



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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, 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 categories: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs.

1. We compared the disbursements from the General Ledger and Payroll Detail report and benefit worksheets to the Expenses and Payroll Allocation worksheet and from the Expenses, Payroll Allocations Worksheet, Account Quick and Transaction reports to the *COG Reconciliation* form, *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 greater than two percent.
2. We selected 60 disbursements from the General Ledger and 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. For any errors, we scanned the General Ledger for other like errors in the same cost center. We found additional similar errors and totaled all identified errors 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. We confirmed through inquiry with Council that employees use the County Board systems to report case notes and their corresponding stats are reported by the member county boards. We confirmed with Pike and Scioto County Boards of Developmental Disabilities that Council statistics were reported on their respective County Board Cost Reports.
4. We scanned the Payroll Allocation worksheet, Payroll Detail reports and 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 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 first quarter from the Payroll Detail report to the Salary and Benefits worksheets and from the worksheets 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 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.

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

December 13, 2024

**Appendix**

**Southern Ohio Council of Governments**

**2022 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>Southern COG</b>				
<b>Indirect Cost COG</b>				
Other Expenses	\$ 159,502	\$ (9,270)		To reclassify county board MUI travel expenses
		\$ (880)		To reclassify laptop for SSA employee
		\$ (2,099)	\$ 147,253	To reclassify representative payee
<b>Other Services Not Performed COG</b>				
Other Expenses	\$ 10,232	\$ 2,099		To reclassify representative payee
		\$ 303	\$ 12,634	To reclassify unsupported cost
<b>Adams County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ 513	\$ 65	\$ 578	To reclassify county board MUI travel expenses
<b>Brown County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1,536	\$ 1,536	To reclassify county board MUI travel expenses
<b>Clinton County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 268	\$ 268	To reclassify county board MUI travel expenses
<b>Fayette County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1	\$ 1	To reclassify county board MUI travel expenses
<b>Gallia County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1,122	\$ 1,122	To reclassify county board MUI travel expenses
<b>Highland County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1	\$ 1	To reclassify county board MUI travel expenses
<b>Jackson County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 371	\$ 371	To reclassify county board MUI travel expenses
<b>Lawrence County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1,202	\$ 1,202	To reclassify county board MUI travel expenses

**Appendix**

**Southern Ohio Council of Governments**

**2022 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>Meigs County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 417	\$ 417	To reclassify county board MUI travel expenses
<b>Pickaway County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 633	\$ 633	To reclassify county board MUI travel expenses
<b>Pike County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 573		To reclassify county board MUI travel expenses
		\$ 25	\$ 598	To reclassify unsupported expense
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 94,273	\$ 880		To reclassify laptop for SSA employee
		\$ (25)	\$ 95,128	To reclassify unsupported expense
<b>Putnam County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 76	\$ 76	To reclassify county board MUI travel expenses
<b>Ross County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1,418	\$ 1,418	To reclassify county board MUI travel expenses
<b>Scioto County Board</b>				
<b>Adult Program COG Expenses</b>				
Community Employment	\$ -	\$ 74,010		To reclassify Community Operations Navigator salary
		\$ 2,414	\$ 76,424	To reclassify Community Operations Navigator travel expenses
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 1,125	\$ 1,125	To reclassify county board MUI travel expenses
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 161,501	\$ (74,010)		To reclassify Community Operations Navigator salary
		\$ (2,414)		To reclassify Community Operations Navigator travel expenses
		\$ (303)	\$ 84,774	To reclassify unsupported cost
<b>Vinton County Board</b>				
<b>Direct Services COG Expenses</b>				
Non-Federal Reimbursable	\$ -	\$ 462	\$ 462	To reclassify county board MUI travel expenses

# 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 1/2/2025**

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