



OHIO AUDITOR OF STATE
KEITH FABER





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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 Mid East Ohio Regional Council (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, Transportation Services, Service and Support Administration and Adult Programs unless otherwise noted.

1. We compared the disbursements on the Payroll Register and Muskingum, Licking and Perry Local Funding Units by Code and Acuity reports to the Payroll and Profit and Loss reports and the Crosswalk worksheets and from those reports to the *COG Reconciliation form*, *COG Summary Workbooks*, *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 variances resulting in reclassification of Enclave costs for the Licking County Board of Developmental Disabilities (Licking CBDD) and corresponding adjustments to be made on the *Attendance Statistics form* for Licking CBDD in the County Board Cost Report system as reported in the Appendix.

2. We selected 60 disbursements from the Crosswalk reports and the Muskingum, Licking and Perry Local Funding Units by Code and Acuity reports. We 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. There were no variances.

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 COG stated that statistical reports were generated and communicated to Licking, Muskingum and Perry CBDDs. We inquired with Licking, Muskingum and Perry CBDDs and confirmed statistical reports were received from the Council and reported in their respective Cost Reports.
4. We scanned the Payroll report and job descriptions and compared classification of all employees 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 first quarter from the Quarterly Payroll Register 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 13 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
Auditor of State
Columbus, Ohio

December 18, 2024

Appendix
Mid East Ohio Regional Council
2022 Cost Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Licking County				
Adult Program COG Expenses				
Community Employment	\$ 12,953	\$ (4,152)	\$ 8,801	To reclass enclave costs
Enclave	\$ -	\$ 4,152	\$ 4,152	To reclass enclave costs
<i>Licking County Board of Developmental Disabilities</i>				
<i>Attendance Statistics Allocation</i>				
<i>Adult Program - Non Title XX Only</i>				
<i>Total Individuals Served by Program</i>				
Supported Employment - Community Employment	41	(2)	39	To reclassify enclave individuals served
<i>15 Minute (Non-Title XX Only)</i>				
Supported Employment - Community Employment	332	(56)		To reclassify attendance days for enclave individual
		(56)	220	To reclassify attendance days for enclave individual
<i>Total Unduplicated Individuals Served by Acuity</i>				
A, Enclave Services (Non-Title XX Only)	0	2	2	To reclassify enclave individuals served
<i>Total Days of Attendance by Acuity - Non-Title XX Only</i>				
A, Enclave - Days of Attendance	0	56		To reclassify attendance days for enclave individual
		56	112	To reclassify attendance days for enclave individual

Note: The adult statistics above are to be reported on the Attendance Statistics form for Licking County Board of Developmental Disabilities' Cost Report as there is no reporting line for attendance statistics for member county boards on the COG Master-Statistics form, see also Trial Balance and Non-Payroll Expenditures section.

OHIO AUDITOR OF STATE KEITH FABER



MID EAST OHIO REGIONAL COUNCIL

KNOX 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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