



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 and statistics recorded in the County Board Cost Report System (Cost Report) of the West Central Ohio Network (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, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements on the General Ledger and Payroll Details report to the Data Tables Worksheet and from the worksheet 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 Data File Cross Walk report. 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 stated they do not report formal statistics but provide the member county boards with individual names and costs.

Trial Balance and Expenditures (Continued)

We confirmed through inquiry with Auglaize, Champaign, Mercer and Shelby County Boards that they reported corresponding statistics for Council costs. Hardin and Union County Boards confirmed they did not compile and report corresponding statistics and we reclassified corresponding costs as non-federal reimbursable as reported in the Appendix. Miami County Board stated there was an error related to incorrectly reported enclave statistics. We obtained supporting documentation of the final enclave and facility-based services attendance days and corresponding Council costs. We identified enclave costs reported as facility-based service costs and reclassified these costs as reported in the Appendix.

4. We scanned the Payroll Worksheet and job descriptions and compared classification of employees to entries on the *COG Master* and *County Expenditures* forms and to the Cost Report Guides. There were no variances.

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 Quarterly Salary and Payroll Detail reports and benefit invoices to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that MAC reimbursed salaries and benefits exceeded actual salaries and benefits by less than one percent.
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

August 25, 2023

Appendix
West Central Ohio Network (WestCon)
2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Hardin County				
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ 22,127	\$ (22,127)	\$ -	To reclassify transportation costs without statistics
Community Employment	\$ 2,714	\$ (2,714)	\$ -	To reclassify transportation costs without statistics
Adult Program COG Expenses				
Facility Based Services	\$ 36,789	\$ (36,789)	\$ -	To reclassify adult costs without statistics
Community Employment	\$ 2,269	\$ (2,269)	\$ -	To reclassify adult costs without statistics
Other Program				
Transportation COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 24,841	\$ 24,841	To reclassify transportation costs without statistics
Adult Program COG Expenses				
Non-Federal Reimbursable	\$ 13,200	\$ 39,058	\$ 52,258	To reclassify adult costs without statistics
Miami County				
Adult Program				
Adult Program COG Expenses				
Facility Based Services	\$ 55,405	\$ (1,646)	\$ 53,759	To reclassify Enclave costs to match corresponding COG statistics
Enclave	\$ 6,029	\$ 1,646	\$ 7,675	To reclassify Enclave costs to match corresponding COG statistics
Union County				
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ 3,180	\$ (3,180)	\$ -	To reclassify transportation costs without statistics
Community Employment	\$ 34,831	\$ (34,831)	\$ -	To reclassify transportation costs without statistics
Adult Program COG Expenses				
Facility Based Services	\$ 7,751	\$ (7,751)	\$ -	To reclassify adult costs without statistics
Community Employment	\$ 4,647	\$ (4,647)	\$ -	To reclassify adult costs without statistics

Appendix
 West Central Ohio Network (WestCon)
 2021 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Union County (Continued)				
Other Program				
Transportation COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 38,011	\$ 38,011	To reclassify transportation costs without statistics
Adult Program COG Expenses				
Non-Federal Reimbursable	\$ -	\$ 12,398	\$ 12,398	To reclassify adult costs without statistics

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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 9/21/2023

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