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# Detroit Public Schools Community District

School Based Services Program  
Financial Audit

For the Period July 1, 2016 through June 30, 2017

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Final Report – Issued September 2022

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State of Michigan  
Department of Health and Human Services  
Bureau of Audit  
Audit Division





STATE OF MICHIGAN  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
LANSING

GRETCHEN WHITMER  
GOVERNOR

ELIZABETH HERTEL  
DIRECTOR

September 26, 2022

Mr. Jeremy Vidito, Chief Financial Officer  
Detroit Public Schools Community District  
3011 West Grand Boulevard  
11<sup>th</sup> Floor, Fisher Building  
Detroit, Michigan 48202

Dear Mr. Vidito:

Enclosed is our final report or the Michigan Department of Health and Human Services (MDHHS) audit of the Detroit Public Schools Community District (DPSCD) Medicaid School Based Services financial claims for the period July 1, 2016 through June 30, 2017.

The final report contains the following: Executive Summary with objectives and conclusions; Exceptions, Recommendations and Corrective Actions; Funding Methodology; Scope and Methodology; and Glossary. The Corrective Actions contain the agency's response to the Preliminary Analysis.

Thank you for they courtesy and cooperation extended throughout this audit process.

Sincerely,

A handwritten signature in cursive script that reads "Tracie Bonner".

Tracie Bonner, Manager  
Child Care Fund and Medicaid School Services Program Audit Section  
Bureau of Audit - Audit Division

cc: Lohren Nzoma, DPSCD  
Arthur Jackson, DPSCD  
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## EXECUTIVE SUMMARY

Below is a summary of our audit objectives, conclusions, and exceptions:

Audit Objective - Financial Reporting	Conclusion
To assess whether Detroit Public Schools Community District (DPSCD) effectively developed cost claims in accordance with applicable Federal and State requirements.	Generally Effective
We identified 5 exceptions related to financial reporting.	

Exception 1 Page 3	Unallowable Costs Claimed on Direct Medical Cost Report
<b>Criteria</b>	Medicaid Provider Manual, School Based Services Random Moment Time Study; Section 1; Section 3.3; and Section 3.3A
<b>Disallowed Cost</b>	\$129,698
<b>Corrective Action</b>	District will verify the staff pool list before completing the Direct Medical Cost report.
<b>Completion Date</b>	September 15, 2022
<b>Persons Responsible</b>	Arthur Jackson – Sr. Executive Director Fatima Malone – Principal Accountant

Exception 2 Page 4	Unallowable Costs Claimed on Quarterly Financial Reports
<b>Criteria</b>	Medicaid Provider Manual, School Based Services Random Moment Time Study, Section 1
<b>Disallowed Cost</b>	\$369,903
<b>Corrective Action</b>	District will verify the staff pool list before completing the quarterly financials.
<b>Completion Date</b>	September 15, 2022
<b>Persons Responsible</b>	Arthur Jackson – Sr. Executive Director Fatima Malone – Principal Accountant

<b>Exception 3</b> Page 5	<b>Unallowable Costs Claimed on the Transportation Cost Report</b>
<b>Criteria</b>	Medicaid Provider Manual, School Based Services, Section 6.2
<b>Disallowed Cost</b>	\$284,803
<b>Corrective Action</b>	District will create a staff panel to review all expenditures identified in the SE 4094 and the Transportation Cost Report for proper classification.
<b>Completion Date</b>	September 15, 2022
<b>Persons Responsible</b>	Arthur Jackson – Sr. Executive Director Fatima Malone – Principal Accountant

<b>Exception 4</b> Page 7	<b>Costs Misclassified on the Transportation Cost Report</b>
<b>Criteria</b>	Medicaid Provider Manual, School Based Services, Section 6.2
<b>Offset Amount</b>	\$406,077
<b>Corrective Action</b>	District will create a staff panel to review all expenditures identified in the SE 4094 and the Transportation Cost Report for proper classification.
<b>Completion Date</b>	September 15, 2022
<b>Persons Responsible</b>	Arthur Jackson – Sr. Executive Director Fatima Malone – Principal Accountant

