



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 West Central Ohio Network (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 from the Transaction Detail by Account report to the Cog and CB Detail worksheet and from the worksheet to the *COG Master*, *COG Reconciliation*, *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 County Boards of Developmental Disabilities* (Cost Report Guides). There were no variances over two percent.
2. We selected 60 non-payroll disbursements from the COG and CB worksheet and the Transaction Detail by Account report which were reported on the *Indirect Costs* and the *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 no variances.
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 they do not track statistical data and leaves that up to the member County Boards to track and report. We confirmed with Auglaize, Champaign, Darke, Hardin, Mercer, Miami, Preble, Shelby and Union County Boards that Council statistics were reported in their respective Cost Reports.

### **Trial Balance and Expenditures (Continued)**

4. We scanned the COG and CB Detail worksheets and compared classification of employees, basis of allocation and job descriptions for those employees reported on the Indirect Costs form of the COG Master and SSA Programs cost categories of the County Expenditures forms 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 Detail report to the Payroll Summary and from the Payroll Summary to the salaries and benefits submitted on the Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC reimbursed salaries and benefits.
2. For the 10 RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). 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 for nine RMTS observed moments selected by the Department; however, we noted one moment for paid time off was missing an activity code. We shared the detailed results with the Council and the Department.

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

September 16, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**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 9/30/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)