always update the program to reflect the full-time equivalents (FTE's) funded by other programs.

Several of the local districts relied on their printouts of AOP costs generated from a computer program developed by MISD. The program, however, could not identify which locally assigned account codes were used to record the costs of Federal programs. Instead, the MISD relied on the local districts to periodically review the percentage of effort funded by other Federal projects for each employee and adjust the computer program accordingly. We found revisions to reflect changes in the percentages of Federally funded salaries were not always made. When the MISD computer program was used, the list of AOP staff salaries it created was based on incorrect data. These costs were then included in the AOP cost report – without review – by some local districts.

When an increase in the percentage of other Federal funding was not recognized, unallowable costs were reported. As discussed in Finding 3 below, when decreases in the percentage of Federal funding were not recognized the result was unclaimed, but allowable, AOP costs.

The amount of Federally funded cost we found is listed by school district in Schedule A.

Finding

2. **Misallocated Costs**

MISD allocated $15,148 to AOP for costs of supporting certain employees funded by other Federal programs, which is contrary to AOP instructions and Federal regulations, and inconsistent with other AOP allocations.

MISD believed it was appropriate to identify all costs that potentially benefited Medicaid administration, subtract any amount funded by other Federal awards, and claim the net total in their cost report. As a result, the costs of supporting certain employees funded by other Federal programs were included in their AOP cost report. However, the cost of supporting the work funded by other Federal programs is allocable to the other Federal programs, and not a Medicaid cost of AOP.

The costs of support personnel are only allocable to Medicaid to the extent they support employees included on the AOP staff list. This is described in the cost report instructions provided to school districts by PCG, as follows:

...If any of the Direct Support Staff spent part of their time working for staff not on the the staff pool list, then include only the costs associated with the percentage of time spent assisting staff on the staff pool list...

MISD generally followed this instruction, but reported to PCG the costs of workers supporting AOP staff while the staff person was working on other Federal projects. The support worker costs were not funded by the other Federal grants, but the staff person they supported was Federally funded. After subtracting the salaries paid by the other Federal projects for nine AOP staff, only four-tenths of one AOP staff person's salary remained in the AOP cost report. The MISD, however, claimed all the costs of supporting nine employees as an AOP cost. Only the cost to support four-tenths of one AOP staff person is allocable to the AOP; the cost of supporting work funded by other Federal grants is allocable only to those (other) grants.

Federal regulations indicate that the cost of supporting work on the other Federal projects is allocable only to the grant or contract that benefited from that work. This is true whether or not the Federal grant that benefits from the work will pay for it. The regulations are presented in Attachment A of OMB Circular A-87, paragraph C:

3. *Allocable costs.*
   a. *A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received...*
   c. *Any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.*

At MISD, the AOP staff list inadvertently included eight employees that were funded 100% by Federal grants other than Medicaid. These employees were not eligible for the AOP staff pool list according to PCG's Financial Reporting Procedures (page 15), which states:

...Staff who are 100% federally funded should not be included on the staff pool list...

Although no salaries or fringe benefits were claimed as AOP costs for the eight employees, all their support workers' costs were allocated to the AOP cost reports. Because the eight employees were not eligible to participate in the AOP, none of their support workers' costs were allocable to the AOP.

A similar allocation was made for one employee that was 60% funded by another Federal grant. To be consistent with the required allocation treatment for 100% Federally funded employees, 60% of that employee's support worker costs must be considered allocable only to the other Federal grant.

Additionally, because MDCH and CMS do not allow salaries funded by other Federal grants in the AOP cost report, no indirect costs related to those grants are allowed in the AOP cost

pool. In like manner, our allocation does not allow the indirect (support) workers' costs related to staff salaries funded by other Federal grants.

Cost allocations are frequently a matter of judgment and opinion. Although we can recognize the rationale for the MISD's allocation, consistency with instructions, regulations, and the current treatment allowed for indirect costs requires that $15,148 of support worker costs allocated to MISD's AOP cost pool be disallowed.

Finding

3. **Miscellaneous Errors**

Three of ten school districts' cost reports contained clerical errors resulting in net under-reported costs of over $41,000. Other local districts may also be under-reporting their costs.