<b>Exception 5</b> Page 9	<b>Insufficient Controls Over the Financial Management System</b>
<b>Criteria</b>	2 CFR 200.302; 2 CFR 200.303; Medicaid Provider Manual, School Based Services, Section 3.3; Medicaid Provider Manual, Administrative Outreach Program Claims Development, Section 2.1
<b>Corrective Action</b>	District will add reviews and personnel to the review process for Quarterly Financials, Direct Medical Cost Report, SE 4094 and the Transportation Cost Report, including verifying the staff pool lists and expenditure classifications.
<b>Completion Date</b>	September 15, 2022
<b>Persons Responsible</b>	Arthur Jackson – Sr. Executive Director Fatima Malone – Principal Accountant

## EXCEPTIONS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS

### Exception 1

#### Unallowable Costs Claimed on Direct Medical Cost Report

##### Condition

Detroit Public Schools Community District did not ensure salaries and benefits claimed on their Direct Medical Cost Report were for staff included in staff pool lists.

##### Criteria

The Medicaid Provider Manual, School Based Services Random Moment Time Study Chapter, Section 1 states:

*In accordance with the Centers for Medicare & Medicaid Services (CMS) reimbursement policy, some activities performed by medical professionals and Intermediate School District (ISD) staff in a school-based setting are eligible for federal matching funds. These activities may be performed by staff with multiple responsibilities. CMS reimbursement requirements include the use of a random moment time study (RMTS) as a component of the Medicaid reimbursement methodology. The time study results are used to determine the amount of staff time spent on Medicaid-allowable activities. One statewide time study per staff pool is performed each quarter.*

The Medicaid Provider Manual, School Based Services Random Moment Time Study, Section 3.3 – Time Study Staff Pools states:

*When providing the staff pool list of those eligible to participate in the time studies, school districts must certify the list of participants and activities to be claimed to ensure all appropriate personnel are submitted and that appropriate credentials are in place for billing Medicaid.*

The Medicaid Provider Manual, School Based Services Random Moment Time Study, Section 3.3.A. states: *AOP Only Staff Pool includes: (...) School Psychologists (certified by the Michigan Department of Education but without Michigan licensure).*

##### Exception

During our review, we identified that DPSCD reported salaries and fringe benefits for one Occupational Therapist employee and three Psychologist/Ltd Psychologist employees on its Direct Medical Cost Report without verifying them on the staff pool list for three quarters where costs were claimed. We also noted, that DPSCD reported salaries and fringe benefits on the Direct Medical Cost Report for one School Psychologist that should have been on the AOP staff pool list and not included in the Direct Medical Cost Report.

**Disallowed Cost**

Total Disallowed Cost = \$129,698

<b>Line item</b>	<b>Disallowed</b>	<b>Indirect</b>	<b>Total</b>
OT COTA (1480)	\$33,919	\$7,703	\$41,622
Psychologist/Psych (1430)	\$71,776	\$16,300	\$88,076
<b>Total</b>	<b>\$105,695</b>	<b>\$24,003</b>	<b>\$129,698</b>

**Recommendation**

We recommend the DPSCD implement a system of oversight for the staff pool list and Cost Report to ensure only costs for allowable employees are claimed on the Cost Report in compliance with the Medicaid Provider Manual.

**Corrective Action Plan**

The District will verify the most recent staff pool list prior to completing Medical Cost Report. This will ensure salaries and benefits are reported properly for both Direct Services and AOP.

**Completion Date**

September 15, 2022

**Responsible Individuals**

Arthur Jackson – Sr. Executive Director

Fatima Malone – Principal Accountant

**Exception 2****Unallowable Costs Claimed on the Quarterly Financial Reports****Condition**

Detroit Public Schools Community District did not ensure salaries and benefits claimed on their Quarterly Financial Reports were for staff included in staff pool lists.

**Criteria**

The Medicaid Provider Manual, School Based Services Random Moment Time Study Chapter, Section 1 states:

*In accordance with the Centers for Medicare & Medicaid Services (CMS) reimbursement policy, some activities performed by medical professionals and Intermediate School District (ISD) staff in a school-based setting are eligible for federal matching funds. These activities may be performed by staff with multiple responsibilities. CMS reimbursement requirements include the use of a random moment time study (RMTS) as a component of the Medicaid reimbursement methodology. The time study results are used to determine the amount of staff time spent on Medicaid-allowable activities. One statewide time study per staff pool is performed each quarter.*

**Exception**

During our review, we identified that DPSCD submitted salaries and benefits for 19 Targeted Case Management employees, 10 Personal Care Service employees and 5 Administrative Outreach Program employees on the Quarterly Financial Reports without verifying them on the staff pool lists for the one quarter reviewed. DPSCD did not have sufficient controls and procedures to verify that only staff on its staff pool list were included in the quarterly report.

