



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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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, 2023 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, 2023 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, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements on the Custom Transaction Detail, Income and Expenditures, and Paycor Labor Distribution reports and the Cost Report Financial and Payroll Allocation worksheets to the *COG Master*, *COG Reconciliation*, *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 and for use by County Boards of Developmental Disabilities* (Cost Report Guides). There were no variances exceeding two percent.
2. We selected 60 non-payroll disbursements from the Custom Transaction Detail reports which were reported on the *Indirect Costs* and the adult transportation and adult program cost categories of the *County Expenditures forms*. We inspected the Council's supporting documentation and compared the cost classification to the Cost Report Guides and 2 CFR §§ 200.420-475. There were non-federal reimbursable costs and we scanned the Custom Transaction Detail reports for other like errors in the same cost center. We found additional similar errors. We totaled all errors as reported in the Appendix.
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 provided costs by program for Greene and Hamilton County boards. We found the cost of bus, tokens, cabs were all reported on the *COG Master form's* Transportation Statistics schedule for Hamilton County Board.

We confirmed through inquiry with Greene County Board that adult and transportation program statistics are included in their respective cost report; however, per mile trip costs were not. We received a breakdown of cost of per mile trips by invoice and we added these corresponding costs to the costs of bus, tokens, and cabs for Greene County Board as reported in the Appendix.

4. We scanned the Payroll worksheet and Paycor Labor Distribution report and compared classification of employees, basis of allocation and job descriptions for those employees reported on the *Indirect Costs* and the adult transportation cost categories of the *County Expenditures forms* 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 second quarter from the Payroll Journal and Stark County ESC payments to the Payroll worksheets and from the Payroll worksheets 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 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 2, 2025

Appendix

Southwestern Ohio Council of Governments

2023 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	\$ 76,244	\$ (631)		To reclassify board meeting meal and supplies costs
		\$ (29)		To reclassify sales taxes paid
		\$ (177)		To reclassify sales taxes paid
		\$ (81)	\$ 75,326	To reclassify sales taxes paid
Other Services Not Performed COG				
Other Expenses	\$ 12,700	\$ 631		To reclassify board meeting meal and supplies costs
		\$ 29		To reclassify sales taxes paid
		\$ 177		To reclassify sales taxes paid
		\$ 81	\$ 13,618	To reclassify sales taxes paid
Statistics COG				
Greene - 2023 SWOCOG				
Transportation Statistics				
Cost of Bus, Tokens, Cabs				
Facility Based Services	\$ -	\$ 2,447	\$ 2,447	To report costs for per mile trips
Community Employment	\$ -	\$ 33	\$ 33	To report costs for per mile trips

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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 11/6/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov