



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 Southern 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 General Ledger and Payroll Detail report to the Cost Report Expenses and Payroll Allocations worksheets and from the worksheets to the COG *Reconciliation* form, *COG Master*, *Summary of Expenditures* and *County Expenditures* forms. We also compared these expenses 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 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 exceeding \$500.

Trial Balance and Non-Payroll Expenditures (Continued)

3. We inquired with the COG if any statistics were omitted from the Cost Report and not communicated to member county boards. The COG confirmed all casenotes and corresponding statistics are recorded directly into the member county boards' systems.
4. For the selected categories, 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 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 Total Salaries and Benefits worksheet, Wage and Tax Register report, the monthly insurance invoices and OPERS reports for the first quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. We requested supporting documentation for 11 RMTS observed moments selected by the Department for the first quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. No supporting documentation was submitted for one of the 11 moments and for three additional moments the documentation did not contain the participant name and/or date of the observed moment.

We reviewed responses and documentation for the 10 moments and compared to 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 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 American Institute of Certified Public Accountants. 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

May 6, 2022

OHIO AUDITOR OF STATE KEITH FABER



SOUTHERN OHIO COUNCIL OF GOVERNMENTS

ROSS 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 5/31/2022

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