**Disallowed Cost**

Total Disallowed Cost = \$369,903

	<b>Disallowed Costs</b>	<b>Indirect 22.71%</b>	<b>Overstated Quarterly</b>
Targeted Case Management	\$159,485	\$36,219	\$195,704
Personal Care Services	\$48,122	\$10,928	\$59,050
Administrative Outreach	\$93,838	\$21,311	\$115,149
<b>Total</b>	<b>\$301,445</b>	<b>\$68,458</b>	<b>\$369,903</b>

**Recommendation**

We recommend the DPSCD implement a system of oversight for the staff pool list and Quarterly Financial Reports to ensure only costs for allowable employees are claimed on the Quarterly Financial Reports and match the periods reported on the staff pool list in compliance with the Medicaid Provider Manual.

**Corrective Action Plan**

The District will verify the most recent staff pool list prior to completing quarterly financials. This will ensure salaries and benefits are reported properly for both Direct Services and AOP.

**Completion Date**

September 15, 2022

**Responsible Individuals**

Arthur Jackson – Sr. Executive Director  
Fatima Malone – Principal Accountant

**Exception 3****Unallowable Costs Claimed on the Transportation Cost Report****Condition**

Detroit Public Schools Community District claimed unallowable costs and costs utilizing federal funds on the Transportation Cost Reports.



## Criteria

The Medicaid Provider Manual, School Based Services, Section 6.2. states:

*Specialized transportation costs reported on the Michigan Department of Education Transportation Expenditure Report (form SE-4094) are only the costs associated with the special education buses, taxis or private vehicles used for the specific purposes of transporting only special education children. This report does not include any federal dollars.*

*Medicaid allowable specialized transportation costs include the following costs from the SE-4094:*

### *Salaries [Sec. 52 & Sec. 53a]*

- *Bus Drivers*
- *Aides*
- *Employee Benefits (Bus Drivers and Aides only)*
- *Purchased Services – Staff (Bus Drivers and Aides only)*
- *Purchased Services – Vehicle Related Costs (Sec.52 and Sec. 53a)*
- *Pupil Transportation by Carrier*
- *Pupil Transportation by Carrier (b/y)*
- *Family Vehicle K Cost*
- *Contracted Taxis*
- *Pupil Transportation Fleet Insurance*
- *Contracted/Leased Buses*
- *Supplies [Sec. 52 & Sec. 53a]*
- *Gasoline/Fuel*
- *Oil/Grease*
- *Tires/Batteries*
- *Other Expense/Adjustments, only the cost associated with adjustments to allowable costs*
- *Bus Amortization*

## Exception

During our review, we identified unallowable costs reported on the Transportation Cost Reports on the Common Carrier Non-Black and Yellow; Common Carrier Black and Yellow; Family Contracted Vehicle (Taxi); and Other Vehicle Supplies and Repair Costs lines. These unallowable costs included field trip admission costs, contracted clerical and administrative costs, and office supplies. We also identified \$1,364 in unallowable costs utilizing federal funds reported on the Family Contracted Vehicle (Taxi) line.

**Disallowed Cost**

Total Disallowed Cost = \$284,803

<b>Line</b>	<b>Unallowable Costs</b>	<b>Direct</b>	<b>Indirect 22.71%</b>	<b>Total</b>
Common Carrier - non-black/yellow*	Field Trip Admission	\$1,511	\$343	\$1,854
Common Carrier - black/yellow	Contracted office staff	\$4,998	\$1,135	\$6,133
Family Vehicle Contract Cost (Taxi)**	Field Trip costs, supplies and contracted office staff, Federal Funds	\$222,314	\$50,488	\$272,802
Other Vehicle Supplies/Repair Costs	Office Supplies	\$3,271	\$743	\$4,014
<b>Total</b>		<b>\$232,094</b>	<b>\$52,709</b>	<b>\$284,803</b>

\* Common Carrier – non-black/yellow amount reflects the special education allocated amount

\*\* Family Vehicle Contract Cost (Taxi) amount disallowed includes \$1,364 in Federal Funds

**Recommendation**

We recommend DPSCD implement policies and procedures to ensure transportation cost reports only include allowable costs in compliance with the Medicaid Provider Manual regarding special education transportation.

**Corrective Action Plan**

The District will create a review panel with staff from the Business Office, Grant Accounting, Exceptional Student Services (Special Education Dept), and Transportation. This panel will review all expenditures identified in the SE 4094 report and the Transportation Cost Report to ensure proper classification and that the District is maximizing the reimbursement.

**Completion Date**

September 15, 2022

**Responsible Individual(s)**

Arthur Jackson – Sr. Executive Director

Fatima Malone – Principal Accountant

**Exception 4****Costs Misclassified on the Transportation Cost Report****Condition**

Detroit Public Schools Community District did not properly classify some of the costs claimed on its Transportation Cost Report.

## Criteria

The Medicaid Provider Manual, School Based Services, Section 6.2. states:

*Specialized transportation costs reported on the Michigan Department of Education Transportation Expenditure Report (form SE-4094) are only the costs associated with the special education buses, taxis or private vehicles used for the specific purposes of transporting only special education children. This report does not include any federal dollars.*

*Medicaid allowable specialized transportation costs include the following costs from the SE-4094:*

### *Salaries [Sec. 52 & Sec. 53a]*

- *Bus Drivers*
- *Aides*
- *Employee Benefits (Bus Drivers and Aides only)*
- *Purchased Services – Staff (Bus Drivers and Aides only)*
- *Purchased Services – Vehicle Related Costs (Sec.52 and Sec. 53a)*
- *Pupil Transportation by Carrier*
- *Pupil Transportation by Carrier (b/y)*
- *Family Vehicle K Cost*
- *Contracted Taxis*
- *Pupil Transportation Fleet Insurance*
- *Contracted/Leased Buses*

### *Supplies [Sec. 52 & Sec. 53a]*

- *Gasoline/Fuel*
- *Oil/Grease*
- *Tires/Batteries*
- *Other Expense/Adjustments, only the cost associated with adjustments to allowable costs*
- *Bus Amortization*

## Exception

During our review, we identified that DPSCD improperly classified taxi costs used exclusively for special education students on the Common Carrier non-black/yellow line. The amount reported was based on a special education student ratio of 27%. However, the costs should have been reported on the Family Contracted Vehicle (Taxi) line at 100% and not based on the student ratio allocation rate.

We also identified that DPSCD improperly classified common carrier costs which included general education transportation costs on the Family Contracted Vehicle (Taxi) line that was improperly charged to special education. Common carrier costs should be reported on the Common Carrier line and allocated by the student ratio of 27%. As a result of the improper classification of costs, DPSCD underreported its costs by \$406,077.

**Offset Amount**

Offset Amount = \$406,077

Line	Incorrect Classification	Correct Classification	Unallocated	Allocated*	Indirect 22.71%	Total
Common Carrier non-black/yellow	\$(767,331)	\$314,010	\$(453,321)	\$(122,397)	\$(27,796)	\$(150,193)
Family Contracted Vehicle (Taxi)	\$(314,010)	\$767,331	\$453,321	\$453,321	\$102,949	\$556,270
Under Reported						\$406,077

\*Only the Common Carrier line is allocated by the student ratio of 27%

**Recommendation**

We recommend DPSCD implement sufficient controls and procedures to ensure costs are properly classified on its Transportation Cost Reports to ensure compliance with the Medicaid Provider Manual.

**Corrective Action Plan**

The District will create a review panel that encompasses staff from the Business Office, Grant Accounting, Exceptional Student Services (Special Education Dept), and Transportation. This panel will review all expenditures identified in the SE 4094 report and the Transportation Cost Report to ensure proper classification and that the District is maximizing the reimbursement.

