



OHIO AUDITOR OF STATE
KEITH FABER





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 Mid East Ohio Regional Council (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 cost categories: Indirect Costs, Transportation Services, Service and Support Administration and Adult Programs unless otherwise noted.

1. We compared the disbursements on the Payroll Register and Licking, Monroe, Muskingum, and Perry Local Funding Units by Code and Acuity reports to the Payroll and Profit and Loss reports and the Crosswalk worksheets and from those reports to the *COG Master, COG Reconciliation form, Summary of Expenditures and County Expenditures forms* and to the Department's *Guides 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.
2. We selected 60 disbursements from the Crosswalk reports and the Licking, Monroe, Muskingum, and Perry Local Funding Units by Code and Acuity and Transactions reports. 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 no variances exceeding \$500.
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 COG responded that it does share annual statistical reports with the member County Boards to report on their cost reports. We inquired with the Licking, Monroe, Muskingum and Perry County Boards of Developmental Disabilities (CBDDs) and confirmed statistical reports were received from the Council and reported in their respective Cost Reports.

Trial Balance and Expenditures (Continued)

Furthermore, the Council did respond that the statistical reports for Licking CBDD omitted adult statistics for DD Individuals in the Start Toward Emerging Possibilities (STEP) Adult Program and that costs were misclassified. We received a Local Funding Units by Code and Acuity reports from the Council and reclassified the costs to Adult programs and reported omitted statistics to be added to the *Attendance Statistics form* of the Licking CBDD Cost Report as reported in the Appendix.

4. We scanned the Payroll Report and Payroll Register and compared classification of employees, basis of allocation and job descriptions and Cost Report Guides for those employees reported on the *Indirect Costs form* of the *COG Master*. We requested support for amount and/or percentage allocated for employees allocated to the *Indirect Cost form* based on the job functions performed. The Council provided an employee breakdown of job functions and corresponding allocation percentages. We recalculated the Indirect employee payroll costs using the corresponding allocation percentages and compared to the indirect salary and benefit costs on the Payroll Report and the *Indirect Cost form* of the *COG Master*. There were variances exceeding \$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 second quarter from the Payroll Register and Payroll Summary to the Quarterly MAC Summary and from the Quarterly MAC summary to the salaries and benefits submitted on the MAC Costs by Individual report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. For the 13 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
Ohio Auditor of State



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

January 22, 2026

Appendix**MEORC COG****2023 Income and Expense Report and County Board Summary Form Adjustments**

	Reported Amount	Corrected Amount	Explanation of Correction			
			Correction			
MEORC COG						
Indirect Cost COG						
Salaries	\$ 71,500	\$ (1,494)	\$ 70,006	To reclassify unsupported salary allocations		
Other Services Not Performed COG						
Salaries	\$ 105,642	\$ 1,494	\$ 107,136	To reclassify unsupported salary allocations		
Licking County						
General, Community Residential						
Homemaker/Personal Care	\$ 265,599	\$ (55,288)	\$ 210,311	To reclassify STEP Adult Program costs		
Adult Program COG Expenses						
Facility Based Services	\$ 76,394	\$ 55,288	\$ 131,682	To reclassify STEP Adult Program costs		
Licking County Board of Developmental Disabilities						
Attendance Statistics Allocation						
Adult Program - Non Title XX Only						
Total Individuals Served by Program						
Acuity A - Facility Based Services	15	5	20	To add omitted STEP Adult Program statistics		
Total Days of Attendance by Program						
Acuity A - Facility Based Services	898	437	1,335	To add omitted STEP Adult Program statistics		

Note: The adult statistics above are to be reported on the Attendance Statistics form for Licking County Board of Developmental Disabilities' Cost Report 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



MID EAST OHIO REGIONAL COUNCIL

KNOX 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 2/17/2026

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