



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below on the disbursements recorded in the County Board Cost Report System (Cost Report) of the West Central Ohio Network (COG) for the year ended December 31, 2019 and certain compliance requirements. The COG's management is responsible for the financial data in the Cost Report and compliance with applicable requirements.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluation the COG's financial data recorded in the Cost Report for the year ended December 31, 2019 and compliance with certain requirements. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

Trial Balance and Non-Payroll Expenditures

1. We compared the non-payroll disbursements in cost categories that contribute to Medicaid rates on the General Ledger and Harco Billing Detail Report to the Crosswalk report and the Crosswalk to the *COG Reconciliation* form and the *COG Master and County Expenditures* forms. There were no variances.
2. We compared the total non-payroll disbursements in cost categories that contribute to Medicaid rates on the General Ledger to the Crosswalk report and the Crosswalk to the total disbursements on the *Summary of Expenditures* and to the DODD's Guide to Preparing Income and Expenditure Reports for use by COGs. There were no variances exceeding \$500.
3. We selected 60 disbursements from the service contracts and other expenses in cost categories that contribute to Medicaid rates. We compared the COG's supporting documentation and the cost classification to DODD's Guide to Preparing Cost Report for Council of Government and County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 200.420 - .475. There was a variance over \$500 as reported in the Appendix.

Payroll Testing

1. We compared the payroll disbursements on the Payroll Details reports to the Crosswalk report and the Crosswalk to the *COG Master and County Expenditures* forms. There were no variances.
2. We scanned the Crosswalk report and organizational chart and compared the classification of employees to the *COG Master and County Expenditure* forms and to the Cost Report Guides. There were no allocations inconsistent with the Cost Report Guides.

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Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants on the Payroll Details, Health Insurance and Salary reports for the second quarter to the MAC salaries submitted on the Cost by Individual Report. We verified that actual salaries and benefits equaled MAC salaries and benefit costs.
2. We requested supporting documentation for 10 RMTS observed moments selected by DODD for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There was one observed moment without the individual's name and an additional moment in which the documentation did not reflect the name, date and time of the observed moment.

We also compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2019. There were no variances.

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 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 COG's Cost Report and its compliance with certain requirements 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 COG and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Department and the COG, and is not intended to be, and should not be, used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

August 18, 2021

**Appendix
West Central Ohio Network (WestCON)
2019 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Miami County				
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ 22,495	\$ 819	\$ 23,314	To reclassify transportation expense
Adult Program COG Expenses				
Facility Based Services	\$ 84,450	\$ (819)	\$ 83,631	To reclassify transportation expense

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WEST CENTRAL OHIO NETWORK

SHELBY 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 9/2/2021

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