







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 Northwest Ohio Waiver Administration 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.

1. We compared the disbursements on the Custom Summary, Find and Service Breakdown reports to the *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 exceeding two percent.

2. We selected 60 disbursements from the Find Report and Services Breakdown 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 variances over \$500 and non-federal reimbursable costs. We scanned the Find Report and Services Breakdown reports for other like errors in the same cost center. We totaled all identified errors and reclassified all variances over \$500 and non-federal reimbursable costs 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 document case notes and their corresponding statistics are reported by the member county boards. We confirmed with the Defiance, Fulton, Henry, Putnam and Williams County Boards of Developmental Disabilities that Council statistics were reported on their respective County Board Cost Reports.
4. We scanned the Custom Summary report and job descriptions and compared the 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 MAC Salaries report 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 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

January 17, 2025

**Appendix**  
**Northwest Ohio Waiver Administration Council**  
**2022 Income and Expense Report and County Board Summary Form Adjustments**

COG Name	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>Indirect Cost COG</b>				
Salaries	\$ 57,401	\$ (1,164)	\$ 56,237	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
Other Expenses	\$ 44,669	\$ (95)		To reclassify SSA travel costs allocable to Putnam CBDD
		\$ (890)		To reclassify SSA travel costs allocable to Fulton CBDD
		\$ (262)		To reclassify SSA travel costs allocable to Henry CBDD
		\$ (1,251)		To reclass tech purchases/office equipment meant for Williams CBDD
		\$ (1,056)	\$ 41,115	To reclassify Defiance CBDD conference costs
<b>Defiance County Direct Expenses</b>				
Indirect Cost - Community Residential	\$ -	\$ 142	\$ 142	To reclassify conference costs for Defiance CBDD superintendent
Indirect Cost - Service and Support Admin.	\$ -	\$ 45	\$ 45	To reclassify conference costs for Defiance CBDD superintendent
Indirect Cost - Non-Federal Reimbursable	\$ 511	\$ 19		To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
		\$ 101	\$ 631	To reclassify conference costs for Defiance CBDD superintendent
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 1,601	\$ 384		To reclassify conference costs for Defiance CBDD SSA
		\$ 384	\$ 2,369	To reclassify conference costs for Defiance CBDD SSA employees
<b>Fulton County Direct Expenses</b>				
Indirect Cost - Non-Federal Reimbursable	\$ 7,182	\$ 354	\$ 7,536	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 14,713	\$ 96	\$ 14,809	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 30,461	\$ 890	\$ 31,351	To reclassify SSA travel costs allocable to Fulton CBDD

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	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Henry County</b>				
<b>Direct Expenses</b>				
Indirect Cost - Non-Federal Reimbursable	\$ 6,246	\$ 333	\$ 6,579	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 5,662	\$ 96	\$ 5,758	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 7,756	\$ 262	\$ 8,018	To reclassify SSA travel costs allocable to Henry CBDD
<b>Paulding County</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 4,314	\$ 48	\$ 4,362	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Putnam County</b>				
<b>Direct Expenses</b>				
Indirect Cost - Non-Federal Reimbursable	\$ 64	\$ 2	\$ 66	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 21,834	\$ 48	\$ 21,882	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 7,565	\$ 95	\$ 7,660	To reclassify SSA travel costs allocable to Putnam CBDD
<b>Van Wert County</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 7,367	\$ 72	\$ 7,439	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file reviews
<b>Williams County</b>				
<b>Children's Programs</b>				
<b>Direct Services COG Expenses</b>				
Early Intervention	\$ 2,000	\$ 1,251	\$ 3,251	To reclass tech purchases/office equipment meant for Williams CBDD

**Appendix**

**Northwest Ohio Waiver Administration Council**

**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>Williams County</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 17,657	\$ 96	\$ 17,753	To reclassify remaining portion of Reviewer salary to follow cost centers for compliance and file 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 2/4/2025**

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