The Chippewa Valley School District inadvertently added salaries and fringe benefits of $5,617 earned by an employee not on the AOP staff list to the wages paid an AOP staff person with the same last name. Reporting AOP staff costs that are unrelated to the AOP staff is contrary to MDCH policy and PCG instructions. Therefore, the salary and fringe benefits mistakenly included in the AOP staff cost is considered unallowable.

The South Lake, L'Anse Creuse, Utica and Romeo Community School Districts used the MISD computer program to prepare their AOP cost reports. As we described in Finding 1 above, the computer program requires some local district input and periodic adjustment to work properly. The local districts must identify the percentage of each employee's salary available for AOP (and not Federally funded), and designate whether certain stipends should be treated as salaries or fringe benefits.

The Romeo Community School District did not know their input was required to designate stipends as either salaries or fringe benefits. With no designation, the MISD computer program listed the $4,075 in stipends as **both** salaries and fringe benefits. We have allowed the salary cost, including stipend payments, as reported by the Romeo Community School District. However, claims for the same stipends as a fringe benefit cost are considered unreasonable and, therefore, unallowable for Medicaid reimbursement.

South Lake was unaware the percentage of salary available to AOP for each employee needed periodic updating in the MISD computer program. When we expanded our review to determine the extent of Federally funded costs included in their AOP cost report (Finding 1), we found $50,980 of allowable salaries and fringe benefits that were <u>not</u> reported. We also noted the potential for similarly unreported, but allowable, cost at the L'Anse Creuse and Utica school districts. In each district we believe the percentage of salary available for the AOP had not been reviewed and updated in the MISD computer program.

Recommendations
We recommend that:

1.) MDCH Policy instruct PCG to prepare a revised claim that excludes the $82,073 of unallowable cost found during our audit,
2.) MISD notify/remind the local districts of the salary adjustments that may be needed to properly report AOP costs, and
3.) MISD revise its procedures to exclude the support worker costs allocable to other Federal programs from future AOP cost reports.

Auditee Comments
The MISD officials chose not to add comments to our findings and recommendations.

ALLOCATION PERCENTAGES

Objective 2: To determine whether certain allocation percentages were accurately calculated and properly applied to the costs reported by the ISD, resulting in the appropriate amounts reported for Medicaid claims and for backcasting.

Conclusion: We found the Medicaid claim, the amount requested for Federal reimbursement and the amount reported for backcasting were properly calculated based on the allocation percentages in effect as of May 25, 2005.

GLOSSARY OF ACRONYMS AND TERMS

AOP - Administrative Outreach Program
CMS - Centers for Medicare & Medicaid Services (the Federal Medicaid agency)
FFP - Federal Financial Participation (the portion of claimed cost Federally reimbursed)
ISD - Intermediate School District
LEA - Local Education Agency (a local school district)
MACS - Medicaid Administrative Claiming System
MDCH - Michigan Department of Community Health (the State Medicaid agency)
MDE - Michigan Department of Education
MISD - Macomb Intermediate School District
PCG - Public Consulting Group - the current State contractor for the AOP RMTS and billing agent for the MISD
RMTS - Random Moment Time Study
SBS - School Based Services

