



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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 and statistics recorded in the County Board Cost Report System (Cost Report) of the Southwestern Ohio Council of Governments (the Council) for the year ended December 31, 2021 and certain compliance requirements. The Council's management is responsible for the financial and statistical data in the Cost Report and certain compliance requirements related to these transactions included in the information provided to us by the Council.

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 Council's financial and statistical data recorded in the Cost Report for the year ended December 31, 2021 and certain compliance requirements related to these transactions. 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 Expenditures

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

1. We compared the disbursements on the Sorta and Uber Billing reports, Customer Service Transaction and Custom Summary reports to the Cost Report Financial worksheets and from the Financial and Payroll Allocation Worksheets to the *COG Reconciliation* form and the *COG Master, Summary of Expenditures and County Expenditures* forms and to the Department's Guide to Preparing Income and Expenditure Reports for use by Council of Governments.

There were variances greater than two percent as reported in the Appendix.

2. We selected 60 disbursements from the Customer Service Transaction reports. We inspected the Council's supporting documentation and compared the cost classification to the Guide to Preparing Income and Expenditure Reports for use by Council of Governments and for use by County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 200.420 - .475.

There were variances over \$500 as reported in the Appendix.

**Trial Balance and Expenditures (Continued)**

3. We inquired with the Council if any statistics were not reported in the Cost Report and/or not communicated to the member county boards. The Council stated no statistics were provided to member county boards. We inquired with Greene County Board if they reported statistics for corresponding adult and transportation program costs. The County Board responded it stopped providing the detailed trip information to the COG and did not record adult statistics on its Cost Report. The County Board provided the omitted trip and adult statistics and the breakdown between adult facility-based service, enclave and community employment program costs as reported in the Appendix. We reclassified transportation costs based on the number of trips in each adult program area as reported in the Appendix.
4. We scanned the Payroll Allocation worksheet 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 was a variance over \$500 as reported in the appendix.

**Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the fourth quarter from the Payroll Journal to Quarterly Salary Calculation worksheet and from the worksheet to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections for 10 RMTS observed moments selected by the Department. We found no variances for nine moments. We found the description in the comment section for one moment was vague. We obtained documentation of the activity and performed the same comparison and found no variance.

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 American Institute of Certified Public Accountants (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 Council'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 Council and to meet our other ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our agreed-upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 3, 2023

**Appendix**  
**Southwestern Ohio Council of Governments (SWOCOG)**  
**2021 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>SWOCOG</b>				
<b>Indirect Cost COG</b>				
Salaries	\$ 48,934	\$ (1,205)	\$ 47,729	To reclassify error for duplicative insurance costs to non-federal reimbursable costs.
Other Expenses	\$ 70,689	\$ (1,000)	\$ 69,689	To reclassify conference sponsorship to non-federal reimbursable costs
<b>Non-Federal Reimbursible</b>				
Other Expenses	\$ 23,679	\$ 1,000		To reclassify conference sponsorship to non-federal reimbursable costs
		\$ 1,205	\$ 25,884	To reclassify error for duplicative insurance costs paid to non-federal reimbursable costs.
<b>COG Reconcile Expenses Details</b>				
Transfer to Greene County for transportation	\$ 255,449	\$ (255,449)	\$ 0	To remove transfers which are payments to Greene County Transit Board and Greene Inc
<b>Statistics COG</b>				
<b>Greene - 2021-SWOCOG</b>				
<b>Transportation Statistics</b>				
<b>One Way Trips</b>				
Facility Based Services	-	4,560	4,560	To report omitted transportation trips
Supported Employment Enclave	-	280	280	To report omitted transportation trips
Supported Employment Community Employment	-	6,044	6,044	To report omitted transportation trips
<b>Cost Of Bus, Tokens, Cabs</b>				
<b>Facility Based Services</b>	\$ 305,303	\$ (55,890)	\$ 249,413	To remove transportation costs with statistics
<b>Greene County</b>				
<b>Adult Program</b>				
<b>Transportation COG Expenses</b>				
Facility Based Services	\$ -	\$ 23,806		To reclassify transportation costs based on percentage of trips
		\$ 249,413	\$ 273,219	To add Greene County Transit Board costs
Community Employment	\$ -	\$ 31,553	\$ 31,553	To reclassify transportation costs based on percentage of trips
Enclave	\$ 49,854	\$ 839		To reclassify transportation costs from adult programs
		\$ 683		To reclassify transportation costs from adult programs
		\$ (592)		To reclassify adult day service costs from transportation
		\$ 6,036		To add transportation costs for Greene County Inc
		\$ (55,359)	\$ 1,461	To reclassify transportation costs based on percentage of enclave trips

**Appendix**  
**Southwestern Ohio Council of Governments (SWOCOG)**  
**2021 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Greene County</b>				
<b>Adult Program COG Expenses</b>				
Facility Based Services	\$ 261,830	\$ (839)		To reclassify transportation costs from adult programs
		\$ (683)		To reclassify transportation costs from adult programs
		\$ 592		To reclassify adult day service costs from transportation
		\$ (27,240)	\$ 233,660	To reclassify adult day service costs to actual
Community Employment	\$ -	\$ 10,636	\$ 10,636	To reclassify community employment costs to actual
Enclave	\$ -	\$ 16,604	\$ 16,604	To reclassify enclave costs to actual

**Greene County**  
**Attendance Statistics Allocation**  
**Adult Program-Non Title XX Only**  
**Total Individuals Served by Program**

Supported Employment - Community Employment	-	15	15	To add unreported individuals served
15 Minutes Units - Supported Employment - Community Employment	-	1,554	1,554	To add unreported community employment units
<b>Total Unduplicated Individuals Served Acuity - Non-Title XX Only</b>				
A, Facility Based Services	-	19	19	To add unreported individuals served
B, Facility Based Services	-	3	3	To add unreported individuals served
C, Facility Based Services	-	4	4	To add unreported individuals served
A, Supported Employment - Enclave	-	9	9	To add unreported individuals served
B, Supported Employment - Enclave	-	2	2	To add unreported individuals served
C, Supported Employment - Enclave	-	2	2	To add unreported individuals served

**Total Days of Attendance by Acuity - Non-Title XX Only**

A, Facility Based Services	-	283	283	To add unreported attendance days
B, Facility Based Services	-	1,388	1,388	To add unreported attendance days
C, Facility Based Services	-	533	533	To add unreported attendance days
A, Supported Employment - Enclave	-	140	140	To add unreported attendance days
B, Supported Employment - Enclave	-	8	8	To add unreported attendance days
C, Supported Employment - Enclave	-	18	18	To add unreported attendance days

**Note:** The adult statistics above are to be reported on the *Attendance Statistics* form for Greene County Board of Developmental Disabilities as there is no reporting line for attendance statistics for member county boards on the *COG Master-Statistics form*, see also Trial Balance and Non-Payroll Expenditures Section.

# OHIO AUDITOR OF STATE KEITH FABER



**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 10/17/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)