



**Auditor of State
Betty Montgomery**



Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Mr. John M. Connelly, Executive Director
Ohio Rehabilitation Services Commission
400 East Campus View Blvd.
Columbus, OH 43235

Mr. Tim Stubbins, Chairman
Ohio Statewide Independent Living Council
259 East Livingston Avenue
Columbus, OH 43215

Dear Mr. Connelly and Mr. Stubbins:

We have performed the procedures enumerated below, which were agreed to by the Ohio Rehabilitation Services Commission (the Commission) and the Statewide Independent Living Council (the SILC), solely to determine the accuracy of the total revenue, disbursements, and carryover amounts shown on the Schedule of Activity for the Statewide Independent Living Program (the Schedule) for the period October 1, 1993 through September 30, 2002. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Commission and the SILC. 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 we performed are summarized as follows:

Mathematical Accuracy of the Schedule

We obtained the Schedule and footed it for mathematical accuracy. No computational errors were noted.

Reconciliation of the Schedule to Supporting Documentation for Disbursements

We obtained the Schedule and reconciled the disbursement amounts reported on the Schedule to the supporting documentation by performing the following procedures:

- We obtained a detailed listing (computer data download) from the state's Central Accounting System (CAS) of all the Commission's expenditures made from fund 3L4 (responsibility code ILVP) during federal fiscal years 1997 through 2002 (data could not be obtained for years prior to 1997 due to coding differences). We reconciled the Schedule to the CAS download by comparing the total expenditures per fiscal year from the CAS download to the total expenditures per fiscal year on the Schedule. We noted no differences in the amounts compared.

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Reconciliation of the Schedule to Supporting Documentation for Disbursements (Continued)

- We obtained the Posted Transaction Reports generated by the Rehabilitation Accounting System (RAS) for federal fiscal years 1994 through 2002 which pertained to the Commission's Independent Living Program. For each year, we reconciled the disbursement amounts reported on the Schedule to the RAS-generated Posted Transaction Reports by calculating the applicable disbursements (section code 15 or 75 from funds 3L4 or GRF) for the individual centers and agreeing the amounts calculated to those reported on the Schedule. We noted some transactions were recoded manually on the Independent Living Summary Sheet (internal document used to prepare the Schedule) which were not adjusted in RAS. This caused discrepancies between the Schedule and the RAS Posted Transaction Reports; however, the discrepancies were explained and supporting documentation was provided that demonstrated the disbursement amounts reported on the Schedule were accurate.

Reconciliation of Federal Grant Award Notifications to the Schedule

We obtained the federal grant award notifications for federal fiscal years 1994 through 2002 pertaining to the Commission's Independent Living Program. We reconciled the revenue amounts reported on the Schedule to the federal grant notifications and noted no differences.

Confirmation of Federal Award Drawdowns

We obtained confirmations/E-Payment notifications from the Federal Awarding Agency for federal fiscal years 1994 through 2002 pertaining to the Commission's Independent Living Program. We reconciled the revenue amounts reported on the Schedule to the E-Payment Notifications (award number, amount and date of authorization, cumulative amount) for each Independent Living Grant and noted no differences.

Reconciliation Results and Recommendations

As noted previously, during our reconciliation of the disbursements reported on the Schedule to the RAS Posted Transaction Reports, we noted some transactions were recoded manually on the Independent Living Summary Sheet (internal document used to prepare the Schedule) which were not adjusted in RAS. This caused discrepancies between the Schedule and the RAS Posted Transaction Reports; however, the discrepancies were explained and supporting documentation was provided that demonstrated the disbursement amounts reported on the Schedule were accurate.

During our review of the schedule preparation process, we found the Commission is not reconciling the revenue/disbursement amounts recorded by the Assistant Finance Manager to the revenue/disbursement amounts recorded by the RSC/SILC Liaison. We recommend the Commission perform a formal year-end reconciliation between the records maintained by the Assistant Finance Manager and the RSC/SILC Liaison after the close out of each fiscal year. Additionally, we recommend the Commission implement procedures to assure all manually recorded transactions are recorded in RAS, and we further recommend all manual recorded transactions are reviewed and approved by upper management.

