

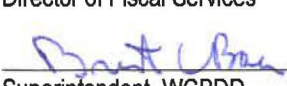
Wood County Board of Developmental Disabilities


PROCEDURE

Procedure #: 02-ALL-ALL-0866 (FS)
Effective Date: 01/01/2016
Person Responsible: Director of Fiscal Services

Subject: MAC
Last Revision: 08/01/2021

Approvals/Date:

 8/13/21
Superintendent, WCBDD Date

 8/6/21
Department Director Date

GENERAL

The Wood County Board of Developmental Disabilities shall participate to the fullest extent possible in the Medicaid Administrative Claiming (MAC) program to maximize its revenue obtained through Medicaid. The MAC reimbursement program will be used to recoup revenue for costs associated with Medicaid administrative functions by drawing down federal funds from the Federal Center for Medicare and Medicaid Services (CMS). A state-wide methodology has been developed for MAC participants. This methodology contains the following elements:

- The Superintendent shall designate a staff to serve as the MAC Coordinator who will be responsible for the local administration of the MAC Program.
- A uniform Implementation Plan detailing how the MAC program will be implemented at the local agency level.
- Random Moment time Study (RMTS) will be used as instructed by the department to calculate time and approximate cost for reimbursement of Medicaid administrative activities.
- A standardized cost reporting methodology for reporting MAC costs.

RECORD KEEPING AND REPORTING

1. Annual Cost Reports – The Director of Fiscal Services will prepare and submit annual cost reports using a form provided by the Ohio Department of Developmental Disabilities (ODDD) in accordance with instructions furnished. The cost report will be prepared using worksheets and supporting schedules as required and provided by the ODDD.
2. Records for documenting of all staff participating the delivery and billing of services under the MAC program shall be maintained in an orderly and systematic manner kept electronically through WCBDD internal software in a separate drive solely for the purpose of the MAC program and/or respective facility storage areas.
3. Records pertaining to the agreement/application for and renewal of MAC funding including Implementation Plan signed/approved agreement shall be maintained in the Administrative Offices of the Wood County Board of Developmental Disabilities.
4. All costs reported in the MAC shall be derived from official records of the Wood County Auditors Office, which shall be in accordance with generally accepted accounting principles.
5. All records shall be maintained for a period of at least fifteen (15) years following the end of the respective MAC contract/agreement period, or until an audit or litigation initiated by any state and federal government entity during this time period is concluded and all issues are resolved, whichever is later. Grantee further agrees to maintain a copy of all quarterly reports submitted electronically to the department for the same period of time.

AUDIT

1. Upon request, the Wood County Board of Developmental Disabilities shall respond to any and all requests from external auditors for MAC documentation and data regarding expenditures, eligibility, billing, and/or other areas relating to the administration and operation of the MAC program.
2. Subsequent to providing such documentation, the Board agrees to receive, reply, and/or comply with any audit exceptions discovered in an audit of the MAC program and to develop a written plan of corrective action to resolve such audit exceptions within the time frame allowed by OMB Circular A-133.

References: MAC Federal Assistance Program
ODDD Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS)
Methodology – Updated March 2013 – Effective April 2014
OMB Circular A-87
OMB Circular A-133
ASMB C-10

Policy: 01-ALL-ALL-0205

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