



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Medicaid/Contract Audit
88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(614) 466-3340

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 and statistics recorded in the County Board Cost Report System (Cost Report) of the Northwest Ohio Waiver Administration Council (the Council) for the year ended December 31, 2021, 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, 2021, 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 categories: Indirect Costs, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements on the Trial Balance and Custom Summary Payroll report to the *COG Reconciliation* form and the *COG Master, Summary of Expenditures and County Expenditures* forms and to the Department's *Guide to Preparing Income and Expenditure Reports for use by Council of Governments*. There were no variances.
2. We selected 60 disbursements from the Trial balance and General Ledger. We inspected the Council's supporting documentation and compared the cost classification to the *Guide to Preparing Income and Expenditure Reports for use by Council of Governments and for use by County Boards of Developmental Disabilities* (Cost Report Guides) and 2 CFR 200.420 - .475. There were no variances exceeding \$500 or non-federal reimbursable costs on any worksheet/form.
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 Council confirmed corresponding SSA statistics are recorded directly into the member county boards' systems. We inquired with Williams County Board if they reported statistics for corresponding adult and transportation program costs. The County Board confirmed it reported corresponding statistics for Council costs.

Trial Balance and Expenditures (Continued)

4. We scanned the Payroll Salary Breakdown worksheet, Table of Organization and compared classification of employees to entries on the *COG Master* and *County Expenditure* forms and to the Cost Report Guides. There were variances 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 fourth quarter from the MAC Salary report to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits exceeded MAC reimbursed salaries and benefits.
2. 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 for 10 RMTS observed moments selected by the Department. 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
Auditor of State
Columbus, Ohio

November 20, 2023

**Appendix
Northwest Ohio Waiver Administration Council
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Northwest Ohio Waiver Administration Council Indirect Cost COG				
Salaries	\$ 81,303	\$ (5,831)		To reclassify SSA file review portion of Services Specialist salaries for certified SSA
		\$ (6,643)		To reclassify SSA file review portion of Services Specialist salaries for certified SSA
		\$ (3,468)		To reclassify SSA file review portion of non-certified SSA salary
		\$ (2,214)		To reclassify SSA file review portion of non-certified SSA salary
		\$ (1,497)		To reclassify SSA Supervisor salaries
		\$ (1,339)	\$ 60,311	To reclassify SSA Supervisor salaries
Defiance County Direct Services COG Expenses				
Community Residential	\$ 9,061	\$ (1,749)	\$ 7,312	To reclassify self advocacy portion of non-certified SSA salary
Fulton County Direct Services COG Expenses				
Non-Federal Reimbursable	\$ 3,289	\$ 4,535	\$ 7,824	To reclassify SSA file review portion of non-certified SSA salary
Henry County Direct Services COG Expenses				
Non-Federal Reimbursable	\$ 3,287	\$ 2,896	\$ 6,183	To reclassify SSA file review portion of non-certified SSA salary
Paulding County Service & Support Admin COG Expenses				
Service & Support Admin	\$ 7,690	\$ 1,497	\$ 9,187	To reclassify SSA Supervisor salaries
Putnam County Service & Support Admin COG Expenses				
Service & Support Admin	\$ 3,100	\$ 6,643	\$ 9,743	To reclassify SSA file review portion of Services Specialist salaries for certified SSA
Van Wert County Service & Support Admin COG Expenses				
Service & Support Admin	\$ 7,418	\$ 1,339	\$ 8,757	To reclassify SSA Supervisor salaries
Williams County Service & Support Admin COG Expenses				
Service & Support Admin	\$ 1,800	\$ 5,831	\$ 7,631	To reclassify SSA file review portion of Services Specialist salaries for certified SSA

OHIO AUDITOR OF STATE KEITH FABER



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 12/12/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov