



OHIO AUDITOR OF STATE
KEITH FABER



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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 Southern Ohio Council of Governments (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 (SSA) and adult programs.

1. We compared the disbursements on the General Ledger to the Expenses worksheet and the Expenses worksheet and Payroll Detail reports to the *Council of Governments (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 Government*. There were no variances exceeding two percent.
2. We selected 60 disbursements from the 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 Government and for use by County Boards of Developmental Disabilities* (Cost Report Guides) and 2 CFR 200.420 - .475. There were non-federal reimbursable costs and variances over \$500 as reported in the Appendix.
3. We inquired with the Council if SSA statistics were reported in the Cost Report and/or communicated to member county boards. The Council stated that SSA statistics were tracked and reported by the member County Boards. We confirmed through inquiry with Pickaway, Pike, and Scioto County Boards that Council's SSA statistics were reported in their respective Cost Reports; however, Putnam County Board stated SSA statistics were not included in its Cost Report. We reclassified costs for Putnam County Board to non-federal reimbursable as reported in the Appendix.

Trial Balance and Expenditures (Continued)

4. We scanned the Payroll Detail report and job descriptions and then compared the classification of employees to entries on 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 actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the fourth quarter from the Total Salary and Benefits, Payroll Detail and insurance invoices to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits agreed to the 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 12 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

December 28, 2023

**Appendix
Southern Ohio Council of Governments
2021 Cost Report Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Southern Ohio Council of Government				
Indirect Cost COG				
Other Expenses	\$ 122,136	\$ (685)	\$ 121,451	To reclassify costs without supporting documentation
Medicaid Administrative Claiming COG				
Non-Federal Reimbursable				
Other Expenses	\$ 2,124	\$ 685	\$ 2,809	To reclassify costs without supporting documentation
Putnam County				
Direct Services COG Expenses				
Non-Federal Reimbursable	\$ 571	\$ 3,138	\$ 3,709	To reclassify costs without corresponding statistics
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 3,138	\$ (3,138)	\$ -	To reclassify costs without corresponding statistics
Scioto County				
Direct Services COG Expenses				
Community Residential	\$ 18,311	\$ 4,014	\$ 22,325	To reclassify behavior support expense
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 138,064	\$ (4,014)	\$ 134,050	To reclassify behavior support services

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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 1/18/2024

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
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