



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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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 on the disbursements recorded in the County Board Cost Report System (Cost Report) of the Northwest Ohio Waiver Administration Council (COG) for the year ended December 31, 2020 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 evaluating the COG's financial data recorded in the Cost Report for the year ended December 31, 2020 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 disbursements for cost categories that contribute to Medicaid rates from the General Ledger and Find Reports to the Trial Balance, Payroll Summary, Cost Report Worksheet and Quadco Day and Transportation report and then to the COG *Reconciliation* form, *COG Master*, *Summary of Expenditures* and *County Expenditures* forms. We also compared these disbursements to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs*. There were no variances.
2. We selected 60 non-payroll disbursements in cost categories that contribute to Medicaid rates from the General Ledger and confirmed supporting documentation was maintained, the costs were allowable per 2 CFR 200.420 - .475 and properly classified according to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs* and *for use by County Boards of Developmental Disabilities* (Cost Report Guides). There were no variances.
3. We inquired with the COG if any statistics were not reported in the Cost Report and not communicated to member county boards. The COG stated transportation and adult statistics were tracked and provided to Williams County Board of DD at year-end and SSA units were communicated to the member County Boards.
4. We scanned the Payroll Summary, Staff Roster, Job Descriptions and Table of Organization and compared the classification of employees in the cost categories that contribute to Medicaid rates to entries on the *COG Master* and *County Expenditure forms* and to the Cost Report Guides. There were no variances.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants on the MAC Salary report for the first quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We confirmed that actual salaries and benefits equaled MAC salary and benefits.
2. We requested supporting documentation for 11 RMTS observed moments selected by the Department for the first quarter and determined if the documentation contained the date and time of the moment and the detail to support the activity. The documentation contained the identified elements.

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, Attachment B. We confirmed the Medicaid eligibility of DD individuals related to three moments for Code 17, Investigating unusual and major unusual incidents. The Medicaid rate of the documented activity agreed to the rate on the quarterly RMTS report for all 11 RMTS observed moments.

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.



Keith Faber
Auditor of State
Columbus, Ohio

April 15, 2022

OHIO AUDITOR OF STATE KEITH FABER



NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL

DEFIANCE 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 5/5/2022

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