Schedule A

SCHEDULE OF COSTS AUDITED, RECOMMENDED FOR ADJUSTMENT, AND ACCEPTED

SCHOOL DISTRICT	AOP Cost Reported to PCG	Medicaid Claim for Cost Reported	Recommended Adjustments To Reported Costs: Funded by Other Federal Grants/Contracts Note 1	Considered Unallocable to Medicaid Note 2	Mis-reported due to Clerical Errors Note 3	School District Totals	Medicaid Claim for Recommended Adjustments	**Costs Recommended for Acceptance**	**Medicaid Cost Recommended for Acceptance**
Districts reviewed on site:									
Chippewa Valley	$2,854,915	$59,796	$47,691	$	$5,617	$53,308	$1,117	$2,801,607	$58,679
Warren Consolidated	4,874,545	102,938	35,553			35,553	751	4,838,992	102,188
Romeo Community	1,528,497	32,278			4,075	4,075	86	1,524,422	32,192
South Lake	731,691	15,452	24,380		(50,980)	(26,600)	(561)	758,291	16,013
East Detroit Public	1,366,418	28,855	589			589	12	1,365,829	28,843
Macomb Intermediate	4,074,247	82,484		15,148		15,148	306	4,059,099	82,178
L'Anse Creuse Public	2,535,099	52,637				0	0	2,535,099	52,637
Utica Community	5,590,243	118,052				0	0	5,590,243	118,052
Roseville Community	1,708,746	36,085				0	(0)	1,708,746	36,085
Fraser Public	1,006,057	21,245					0	1,006,057	21,245
Sub-totals	$26,270,458	$549,822	$108,213	$15,148	($41,288)	$82,073	$1,710	$26,188,385	$548,112
Districts with no site visit (12)	8,740,165	183,051	— 0 —	— 0 —	— 0 —	— 0 —	— 0 —	8,740,165	183,051
Totals	$35,010,623	$732,873	$108,213	$15,148	($41,288)	$82,073	$1,710	**$34,928,550**	**$731,163**
Medicaid FFP Rate		50%					50%		50%
Claim for Federal Reimbursement		$366,436					$855		**$365,582**
For Use in Backcasting		$421,216					$984		**$420,232**

Note 1: Federally funded expenditures were reported as AOP costs, contrary to MDCH policy (see Finding 1). In most instances, we believe the school districts did not update a computer program to indicate the correct percentage of AOP staff salaries that were not Federally funded and otherwise available for the AOP cost report. See also Note 3 below, re: South Lake Schools.

Note 2: These costs were reported for the salaries and fringe benefits of personnel that supported employees funded by other Federal grants or contracts. Although the support workers' costs were not claimed under the other Federal awards, the costs are considered allocable to the other Federal projects (see Finding 2).

Note 3: Chippewa Valley inadvertently added wages of a non-AOP employee to those of an AOP employee with the same last name.

Romeo schools did not designate stipends as salary **or** fringe benefits in the computer program used to accumulate AOP costs. As a result, the stipends were added to **both** salary and fringe benefit amounts reported as AOP costs, resulting in a duplicate claim for the stipend costs.

We believe South Lake Schools did not update a computer program to indicate the correct percentage of AOP staff salaries that were not Federally funded and otherwise available for the AOP cost report. We found indications of similar under-reporting of AOP costs at Utica and L'Anse Creuse Schools which we did not verify nor quantify for this audit report.

Each of these clerical errors are discussed in Finding 3 within our report.

Schedule B

RECOMMENDED ADJUSTMENTS, by CATEGORY OF EXPENSE

SCHOOL DISTRICT	AOP Cost Reported to PCG	Recommended Adjustments To Costs Reported For (note 1): AOP Staff Salaries	AOP Staff Fringe Benefits	Support Worker Salaries	Support Worker Benefits	Supplies and Other Non-Payroll Costs	School District Totals (to Schedule A)	**Costs Recommended for Acceptance**
Districts reviewed on site:								
Chippewa Valley	$2,854,915	$39,529	$13,725	$	$	$54	$53,308	$2,801,607
Warren Consolidated	4,874,545	27,557	7,366			630	35,553	4,838,992
Romeo Community	1,528,497	4,075					4,075	1,524,422
South Lake	731,691	(19,559)	(7,041)				(26,600)	758,291
East Detroit Public	1,366,418	427	162				589	1,365,829
Macomb Intermediate	4,074,247			10,082	5,066		15,148	4,059,099
L'Anse Creuse Public	2,535,099						0	2,535,099
Utica Community	5,590,243						0	5,590,243
Roseville Community	1,708,746						0	1,708,746
Fraser Public	1,006,057							1,006,057
Sub-totals	$26,270,458	$52,029	$14,212	$10,082	$5,066	$684	$82,073	$26,188,385
Districts with no site visit (12)	$8,740,165	— 0 —	— 0 —	— 0 —	— 0 —	— 0 —	— 0 —	8,740,165
Totals	$35,010,623	$52,029	$14,212	$10,082	$5,066	$684	$82,073	**$34,928,550**

Note 1: The reasons for recommending these adjustments are noted on Schedule A and referenced to our report findings.