**Completion Date**

September 15, 2022

**Responsible Individuals**

Arthur Jackson – Sr. Executive Director

Fatima Malone – Principal Accountant

**Exception 5****Insufficient Controls Over the Financial Management System****Condition**

Detroit Public Schools Community District did not have sufficient controls over its financial management system to ensure that all its School Based Services Program expenses complied with Federal standards and regulations.

### Criteria

Title 2 CFR 200.302 states:

*Non-Federal entity's financial management system must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system of each non-Federal entity must provide for accurate, current, and complete disclosure of the financial results of each Federal award or program.*

Title 2 CFR 200.303 states that the non-Federal entity must:

- (a) *Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with the Federal statutes, regulations, and the terms and conditions of the Federal award.*
- (b) *Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.*
- (c) *Evaluate and monitor compliance with statutes, regulations and the terms and conditions of Federal awards.*
- (d) *Take prompt action when instances of noncompliance are identified including noncompliance identified in an audit finding.*

The Medicaid Provider Manual, School Based Services, Section 3.3; and the Administrative Outreach Program Claims Development, Section 2.1 states:

*Each ISD must establish an implementation plan that included explicit quality control review mechanisms to ensure full staff training and compliance, accuracy and completeness of the RMTS sample frame (designated employees), adherence to MDHHS-published methodology, editing of all moments for completeness and consistency, and accurate financial and staffing reports.*

### Exception

The DPSCD's insufficient controls over its financial management system contributed to the issues noted above and identified in Exceptions 1 through 4.

### Recommendation

We recommend that DPSCD implement sufficient controls over its financial management system to ensure compliance with Federal regulations and the Medicaid Provider Manual.

### Corrective Action Plan

The District has reviewed its processes and procedures to ensure there are proper controls in place. This will be accomplished by adding additional reviews and additional personnel to the review process for Quarterly Financials, SE 4094 Report, and the

Medical and Transportation Cost Reports. Particularly, we will verify staff pool lists and confirm all expenditures classifications.

**Completion Date**

September 15, 2022

**Responsible Individuals**

Arthur Jackson – Sr. Executive Director

Fatima Malone – Principal Accountant

## FUNDING METHODOLOGY

The Administrative Outreach Program (AOP) and Direct Medical Services Program are companion programs. The AOP provides reimbursement for administrative activities required to identify, manage, refer, and develop programs for children at risk of academic failure due to an underlying health issue, including mental health. The Direct Medical Services Program reimburses schools for the cost of providing direct medical services to the special education Medicaid student population.

### AOP

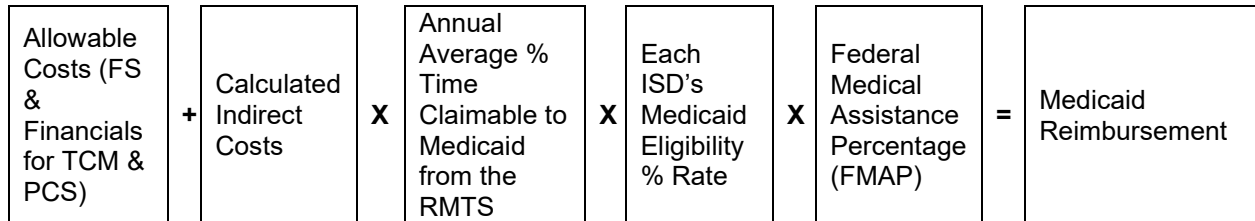
Staff salaries and related costs are reported directly to a hired contractor, the Public Consulting Group (PCG), on quarterly financial reports by each of the Local Education Agencies (LEAs). PCG combines the costs per Intermediate School District (ISD), applies various allocation percentages and submits the AOP claim directly to Michigan Department of Health and Human Services (MDHHS) for review, processing, and payment each fiscal quarter. Claim development is 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 spent on Medicaid-type activities is identified by a Random Moment Time Study (RMTS) that is also conducted by PCG. The final amount claimed for Medicaid reimbursement is equal to:

Cost Pools (salaries, overhead, etc.)	x	% Time Spent on Medicaid Outreach Administration from RMTS	x	Each ISD's Biannual Medicaid Eligibility % Rate	x	% Federal Financial Participation (FFP) Rate	=	The Claim Submitted for Medicaid Reimbursement
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### Direct Medical Services

School Based Services (SBS) providers are required to submit Direct Medical Services claims for all Medicaid covered allowable services. These claims do not generate a payment but are required by the Federal Centers for Medicare and Medicaid Services (CMS) in order to monitor the services provided, the eligibility of the recipient, and provide an audit trail. These claims are submitted and processed through the Community Health Automated Medicaid Processing System (CHAMPS); however, the procedure code fee screens are set to pay zero.

