



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 recorded in the County Board Cost Report System (Cost Report) of the Northwest Ohio Waiver Administration Council (COG) for the year ended December 31, 2019 and certain compliance requirements. The COG's management is responsible for the financial data in the Cost Report and compliance with applicable requirements.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluation the COG's financial data recorded in the Cost Report for the year ended December 31, 2019 and compliance with certain requirements. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

Trial Balance and Non-Payroll Expenditures

1. We compared the non-payroll disbursements for cost categories that contribute to Medicaid rates from the General Ledger to the Quadco Transportation and Cost Report Worksheets and from Transportation report and Worksheets to the *COG Reconciliation* form and the *COG Master and County Expenditures* forms. There were no variances exceeding \$500.
2. We compared the total non-payroll disbursements for cost categories that contribute to Medicaid rates from the General Ledger and Cost Report Worksheets to the total disbursements on the *Summary of Expenditures* and to the Department's Guide to Preparing Income and Expenditure Reports for use by COGs. There were no variances.
3. We selected 60 disbursements from the service contracts and other expenses in cost categories that contribute to Medicaid rates from the General Ledger. We compared the COG's supporting documentation and the cost classification to the Department's Guide to Preparing Cost Report for Council of Government and the County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 200.420 - .475. There was a variance over \$500 as reported in the Appendix.

Payroll Testing

1. We compared the payroll disbursements on the General Ledger to the Salary Breakdown worksheet and the worksheet to the *COG Master and County Expenditures* forms. There were no variances.
2. We scanned the Salary Breakdown worksheet and compared the classification of employees to the *COG Master and County Expenditure* forms to the Cost Report Guides. There were no allocations inconsistent with the Cost Report Guides.

Medicaid Administrative Claiming (MAC)

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants on the MAC Salary report for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified that actual salaries and benefits equaled MAC salary and benefits.
2. We requested supporting documentation for 10 RMTS observed moments selected by the Department for the second quarter and determined if the supported documentation contained the participant's name, date and time of the moment and the activity performed. The documentation contained the identified elements.

We also compared 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 for 2019. There were 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 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 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.

This report is intended solely for the information and use of the Department and the COG, and is not intended to be, and should not be, used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

August 19, 2021

Appendix
 Northwest Ohio Waiver Administration Council (NOWAC)
 2019 Cost Report Adjustments

COG Name	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost COG				
Other Expenses	\$ 72,500	\$ (2,207)	\$ 70,293	To reclassify provider appreciation costs
Medicaid Administrative Claiming COG				
Non-Federal Reimbursible				
Other Expenses	\$ -	\$ 2,207	\$ 2,207	To reclassify provider appreciation costs

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NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL

DEFIANCE 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 9/9/2021

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