



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 Northwest Ohio Waiver Administration Council (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, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements on the Services and Indirect General Ledgers, Mileage Tracker spreadsheet, and Salary Breakdown 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 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 Services and Indirect General Ledgers 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 variances for non-federal reimbursable costs and we scanned the Services and Indirect General Ledgers 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)**

We confirmed through inquiry with the Council that it does not share statistical reports as the County Boards are responsible for tracking units. Furthermore, the Council stated its employees use the County Board systems to document case notes and their corresponding statistics are reported in the member county boards' case management systems. We also confirmed through inquiry with Defiance, Fulton, Henry, Putnam, Van Wert and Williams member county boards that Council statistics were reported in their respective Cost Reports.

4. We scanned the Salary Breakdown worksheet for those employees reported on the *Indirect Costs form* and the Service and Support Administration cost category of the *County Expenditures forms* and compared the classification of employees, basis of allocation and job descriptions to the Cost Report Guides. There were variances exceeding \$500 as reported 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 Quarterly Salary report to the salaries and benefits submitted on the MAC Cost by Individual Report. We confirmed that the actual salaries and benefits equaled MAC salaries and benefits.
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  
Ohio Auditor of State



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

July 30, 2025

**Appendix**

**Northwest Ohio Waiver Administration Council**

**2023 Income and Expense Report and County Board Summary Form Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>NOWAC COG</b>				
<b>Indirect Cost COG</b>				
Salaries	\$ 53,695	\$ (1,729)		To reclassify remaining Reviewer salary
		\$ (24,885)		To reclassify remaining portion of SSA salary to follow cost centers for SSA Services
		\$ (5,958)	\$ 21,123	To reclassify remaining portion of Service Specialist II salary
Other Expenses	\$ 37,309	\$ (250)		To reclassify sponsorship costs
		\$ (185)	\$ 36,874	To reclassify conference cost for Investigative Agent
<b>Other Services Not Performed COG</b>				
Other Expenses	\$ 5,308	\$ 250		To reclassify sponsorship costs
		\$ 185	\$ 5,743	To reclassify conference cost for Investigative Agent
<b>Defiance County</b>				
<b>Children's Programs</b>				
<b>Direct Services COG Expenses</b>				
Early Intervention	\$ 14,090	\$ 370	\$ 14,460	To reclassify remaining portion of Service Specialist II salary
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 6,850	\$ 33	\$ 6,883	To reclassify remaining portion of Reviewer salary for compliance reviews
Non-Federal Reimbursable	\$ 4,418	\$ 94	\$ 4,512	To reclassify remaining portion of Reviewer salary for file review
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 4,617	\$ 1,450	\$ 6,067	To reclassify remaining portion of SSA / Service Specialist I salary
<b>Fulton County</b>				
<b>Children's Programs</b>				
<b>Direct Services COG Expenses</b>				
Early Intervention	\$ 6,054	\$ 4,007	\$ 10,061	To reclassify remaining portion of Service Specialist II salary

**Appendix**

**Northwest Ohio Waiver Administration Council**

**2023 Income and Expense Report and County Board Summary Form Adjustments**

	Reported		Corrected		Explanation of Correction	
	Amount	Correction	Amount			
<b>Fulton County, Continued:</b>						
<b>Other Program</b>						
<b>Direct Services COG Expenses</b>						
Community Residential	\$ 22,635	\$ 199	\$ 22,834		To reclassify remaining portion of Reviewer salary for compliance reviews	
Non-Federal Reimbursable	\$ 12,871	\$ 649	\$ 13,520		To reclassify remaining portion of Reviewer salary for file review	
<b>Service &amp; Support Admin COG Expenses</b>						
Service & Support Admin	\$ 31,745	\$ 17,423	\$ 49,168		To reclassify remaining portion of SSA / Service Specialist I salary	
<b>Henry County</b>						
<b>Children's Programs</b>						
<b>Direct Services COG Expenses</b>						
Early Intervention	\$ 25	\$ 17	\$ 42		To reclassify remaining portion of Service Specialist II salary	
<b>Other Program</b>						
<b>Direct Services COG Expenses</b>						
Community Residential	\$ 5,666	\$ 33	\$ 5,699		To reclassify remaining portion of Reviewer salary for compliance reviews	
Non-Federal Reimbursable	\$ 9,027	\$ 389	\$ 9,416		To reclassify remaining portion of Reviewer salary for file review	
<b>Service &amp; Support Admin COG Expenses</b>						
Service & Support Admin	\$ 6,795	\$ 3,938	\$ 10,733		To reclassify remaining portion of SSA / Service Specialist I salary	
<b>Paulding County</b>						
<b>Other Program</b>						
<b>Direct Services COG Expenses</b>						
Community Residential	\$ 2,903	\$ 33	\$ 2,936		To reclassify remaining portion of Reviewer salary for compliance reviews	
<b>Putnam County</b>						
<b>Other Program</b>						
<b>Direct Services COG Expenses</b>						
Community Residential	\$ 36,587	\$ 66	\$ 36,653		To reclassify remaining portion of Reviewer salary for compliance reviews	

**Appendix****Northwest Ohio Waiver Administration Council****2023 Income and Expense Report and County Board Summary Form Adjustments**

	Reported			Corrected	<b>Explanation of Correction</b>			
	Amount	Correction	Amount					
<b>Van Wert County</b>								
<b>Other Program</b>								
<b>Direct Services COG Expenses</b>								
Community Residential	\$ 9,365	\$ 99	\$ 9,464	To reclassify remaining portion of Reviewer salary for compliance reviews				
<b>Service &amp; Support Admin COG Expenses</b>								
Service & Support Admin	\$ 3,584	\$ 2,074	\$ 5,658	To reclassify remaining portion of SSA / Service Specialist I salary				
<b>Williams County</b>								
<b>Children's Programs</b>								
<b>Direct Services COG Expenses</b>								
Early Intervention	\$ 2,365	\$ 1,565	\$ 3,930	To reclassify remaining portion of Service Specialist II salary				
<b>Other Program</b>								
<b>Direct Services COG Expenses</b>								
Community Residential	\$ 100,048	\$ 133	\$ 100,181	To reclassify remaining portion of Reviewer salary for compliance reviews				

# OHIO AUDITOR OF STATE KEITH FABER



## NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL

### DEFIANCE 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 8/21/2025

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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)