



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (the Department), 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, 2019 and certain compliance requirements. The COG's management is responsible for the financial data in the Cost Report for the year ended December 31, 2019 and certain compliance requirements. The sufficiency of these procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Trial Balance and Non-Payroll Expenditures

1. We compared the non-payroll disbursements on the General Ledger and Profit & Loss report for cost categories that contribute to Medicaid rates 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 on the General Ledger and Profit & Loss report to the total disbursements on the *Summary of Expenditures* and to the Guide to Preparing Cost Report for Council of Government. There were no variances exceeding \$500.
3. We selected 60 disbursements from the service contracts and other expenses from service categories that contribute to Medicaid rates. We compared the COG's supporting documentation and cost classification to the Guide to Preparing Cost Report for Council of Government and the Guide to Preparing Cost Report for County Boards of Developmental Disabilities (Cost Report Guides) and 2 CFR 200.420 - .475. There were variances over \$500 as reported in the Appendix.

Payroll Testing

1. We compared the payroll disbursements on the Payroll Detail and Payroll Allocation reports to the *COG Master and County Expenditures* forms. There were no variances exceeding two percent.
2. We scanned the Payroll Allocation report and compared the classification of employees to the *COG Master and County Expenditure* forms and to the Cost Report Guides. There was one variance 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 from the Quarterly Earnings Record and Benefit reports during the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We verified actual salaries and benefits equaled MAC salary and benefits.

Medicaid Administrative Claiming (Continued)

2. We requested supporting documentation for 11 RMTS observed moments selected by the Department for the second quarter and determined if the supporting documentation contained the participant's name, date and time of the moment and the activity performed. There were four observed moments in which the supporting documentation did not reflect the name and/or time of the moment.

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.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Cost Report and 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.

This report is to provide assistance to the Department in the evaluation of the COG's financial data recorded in the Cost Report for the year ended December 31, 2019, and certain compliance requirements and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 21, 2021

Appendix
Southern Ohio Council of Governments
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
SOCO				
Indirect Cost COG				
Other Expenses	\$ 157,850	\$ (11,027)		To reclassify capital asset purchase
		\$ (2,361)	\$ 144,462	To reclassify payee service expense
Other Services Not Performed COG				
Salaries	\$ 59,066	\$ 1,243	\$ 60,309	To reclassify payroll expense
Other Expenses	\$ 8,908	\$ 2,361		To reclassify payee service expense
		\$ (1,243)	\$ 10,026	To reclassify payroll expense
COG Reconcile Expenses				
COG Reconcile Expenses Detail				
Capital Purchase	\$ -	\$ 11,027	\$ 11,027	To reclassify capital asset purchase

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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 7/6/2021

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