



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 Southwestern Ohio Council of Governments (COG) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report included in the information provided to us by the management of the COG. The COG's management is responsible for the data in the Cost Report and compliance with applicable requirements included in the information provided to us by the COG.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the COG's disbursements recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report. No other party acknowledged the appropriateness of the procedures. 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 the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

Trial Balance and Non-Payroll Expenditures

The procedures in this section were performed on the following categories: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared disbursements for the selected categories from the Cost Report Financials, Custom Summary and Payroll Control Sheet and Allocation reports to the COG *Reconciliation* form, *COG Master, Summary of Expenditures* and *County Expenditures* forms. We also compared these amounts to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs*.

There were no variances exceeding two percent.

2. We selected 60 non-payroll disbursements for the selected categories from the Custom Summary Transaction reports and determined if 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 variances exceeding \$500 as reported in the Appendix.

Trial Balance and Non-Payroll Expenditures (Continued)

3. We inquired with the COG if any statistics were not reported in the Cost Report and/or not communicated to member county boards. The COG stated transportation monies to Greene County were a pass through; therefore, the COG didn't track statistics. The COG also stated for Hamilton County Board it provided bus tickets and cabs which do not generate statistics; however, it paid for Uber transportation costs in which the board tracked its own statistics.

We confirmed through inquiry with Hamilton County Board all statistics except those for adult enclave costs were reported in its Cost Report. Furthermore, the COG and Hamilton CBDD both stated that neither paid the adult enclave costs and the costs were not included in either the COG or CBDD Cost Reports, respectively.

4. For the selected categories, we scanned the Payroll Allocation report and job descriptions and compared classification of employees 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 from the Payroll Journal and Health, Dental and Vision worksheet for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
2. We confirmed that the supporting documentation for 11 RMTS observed moments selected by DODD contained the date and time of the moment. We confirmed 10 of the moments contained the detail to support the activity performed. We found one moment in which the supporting documentation was insufficient to confirm the reported activity. We shared the detailed results with the County Board and the Department.

We reviewed responses and documentation for the 10 moments and compared the Medicaid rate that corresponds to the documented activity to the Guide to Medicaid Administrative Claiming using the Random Moment Time Studies Methodology, Attachment B and found no variances in the rate.

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

August 3, 2022

**Appendix
Southwestern Ohio Council of Governments (SWOCOG)
2020 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
SWOCOG				
Indirect Cost COG				
Other Expenses	\$ 114,293	\$ (1,192)		To reclassify luncheon costs for Board meeting
				To remove fraudulent credit card charges paid without documentation charges were reversed
		\$ (2,890)	\$ 110,211	
Medicaid Administrative Claiming COG				
MAC Costs				
Non-Federal Reimbursible				
Other Expenses	\$ -	\$ 1,192		To reclassify luncheon costs for Board meeting
				To remove fraudulent credit card charges paid without documentation charges were reversed
		\$ 2,890	\$ 4,081	
Hamilton County				
Adult Program				
Transportation COG Expenses				
Community Employment	\$ 152,425	\$ (586)	\$ 151,839	To remove amount paid for February Uber transportation services in excess of invoiced amount
Other Program				
Transportation COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 586	\$ 586	To remove amount paid for February Uber transportation services in excess of invoiced amount

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SOUTHWESTERN OHIO COUNCIL OF GOVERNMENTS

WARREN 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 8/30/2022

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