SBS providers receive Direct Medical Services funding from interim monthly payments based on prior year actual costs. The interim payments are reconciled on an annual basis to the current year costs by the MDHHS Hospital and Clinic Reimbursement Division (HCRD). Cost reporting and reconciliation are based on the school fiscal year which is July 1 through June 30 of each year. Annually, ISDs and LEAs submit allowable costs to MDHHS in CHAMPS on the Facility Settlement (FS) system. The final amount claimed for Medicaid reimbursement is equal to:



The cost settlement is accomplished by comparing the interim payments to the annual Medicaid allowable costs. Any over/under settlement payments are made.

### Transportation

Specialized transportation costs are the costs associated with the special education buses used for the specific purpose of transporting special education students only. On an annual basis, the cost per trip is calculated by dividing the total reimbursable cost submitted on the Facility Settlement cost report by the total special education one-way transportation trips reported by the ISD in CHAMPS. The Medicaid reimbursable amount is obtained by multiplying the cost per trip by the number of "allowable" one-way trips from CHAMPS. An "allowable" one-way trip is provided to a Medicaid-eligible beneficiary and fulfills all the following requirements:

- Documentation of ridership is on file;
- The need for specialized transportation service is identified in the Individualized Education Program (IEP) or Individual Family Service Plan (IFSP); and
- A Medicaid-covered service is provided on the same date of the trip.

The cost settlement is accomplished by comparing the monthly interim payments to the annual Medicaid allowable specialized transportation costs. The cost settlement amount for the specialized transportation is combined with the cost settlement amounts for Direct Medical, Targeted Case Management (TCM), and Personal Care Services (PCS). Any over/under adjustments are processed as one transaction.



## SCOPE AND METHODOLOGY

We examined the DPSCD's records and activities for the period July 1, 2016 through June 30, 2017.

Our audit procedures included the following:

- Performed remote fieldwork for Detroit Public Schools Community District.
- Reviewed the School district's Single Audits and Financial Statement Audits and relied upon the independent auditors' report on internal controls to identify potential weaknesses that might affect our review.
- Reviewed payroll documentation, certification/licensure, and all required supporting documentation for a sample of Direct Medical staff for Occupational Therapists and Psychologists/Psychiatrists.
- Reviewed payroll documentation, and all required supporting documentation for a sample of Administrative Outreach Program personnel.
- Reviewed payroll documentation, Licensure/Qualifications and all required supporting documentation for a sample of Targeted Case Management personnel.
- Reviewed payroll documentation, and all required supporting documentation for a sample of Personal Care Service personnel.
- Reviewed transaction documentation, and all required supporting documentation for a sample of Transportation costs.
- Verified that reported costs were directly related to individuals included in the RMTS, incurred during the sample period, did not contain duplicate costs, were not claimed as costs of other Federal projects, and were otherwise allowable under the federal regulations in Office of Management and Budget (OMB) Uniform Guidance at 2 CFR 200.
- Reviewed the Quality Assurance Plan and responses to the Audit Questionnaire.

## GLOSSARY OF ABBREVIATIONS AND TERMS

AOP	Administrative Outreach Program
CHAMPS	Community Health Automated Medicaid Processing System
CMS	Centers for Medicare and Medicaid Services
DPSCD	Detroit Public Schools Community District
FFP	Federal Financial Participation
FMAP	Federal Medical Assistance Percentage
FS	Facility Settlement
HCRD	Hospital and Clinic Reimbursement Division
IEP	Individualized Education Program
IFSP	Individualized Family Service Plan
ISD	Intermediate School District
LEA	Local Education Agency
MDE	Michigan Department of Education
MDHHS	Michigan Department of Health and Human Services
OMB	Office of Management and Budget
PCG	Public Consulting Group
PCS	Personal Care Services
RMTS	Random Moment Time Study
SBS	School Based Services