



OHIO AUDITOR OF STATE
KEITH FABER





Medicaid Contract Audit
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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 Southern Ohio 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 categories: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements on the General Ledger, ADP Payroll, and Payroll Detail reports to the Payroll Allocation and Expenses worksheets and from the Payroll Allocation and Expenses worksheets to the *COG Master, COG Reconciliation, Summary of Expenditures and County Expenditures forms* and to the Department's *Guides 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 Trial Balance and General Ledger which were reported on the *Indirect Costs form* and *County Expenditures forms*. We inspected the Council's supporting documentation and compared the cost classification to the Cost Report Guides and 2 CFR §§ 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 totaled all identified errors and reclassified all non-federal reimbursable costs as reported in the Appendix.

3. We inquired with the Council if any statistics were not reported in the Cost Report and/or not communicated to member county boards.

Trial Balance and Expenditures (Continued)

The Council stated it does not have statistical reports and statistics are tracked and monitored by the member County Boards. We confirmed through inquiry with Pike County Board that statistics were reported in their respective Cost Report. We reviewed the Payroll Allocation worksheet and job descriptions and noted the SSA positions for Pickaway and Ross County Boards were for SSA file clerks and administrative assistants and were classified to the Service and Support Administration cost category on the *County Expenditure forms* in accordance with the Cost Report Guides. We confirmed through inquiry with Scioto County Board and review of the Receivable Billing Reimbursable Summary report that the Community Navigator position did not have corresponding SSA units; therefore, we reclassified these costs from the Service and Support Administration to the Direct Services cost category on the *County Expenditure forms* based on the job description and Cost Report Guides as reported in the Appendix.

4. We scanned the Payroll Allocation worksheet and compared classification of employees, basis of allocation, and job descriptions for those employees reported on the *Indirect Cost form* and the Service and Support Administration cost category of the *County Expenditures forms* and to the Cost Report Guides. There were variances exceeding \$500 as reported in the Statistics section of the report and 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 second quarter from the Payroll Details and Total Salary and Benefits reports and the Medical Insurance worksheet 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. For the 11 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, CPA, CFE, CGFM
Chief Deputy Auditor

August 4, 2025

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

	Reported	Corrected	Explanation of Correction	
	Amount	Correction		
Southern Ohio Council of Governments				
Indirect Cost COG				
Other Expenses	\$ 154,149	\$ (30)	To reclassify returned check fee	
		\$ (250)	To reclassify cell phone expense for EI Specialists	
		\$ (830)	To reclassify a computer for the Community Employment Navigator	
		\$ (6,044)	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects positions	
		\$ (19,550)	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees	
		\$ (306)	To reclassify promotional item	
		\$ (663)	To reclassify staff appreciation gifts	
	\$ (45,071)	\$ 81,405	To reclassify Tech Ambassador state-wide grant expenses	

Other Services Not Performed COG

Other Expenses	\$ 9,304	\$ 45,071	To reclassify Tech Ambassador Grant expense
		\$ 30	To reclassify returned check fee
		\$ 306	To reclassify promotional item
	\$ 663	\$ 55,374	To reclassify staff appreciation gifts

Adams County**Other Program****Direct Services COG Expenses**

Community Residential	\$ -	\$ 164	\$ 164	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees
Non-Federal Reimbursable	\$ -	\$ 284	\$ 284	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees

Brown County**Other Program****Direct Services COG Expenses**

Community Residential	\$ -	\$ 551	\$ 551	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees
Non-Federal Reimbursable	\$ -	\$ 3,728	\$ 3,728	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees

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

		Reported	Corrected				
		Amount	Correction				
Clark County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 198	\$ 198		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees		
Clinton County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 77	\$ 77		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees		
Non-Federal Reimbursable	\$ -	\$ 972	\$ 972		To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees		
Fayette County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 191	\$ 191		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees		
Gallia County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 332	\$ 332		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees		
Non-Federal Reimbursable	\$ -	\$ 4,192	\$ 4,192		To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees		
Highland County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 383	\$ 383		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees		

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction			
Jackson County							
Children's Programs							
Direct Services COG Expenses							
Early Intervention	\$ 7,451	\$ 75	\$ 7,526	To reclassify cell phone expense for EI Specialist			
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 344	\$ 344	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 630	\$ 630	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
Lawrence County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 648	\$ 648	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 1,938	\$ 1,938	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
Meigs County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 239	\$ 239	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 1,401	\$ 1,401	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
Pickaway County							
Other Program							
Direct Services COG Expenses							
Community Residential	\$ -	\$ 720	\$ 720	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 1,370	\$ 1,370	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			

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

	Reported Amount	Correction	Corrected Amount		Explanation of Correction			
Pike County								
Other Program								
Direct Services COG Expenses								
Community Residential	\$ -	\$ 312	\$ 312		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 1,273	\$ 1,273		To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
Ross County								
Other Program								
Direct Services COG Expenses								
Community Residential	\$ -	\$ 805	\$ 805		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 38	\$ 38		To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
Scioto County								
Children's Programs								
Direct Services COG Expenses								
Early Intervention	\$ 21,201	\$ 75	\$ 21,276		To reclassify cell phone expense for EI Specialist			
Adult Program								
Adult Program COG Expenses								
Community Employment	\$ -	\$ 81,075			To reclassify Community Employment Navigator salaries without SSA units			
		\$ 830			To reclassify a computer for the Community Employment Navigator			
		\$ 3,848	\$ 85,753		To reclassify Community Employment Navigator travel, meals and training costs			
Other Program								
Adult Program COG Expenses								
Direct Services COG Expenses								
Community Residential	\$ -	\$ 929	\$ 929		To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees			
Non-Federal Reimbursable	\$ -	\$ 2,803			To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees			
	\$ 6	\$ 144	\$ 2,947		To reclassify staff appreciation and fair booth costs			

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

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Scioto County				
Service & Support Admin COG Expenses				
Service & Support Admin	\$ 157,381	\$ (81,075)		To reclassify Community Employment Navigator salaries without SSA units
		\$ (3,848)		To reclassify Community Employment Navigator travel, meals and training costs
		\$ (144)	\$ 72,314	To reclassify staff appreciation and fair booth costs
Vinton County				
Children's Programs				
Direct Services COG Expenses				
Early Intervention	\$ 1,866	\$ 100	\$ 1,966	To reclassify cell phone expense for EI Specialist
Other Program				
Direct Services COG Expenses				
Community Residential	\$ -	\$ 151	\$ 151	To reclassify cell phone, computer, travel costs for COG advocacy, MAQA, and Special projects employees
Non-Federal Reimbursable	\$ -	\$ 921	\$ 921	To reclassify cell phone, computer, mui, travel and training costs for investigative agent employees

OHIO AUDITOR OF STATE KEITH FABER



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 9/4/2025

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