



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 Clearwater Council of Governments (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 Cost Report forms: Indirect Costs, Program Supervision, Transportation Services, Service and Support Administration and Adult Program forms.

1. We compared the disbursements on the Wages and Benefits report to the Payroll Allocation worksheet and from the Payroll Allocation worksheet and General Ledger to the Trial Balance and from the Trial Balance to the *COG Reconciliation, 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 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 General Ledger. We inspected the Council's supporting documentation and compared the cost classification to the Cost Report Guides and 2 C.F.R. §§ 200.420-475.

There were variances over \$500 and non-federal reimbursable costs, and we scanned the General Ledger for other like errors in the same cost center. We found additional errors. 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. The Council confirmed all case notes and corresponding statistics are recorded directly into the member county boards' case note systems. We also confirmed through inquiry with Erie, Huron, Lucas, Morrow and Wayne County Boards of Developmental Disabilities that Council statistics were reported in their respective case note systems and/or Cost Reports.
4. We scanned the Payroll Allocation Worksheet 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 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 Allocation worksheet and Wages and Benefits report to the Second Quarter MAC Payroll report and from the Second Quarter MAC Payroll report to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits agreed to the MAC salaries and benefits.
2. For the 12 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

December 5, 2025

**Appendix**

**Clearwater Council of Governments**

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

	<b>Reported</b>		<b>Corrected</b>	
	<b>Amount</b>	<b>Correction</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Clearwater Council of Governments</b>				
<b>Indirect Cost COG</b>				
Service Contracts	\$ 40,281	\$ (5,600)		To reclassify Ottawa county HIPAA costs
		\$ (5,600)		To reclassify Crawford county HIPAA costs
		\$ (4,600)		To reclassify Marion county HIPAA costs
		\$ (4,600)		To reclassify Huron county HIPAA costs
		\$ (5,600)	\$ 14,281	To reclassify Seneca county HIPAA costs
Other Expenses	\$ 268,243	\$ (10,797)		To reclassify Staff and DSP appreciation gifts
		\$ (1,396)		To reclassify hotel expenses
		\$ (22,629)		To reclassify DSP and training grants for providers
		\$ (392)		To reclassify staff appreciation costs
		\$ (1,187)		To reclassify employee gifts
		\$ (272)	\$ 231,570	To reclassify promotional items
<b>Other Services Not Performed COG</b>				
Other Expenses	\$ -	\$ 358		To reclassify hotel expenses related to DSP appreciation
		\$ 22,629		To reclassify DSP and training grants for providers
		\$ 161		To reclassify hotel expenses related to investigative agent employee
		\$ 10,797		To reclassify Staff and DSP appreciation gifts
		\$ 392		To reclassify staff appreciation costs
		\$ 1,187		To reclassify employee gifts
		\$ 272	\$ 35,796	To reclassify promotional items
<b>Crawford County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 96,923	\$ 84	\$ 97,007	To correctly report travel expenses
<b>Direct Expenses Non-Allocable</b>				
Indirect Costs - Community Residential	\$ 1,250	\$ 5,207	\$ 6,457	To reclassify Crawford county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 21,215	\$ 393	\$ 21,608	To reclassify Crawford county HIPAA costs
<b>Erie County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 47,299	\$ 41	\$ 47,340	To reclassify hotel costs
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 4,779	\$ 9	\$ 4,788	To reclassify hotel expenses to follow payroll

**Appendix**

**Clearwater Council of Governments**

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	<b>Amount</b>	<b>Correction</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Huron County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 67,886	\$ 59	\$ 67,945	To reclassify hotel costs
<b>Service &amp; Support Admin</b>				
Service & Support Admin	\$ 11,852	\$ 22	\$ 11,874	To reclassify hotel costs
<b>Direct Expenses Non-Allocable</b>				
Indirect Costs - Community Residential	\$ 750	\$ 3,660	\$ 4,410	To reclassify Huron county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 43,571	\$ 490	\$ 44,061	To reclassify Huron county HIPAA costs
Indirect Costs - Service and Support Admin	\$ -	\$ 450	\$ 450	To reclassify Huron county HIPAA costs
<b>Lake County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 20,506	\$ 18	\$ 20,524	To reclassify hotel costs
<b>Lorain County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 1,833	\$ 1	\$ 1,834	To reclassify hotel costs
<b>Lucas County Board</b>				
<b>Other Program</b>				
<b>Service &amp; Support Admin</b>				
Service & Support Admin	\$ 173,195	\$ 324	\$ 173,519	To reclassify hotel costs
<b>Marion County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 40,655	\$ 35	\$ 40,690	To reclassify hotel costs
<b>Direct Expenses Non-Allocable</b>				
Indirect Costs - Community Residential	\$ 750	\$ 4,600	\$ 5,350	To reclassify Marion county HIPAA costs
<b>Morrow County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 171,536	\$ 148	\$ 171,684	To reclassify hotel costs
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 382	\$ 1	\$ 383	To reclassify hotel costs

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**Clearwater Council of Governments**

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	<b>Amount</b>	<b>Correction</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Ottawa County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 81,550	\$ 70	\$ 81,620	To correctly report travel expenses
<b>Direct Expenses Non-Allocable</b>				
Indirect Costs - Community Residential	\$ 750	\$ 5,183	\$ 5,933	To reclassify Ottawa county HIPAA costs
Indirect Costs - Non-Federal Reimbursable	\$ 1,075	\$ 417	\$ 1,492	To reclassify Ottawa county HIPAA costs
<b>Richland County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 19,730	\$ 17	\$ 19,747	To reclassify hotel costs
<b>Sandusky County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ -	\$ 2	\$ 2	To reclassify hotel costs
<b>Seneca County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 23,452	\$ 20	\$ 23,472	To reclassify hotel costs
<b>Direct Expenses Non-Allocable</b>				
Indirect Costs - Community Residential	\$ 750	\$ 5,600	\$ 6,350	To reclassify Seneca county HIPAA costs
<b>Stark County Board</b>				
<b>Other Program</b>				
<b>Direct Services COG Expenses</b>				
Community Residential	\$ 27,410	\$ 24	\$ 27,434	To reclassify hotel costs
<b>Wayne County Board</b>				
<b>Other Program</b>				
<b>Service &amp; Support Admin COG Expenses</b>				
Service & Support Admin	\$ 956	\$ 2	\$ 958	To reclassify hotel costs

# OHIO AUDITOR OF STATE KEITH FABER



**CLEARWATER COUNCIL OF GOVERNMENTS**

**OTTAWA 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 12/30/2025**

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)