



OHIO AUDITOR OF STATE
KEITH FABER





Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
614-466-3402 or 800-443-9275
ContactMCA@ohioauditor.gov

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 Clearwater Council of Governments (the Council) for the year ended December 31, 2023, 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, 2023, 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 Report forms: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Program forms.

1. We compared the disbursements on the Wages and Benefits report to the Payroll Allocation worksheet and from the Payroll Allocation worksheet and General Ledger to the Trial Balance and from the Trial Balance to the *COG Reconciliation, 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 and for use by the County Boards of Developmental Disabilities* (Cost Report Guides). There were no variances exceeding two percent.
2. We selected 60 non-payroll disbursements from the General Ledger. We inspected the Council's supporting documentation and compared the cost classification to the Cost Report Guides and 2 C.F.R. §§ 200.420-475.

There were variances over \$500 and non-federal reimbursable costs, and we scanned the General Ledger for other like errors in the same cost center. We found additional errors. We totaled all identified errors and reclassified all variances over \$500 and non-federal reimbursable costs as reported in the Appendix.

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. The Council confirmed all case notes and corresponding statistics are recorded directly into the member county boards' case note systems. We also confirmed through inquiry with Erie, Huron, Lucas, Morrow and Wayne County Boards of Developmental Disabilities that Council statistics were reported in their respective case note systems and/or Cost Reports.
4. We scanned the Payroll Allocation Worksheet and job descriptions and compared the 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 second quarter from the Payroll Allocation worksheet and Wages and Benefits report to the Second Quarter MAC Payroll report and from the Second Quarter MAC Payroll report to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits agreed to the MAC salaries and benefits.
2. For the 12 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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 5, 2025

Appendix

Clearwater Council of Governments

2023 Income and Expense Report and County Board Summary Form Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Clearwater Council of Governments				
Indirect Cost COG				
Service Contracts	\$ 40,281	\$ (5,600)	\$ 34,681	To reclassify Ottawa county HIPAA costs
		\$ (5,600)	\$ 29,081	To reclassify Crawford county HIPAA costs
		\$ (4,600)	\$ 24,481	To reclassify Marion county HIPAA costs
		\$ (4,600)	\$ 19,881	To reclassify Huron county HIPAA costs
		\$ (5,600)	\$ 14,281	To reclassify Seneca county HIPAA costs
Other Expenses	\$ 268,243	\$ (10,797)	\$ 257,446	To reclassify Staff and DSP appreciation gifts
		\$ (1,396)	\$ 256,050	To reclassify hotel expenses
		\$ (22,629)	\$ 233,421	To reclassify DSP and training grants for providers
		\$ (392)	\$ 233,029	To reclassify staff appreciation costs
		\$ (1,187)	\$ 231,842	To reclassify employee gifts
		\$ (272)	\$ 231,570	To reclassify promotional items
Other Services Not Performed COG				
Other Expenses	\$ -	\$ 358	\$ 358	To reclassify hotel expenses related to DSP appreciation
		\$ 22,629	\$ 22,629	To reclassify DSP and training grants for providers
		\$ 161	\$ 161	To reclassify hotel expenses related to investigative agent employee
		\$ 10,797	\$ 10,797	To reclassify Staff and DSP appreciation gifts
		\$ 392	\$ 392	To reclassify staff appreciation costs
		\$ 1,187	\$ 1,187	To reclassify employee gifts
		\$ 272	\$ 35,796	To reclassify promotional items
Crawford County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 96,923	\$ 84	\$ 97,007	To correctly report travel expenses
Direct Expenses Non-Allocable				
Indirect Costs - Community Residential	\$ 1,250	\$ 5,207	\$ 6,457	To reclassify Crawford county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 21,215	\$ 393	\$ 21,608	To reclassify Crawford county HIPAA costs
Erie County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 47,299	\$ 41	\$ 47,340	To reclassify hotel costs
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 4,779	\$ 9	\$ 4,788	To reclassify hotel expenses to follow payroll

Appendix**Clearwater Council of Governments****2023 Income and Expense Report and County Board Summary Form Adjustments**

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Huron County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 67,886	\$ 59	\$ 67,945	To reclassify hotel costs
Service & Support Admin				
Service & Support Admin	\$ 11,852	\$ 22	\$ 11,874	To reclassify hotel costs
Direct Expenses Non-Allocable				
Indirect Costs - Community Residential	\$ 750	\$ 3,660	\$ 4,410	To reclassify Huron county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 43,571	\$ 490	\$ 44,061	To reclassify Huron county HIPAA costs
Indirect Costs - Service and Support Admin	\$ -	\$ 450	\$ 450	To reclassify Huron county HIPAA costs
Lake County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 20,506	\$ 18	\$ 20,524	To reclassify hotel costs
Lorain County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 1,833	\$ 1	\$ 1,834	To reclassify hotel costs
Lucas County Board				
Other Program				
Service & Support Admin				
Service & Support Admin	\$ 173,195	\$ 324	\$ 173,519	To reclassify hotel costs
Marion County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 40,655	\$ 35	\$ 40,690	To reclassify hotel costs
Direct Expenses Non-Allocable				
Indirect Costs - Community Residential	\$ 750	\$ 4,600	\$ 5,350	To reclassify Marion county HIPAA costs
Morrow County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 171,536	\$ 148	\$ 171,684	To reclassify hotel costs
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 382	\$ 1	\$ 383	To reclassify hotel costs

Appendix**Clearwater Council of Governments****2023 Income and Expense Report and County Board Summary Form Adjustments**

	Reported	Corrected		
	Amount	Correction	Amount	Explanation of Correction
Ottawa County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 81,550	\$ 70	\$ 81,620	To correctly report travel expenses
Direct Expenses Non-Allocable				
Indirect Costs - Community Residential	\$ 750	\$ 5,183	\$ 5,933	To reclassify Ottawa county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 1,075	\$ 417	\$ 1,492	To reclassify Ottawa county HIPAA costs
Richland County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 19,730	\$ 17	\$ 19,747	To reclassify hotel costs
Sandusky County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ -	\$ 2	\$ 2	To reclassify hotel costs
Seneca County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 23,452	\$ 20	\$ 23,472	To reclassify hotel costs
Direct Expenses Non-Allocable				
Indirect Costs - Community Residential	\$ 750	\$ 5,600	\$ 6,350	To reclassify Seneca county HIPAA costs
Stark County Board				
Other Program				
Direct Services COG Expenses				
Community Residential	\$ 27,410	\$ 24	\$ 27,434	To reclassify hotel costs
Wayne County Board				
Other Program				
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 956	\$ 2	\$ 958	To reclassify hotel costs

OHIO AUDITOR OF STATE KEITH FABER



CLEARWATER COUNCIL OF GOVERNMENTS

OTTAWA 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 12/30/2025

65 East State 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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