



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountant's 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, 2022 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, 2022 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 in the following cost categories: indirect costs, program supervision, transportation services, service and support administration and adult programs.

1. We compared the disbursements on the Customer Summary and Custom Transaction reports, Cost Report 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 no variances exceeding two percent.
2. We selected 60 disbursements from the Custom Transaction Detail 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. We reclassified variances over \$500 and non-federal reimbursable costs. We scanned the Custom Transaction Detail reports for other like errors in the same cost center. We found similar errors. We totaled all similar errors 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 member county boards. The Council stated only costs by program were provided to the member county boards.

We inquired with Greene County Board of Developmental Disabilities to determine if they reported statistics for corresponding transportation program costs. We received a cost statistics report which confirmed a portion of the transportation costs were for per mile trips and we added these corresponding costs to the costs of bus, tokens, and cabs as reported in the Appendix. We also received a breakdown between adult facility-based service, enclave and community employment program trips and reclassified the transportation costs from facility based service costs to each adult program area based on the number of trips as reported in the Appendix.

4. We scanned the Payroll Allocation worksheet and job descriptions and compared classification of employees and basis of allocation 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 for the first quarter from the Payroll Journal to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. For the 11 RMTS observed moments selected by the Department, 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. We found 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 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 28, 2024

Appendix
Southwestern Ohio Council of Governments
2022 Income and Expense Report and County Board Summary Form Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Southwestern Ohio Council of Governments				
Indirect Cost COG				
Other Expenses	\$ 70,767	\$ (1,843)		To reclassify utility expenses
		\$ (1,000)		To reclassify conference sponsorship
		\$ (1,117)		To reclassify early intervention training costs
		\$ (12,630)	\$ 54,177	To reclassify employee mileage costs to match salary and benefits
Building Services Cost COG				
Other Expenses	\$ -	\$ 1,843	\$ 1,843	To reclassify utility expenses
Other Services Not Performed COG				
Other Expenses	\$ -	\$ 1,000		To reclassify conference sponsorship
		\$ 1,117	\$ 2,117	To reclassify early intervention training costs
Statistics COG				
Greene - 2022 SWOCOG				
Transportation Statistics				
Costs Of Bus, Tokens, Cabs				
Facility Based Services	\$ -	\$ 32,946	\$ 32,946	To report costs for per mile trips
Butler County				
Occupational Therapy COG Expenses				
Community Residential	\$ 84,266	\$ 596	\$ 84,862	To reclassify employee mileage costs to match salary and benefits
Direct Services COG Expenses				
Community Residential	\$ 832,169	\$ 2,951	\$ 835,120	To reclassify employee mileage costs to match salary and benefits
Clermont County				
Occupational Therapy COG Expenses				
Community Residential	\$ 35,410	\$ 302	\$ 35,712	To reclassify employee mileage costs to match salary and benefits
Direct Services COG Expenses				
Community Residential	\$ 36,382	\$ 1,498	\$ 37,880	To reclassify employee mileage costs to match salary and benefits

Appendix
Southwestern Ohio Council of Governments
2022 Income and Expense Report and County Board Summary Form Adjustments

	Reported		Corrected	
	Amount	Correction	Amount	Explanation of Correction
Greene County				
Occupational Therapy COG Expenses				
Community Residential	\$ 14,228	\$ 115	\$ 14,343	To reclassify employee mileage costs to match salary and benefits
Direct Services COG Expenses				
Community Residential	\$ 670,231	\$ 567	\$ 670,798	To reclassify employee mileage costs to match salary and benefits
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ 339,493	\$ (147,909)	\$ 191,584	To reclassify transportation costs between adult programs based on number of trips
Community Employment	\$ -	\$ 147,173	\$ 147,173	To reclassify transportation costs between adult programs based on number of trips
Enclave	\$ -	\$ 736	\$ 736	To reclassify transportation costs between adult programs based on number of trips
Montgomery County				
Occupational Therapy COG Expenses				
Community Residential	\$ 87,675	\$ 738	\$ 88,413	To reclassify employee mileage costs to match salary and benefits
Direct Services COG Expenses				
Community Residential	\$ 72,026	\$ 3,654	\$ 75,680	To reclassify employee mileage costs to match salary and benefits
Warren County				
Occupational Therapy COG Expenses				
Community Residential	\$ 40,670	\$ 371	\$ 41,041	To reclassify employee mileage costs to match salary and benefits
Direct Services COG Expenses				
Community Residential	\$ 66,708	\$ 1,838	\$ 68,546	To reclassify employee mileage costs to match salary and benefits

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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 11/21/2024

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