



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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 Southwestern 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 COG Expense Allocation Worksheet, Custom Summary Report, General Ledger and SORTA Metro Program Worksheet for cost categories that contribute to Medicaid rates and from Direct Service costs to the *COG Reconciliation* form and the *COG Master and County Expenditures* forms. There were variances exceeding \$500 as reported in the Appendix.
2. We compared the total non-payroll disbursements on the Custom Summary Report and COG Expense Allocation Worksheet to the total disbursements on the *Summary of Expenditures* and to DODD's Guide to Preparing Cost Report for Council of Government. There were no variances.
3. We selected 60 disbursements from the service contracts and other expenses in cost categories that contribute to Medicaid rates and from Direct Services. 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 Allocation, Payroll Control Sheet, Payroll Data Summary and Health Insurance reports, COG Expense Allocation Worksheet, and Custom Summary Report to the *COG Master and County Expenditures* forms. There were variances greater than two percent as reported in the Appendix.
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 were no variances.

**Medicaid Administrative Claiming (MAC)**

1. We compared the COG's actual salaries and benefits for the Random Moment Time Study (RMTS) participants from the Payroll General Journal Entry reports for the second quarter to the MAC salaries and benefits submitted on the Cost by Individual Report. We found MAC salaries and benefits were greater than actual salaries and benefits by more than one percent; however, the COG did not include all fringe benefits in the payroll reports provided. The COG provided revised benefit payroll reports and we re-performed the comparison. We found revised actual salaries and benefits were greater than MAC actual salaries and benefits.
2. We requested supporting documentation for 10 RMTS observed moments selected by the Department for the second quarter to determine if it 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.

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 29, 2021

Appendix  
Southwestern Ohio Council of Governments (SWOCOG)  
2019 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>SWOCOG</b>				
<b>Indirect Cost COG</b>				
Salaries	\$ 65,640	\$ 1,796	\$ 67,436	To agree salaries to supporting documentation
<b>Other Services Not Performed COG</b>				
Salaries	\$ 13,371	\$ 8,954	\$ 22,325	To agree salaries to supporting documentation
<b>Statistics COG</b>				
<b>Greene County - 2019 - SWOCOG</b>				
<b>Costs of Bus, Tokens, Cabs</b>				
Facility Based Services	\$ -	\$ 95,524	\$ 95,524	To record Greene CBDD, costs of bus, tokens, cabs
<b>Hamilton County - 2019 - SWOCOG</b>				
<b>Costs of Bus, Tokens, Cabs</b>				
Facility Based Services	\$ -	\$ 62,385	\$ 62,385	To reclassify costs of bus, tokens, cabs to correct program
Supported Employment Enclave	\$ -	\$ 743	\$ 743	To reclassify costs of bus, tokens, cabs to correct program
Supported Employment Community Employment	\$ 207,799	\$ (62,385)		To reclassify costs of bus, tokens, cabs to correct program
		\$ (743)	\$ 144,671	To reclassify costs of bus, tokens, cabs to correct program
<b>COG Reconcile Expenses</b>				
<b>COG Reconcile Expenses Detail</b>				
Greene County Transfers	\$ -	\$ 99,446	\$ 99,446	To record transfers to Greene CBDD
SWOCOG Costs	\$ 239,678	\$ (207,799)	\$ 31,879	To reclassify Hamilton County Commercial Transportation Costs
<b>Butler County</b>				
<b>Direct Expenses</b>				
<b>Indirect Costs</b>				
Non-Federal Reimbursable	\$ 602,701	\$ (7,153)	\$ 595,548	To agree salaries to supporting documentation
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 43,583	\$ (5,221)	\$ 38,362	To reclassify MUI salaries
Family Support Services	\$ 264,521	\$ (1,968)	\$ 262,553	To agree salaries to supporting documentation
Non-Federal Reimbursable	\$ -	\$ 5,221	\$ 5,221	To reclassify MUI salaries
<b>Clermont County</b>				
<b>Direct Services COG Expenses</b>				
Family Support Services	\$ 355,397	\$ (643)	\$ 354,754	To match costs to actual
<b>Greene County</b>				
<b>Adult Program</b>				
<b>Transportation COG Expenses</b>				
Facility Based Services	\$ -	\$ 103,347		To reclassify transportation costs
		\$ 110,741	\$ 214,088	To match costs to actual
<b>Adult Program COG Expenses</b>				
Facility Based Services	\$ -	\$ 45,952		To reclassify facility based services costs
		\$ 176,072	\$ 222,024	To match costs to actual
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 773,910	\$ (99,446)		To reclassify transfers to Greene CBDD
		\$ (103,347)		To reclassify transportation costs
		\$ (45,952)		To reclassify facility based services costs
		\$ (110,741)		To match costs to actual
		\$ (176,072)	\$ 238,352	To match costs to actual

**Appendix**  
**Southwestern Ohio Council of Governments (SWOCOG)**  
**2019 Cost Report Adjustments**

<b>Hamilton County</b>				
<b>Direct Services COG Expenses</b>				
Family Support Services	\$ 568,061	\$ (1,526)	\$ 566,535	To agree salaries to supporting documentation
<b>Adult Program</b>				
<b>Transportation COG Expenses</b>				
Facility Based Services	\$ -	\$ 62,385	\$ 62,385	To record commercial transportation costs for SORTA
Community Employment	\$ -	\$ 42,489		To record commercial transportation costs for SORTA
		\$ 101,213		To record commercial transportation costs for UBER
		\$ 969	\$ 144,671	To agree to actual costs
Enclave	\$ -	\$ 743	\$ 743	To record commercial transportation costs for SORTA
<b>Montgomery County</b>				
<b>Direct Services COG Expenses</b>				
Family Support Services	\$ 848,037	\$ (1,918)	\$ 846,119	To agree salaries to supporting documentation

# OHIO AUDITOR OF STATE KEITH FABER



**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 7/13/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)