



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountant's 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, 2022, 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, 2022 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 cost categories: indirect costs, program supervision, transportation services, service and support administration and adult programs.

1. We compared the disbursements on the Payroll Detail report, Pay Distribution worksheet, and Transaction Detail by Account reports to the COG and CB worksheet and from the COG and CB 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 exceeding two percent.
2. We selected 60 disbursements from the COG and CB worksheet and Transaction Detail by Account reports. 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.

We reclassified variances over \$500 and non-federal reimbursable costs as reported in the Appendix. We scanned the Transaction Detail by Account reports for other like errors in the same cost center and found none.

Trial Balance and Expenditures (Continued)

3. We inquired with the Council if any statistics were not reported in the Cost Report and/or not communicated to member county boards. We confirmed through inquiry with the Council that it does not provide statistical reports to the member County Boards. We confirmed with the Champaign, Darke, Hardin, Logan, Mercer, Miami, Shelby, and Union County Board of Developmental Disabilities that Council statistics were reported in their respective Cost Reports.
4. We scanned the Payroll Detail report and Pay Distribution worksheet, and the job descriptions and compared classification of employees and basis of allocation 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 first quarter from the Monthly health insurance invoices, Health Insurance Withholdings worksheet and the Payroll Detail report to the Salary Report and from the Salary Report 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. For the 10 RMTS observed moments selected by the Department, 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. 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 12, 2024

**Appendix
West Central Ohio Network
2022 Income and Expense Report and County Board Summary Form Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
WestCON COG				
Indirect Cost COG				
Other Expenses	\$ 35,040	\$ (226)		To reclassify board meeting meal costs
		\$ (45)	\$ 34,769	To reclassify board meeting meal gratuity costs
Other Services Not Performed COG				
Other Expenses	\$ 15,857	\$ 226		To reclassify board meeting meal costs
		\$ 45	\$ 16,128	To reclassify board meeting meal gratuity costs
Statistics COG				
Mercer - 2022 - WestCon				
Cost Of Bus, Tokens, Cabs				
Facility Based Services	\$ -	\$ 162	\$ 162	To record per mile transportation costs
Supported Employment Enclave	\$ -	\$ 796	\$ 796	To record per mile transportation costs
Union - 2022 - WestCon				
Cost Of Bus, Tokens, Cabs				
Facility Based Services	\$ -	\$ 135	\$ 135	To record per mile transportation costs
Hardin County				
Adult Program				
Transportation COG Expenses				
Community Employment	\$ -	\$ 542		To reclassify transportation costs
		\$ 636	\$ 1,178	To reclassify transportation costs
Adult Program COG Expenses				
Community Employment	\$ 5,142	\$ (542)		To reclassify transportation costs
		\$ (636)	\$ 3,964	To reclassify transportation costs
Mercer County				
Transportation COG Expenses				
Facility Based Services	\$ -	\$ 162	\$ 162	To reclassify transportation costs
Community Employment	\$ 24,157	\$ (958)	\$ 23,199	To reclassify transportation costs
Enclave	\$ -	\$ 796	\$ 796	To reclassify transportation costs
Miami County				
Adult Program				
Transportation COG Expenses				
Community Employment	\$ 11,888	\$ 710	\$ 12,598	To reclassify transportation costs
Adult Program COG Expenses				
Community Employment	\$ 7,868	\$ (710)	\$ 7,158	To reclassify transportation costs
Union County				
Adult Program				
Transportation COG Expenses				
Facility Based Services	\$ -	\$ 946	\$ 946	To reclassify transportation costs
Adult Program COG Expenses				
Facility Based Services	\$ 3,338	\$ (946)	\$ 2,392	To reclassify transportation 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 12/3/2024

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