



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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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 West Central Ohio Network (COG) for the year ended December 31, 2020 and certain compliance requirements related to the completion of the Cost Report included in the information provided to us by the management of the COG. The COG's management is responsible for the data in the Cost Report and compliance with applicable requirements included in the information provided to us by the COG.

The Ohio Department of Developmental Disabilities (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the COG's disbursements recorded in the Cost Report for the year ended December 31, 2020, and certain compliance requirements related to the Cost Report. 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 Non-Payroll 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 disbursements for the selected cost categories from the General Ledger and Payroll Details report to the Cost Report Data Table worksheets and from the worksheet to the COG *Reconciliation* form, *COG Master*, *Summary of Expenditures* and *County Expenditures* forms. We also compared these disbursements to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs*. There were no variances.
2. We selected 60 non-payroll disbursements for the selected categories from the General Ledger and determined if supporting documentation was maintained, the costs were allowable per 2 CFR 200.420 - .475, and properly classified according to *DODD's Guide to Preparing Income and Expenditure Reports for use by COGs and for use by County Boards of Developmental Disabilities* (Cost Report Guides). There were variances exceeding \$500 as reported in the Appendix.

Trial Balance and Non-Payroll Expenditures (Continued)

3. We inquired with the COG if any statistics were omitted from the Cost Report and not communicated to member county boards. The COG confirmed all TCM case notes and corresponding statistics are recorded directly into the member county boards' systems and for adult and transportation services the names of the individuals are communicated to the member County Boards. We confirmed through inquiry with Auglaize, Hardin, Mercer, Miami, and Union County Boards that they reported corresponding adult and/or transportation statistics in the Cost Report. Logan County Board of Developmental Disabilities stated that statistics were not tracked or included on the Cost Report and we reclassified these costs to non-federal reimbursable as reported in Appendix.
4. For the selected categories, we scanned the Payroll Distribution worksheet and job descriptions and compared classification of employees to entries on the COG Master and County Expenditure forms and to the Cost Report Guides. There was a variance 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 from the Salary Report, Payroll Details report, and insurance withholding worksheet for the first quarter to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
2. We confirmed that the supporting documentation for 10 RMTS observed moments selected by DODD for the second quarter contained the date and time of the moment and the detail to support the activity performed.

We reviewed responses and documentation for the 10 moments and compared to the Medicaid rate that corresponds to the documented activity and to the Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology, Attachment B and found no variances in the rate.

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.



Keith Faber
Auditor of State
Columbus, Ohio

June 21, 2022

**Appendix
West Central Ohio Network (WestCon)
2020 Cost Report Adjustments**

WESTCON	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Indirect Cost COG				
Salaries	\$ 252,758	\$ (47,481)	\$ 205,277	To reclassify Community Relations Coordinator salary related to public relations/marketing to non-federal reimbursable costs.
Medicaid Administrative Claiming COG Non-Federal Reimbursible				
Salaries	\$ 42,532	\$ 47,481	\$ 90,013	To reclassify Community Relations Coordinator salary related to public relations/marketing to non-federal reimbursable costs.
Hardin County				
Adult Program Transportation COG Expenses				
Facility Based Services	\$ 32,414	\$ 579	\$ 32,993	To reclassify transportation expenses
Adult Program COG Expenses				
Facility Based Services	\$ 70,172	\$ (579)	\$ 69,593	To reclassify transportation expenses
Logan County				
Adult Program Adult Program COG Expenses				
Facility Based Services	\$ 4,200	\$ (4,200)	\$ -	To reclassify start up costs without statistics as non-federal reimbursable costs
Other Program Adult Program COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 4,200	\$ 4,200	To reclassify start up costs without statistics as non-federal reimbursable costs

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WEST CENTRAL OHIO NETWORK

SHELBY 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 7/12/2022

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