On September 24, 2003, we held an exit conference with the Commission and SILC's management and discussed the contents of this report.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the Schedule of Activity for the Statewide Independent Living Program for the period October 1, 1993 through September 30, 2002, which is attached as Exhibit A. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Ohio Rehabilitation Services Commission and the Statewide Independent Living Council and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

April 9, 2003

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Rehabilitation Services Commission

Schedule of Activity for the Statewide Independent Living Program
For the Period October 1, 1993 through September 30, 2002

	10/01/93 to 9/30/1994	10/01/94 to 9/30/1995	10/01/95 to 9/30/1996	10/01/96 to 9/30/1997	10/01/97 to 9/30/1998	10/01/98 to 9/30/1999	10/01/99 to 9/30/2000	10/01/00 to 9/30/2001	10/01/01 to 9/30/2002
Revenue:									
Federal Award (CFDA # 84.169)	\$463,038	\$692,920	\$689,364	\$683,461	\$678,702	\$687,038	\$681,726	\$678,545	\$663,688
State Match to Federal Award	51,905	76,992	76,597	75,941	78,081	76,541	75,751	75,747	75,395
Grant Carryover	(1)	(1)	(1)	(1)	79,352	151,856	183,334	181,561	314,501
Total Revenue	\$514,943	\$769,912	\$765,961	\$759,402	\$836,135	\$915,435	\$940,811	\$935,853	\$1,053,584
Disbursements:									
Independent Living Council	\$0	\$0	\$259,000	\$200,000	\$145,724	\$103,692	\$212,534	\$141,293	\$256,231
Ability Center	58,367	107,751	131,932	-	73,660	79,108	82,674	82,401	82,788
Society for Equal Access -New Phil	100,000	176,879	115,376	90,988	86,123	174,426	169,399	134,785	164,204
IL center N Central Ohio - Mansfield	31,997	4,016	57,546	35,909	36,431	83,673	54,319	59,125	-
L E A P - Cleveland	46,659	87,514	96,306	40,355	81,698	85,143	56,869	42,644	94,628
M O B I L E Columbus	45,500	63,450	10,957	70,000	57,682	56,515	51,373	51,134	51,373
Tri County - Akron	78,919	136,549	40,941	173,096	166,529	96,544	97,508	75,558	137,463
Access Center - Dayton	50,000	40,371	49,603	10,026	36,432	50,000	34,574	34,413	-
Services for IL - Euclid	-	-	-	-	-	3,000	-	-	-
Head Injury Project	60,385	63,933	-	-	-	-	-	-	-
Other Expenses /council admin RSC	43,116	86,793	-	59,676	-	-	-	-	-
Total Disbursements	\$514,943	\$767,256	\$761,661	\$680,050	\$684,279	\$732,101	\$759,250	\$621,352	\$786,687
Grant Funds Remaining	\$0	\$2,656	\$4,300	\$79,352	\$151,856	\$183,334	\$181,561	\$314,501	\$266,897
		(2)	(2)						(3)
Grant Carryover to Next Grant Year	\$0	\$0	\$0	\$79,352	\$151,856	\$183,334	\$181,561	\$314,501	\$266,897

(1) Prior to fiscal year 1998, carryover funds were coded back to the year of the carryover. Therefore, no code was maintained to trace carryforward monies used in subsequent years.

(2) In fiscal years 1995-96, grant funds remaining at the end of the year were refunded to the Ohio Department of Education; since monies were not used within carryforward period, money was given back to source.

(3) \$266,897 plus \$352 carryforward to SILC = \$267,249 (total carryforward). The \$352 comes from state funds being overmatched, causing extra federal monies to be carried forward. The \$352 was given to SILC since their funds were decreased due to budget cuts; however, other centers received their original budgeted amounts.

NOTE: Cents were adjusted to the disbursement amounts to prevent rounding errors.



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OHIO REHABILITATION SERVICES COMMISSION

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 14, 2003**