



Dave Yost • Auditor of State

HARDIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Hardin County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2009 and 2010 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2009 and 2010 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. 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 Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008 cost report.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2008 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared 2009 and 2010 square footage totals to final 2008 square footage totals and discussed square footage changes with the County Board and noted square footage has not changed from the final 2008 square footage; therefore, we performed limited procedures below.

We reported these variances in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see Procedure 1 above).

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see Procedure 1 above).

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage* worksheet.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2008 cost report through 2009 and 2010 (see Procedure 1 above).

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found that 2009 and 2010 square footage should be allocated between adult and child dietary program based on number of meals served per program and that the County Board had no supervisors above first level so adult program supervision square footage should be reclassified to facility based.

We reported these variances in Appendix A (2009) and Appendix B (2010).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that there were no individuals served or units of service omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which resulted in unassigned program or general expenses-all program costs.

However, we did determine that individuals served were reported on *Worksheet 7E, Occupational Therapy* and *Worksheet 7F, Physical Therapy* in Column (E) Facility Based Services which caused costs to be incorrectly allocated from Column (X) General Expense - All Programs when the County Board did not provide occupational or physical therapy to Facility Based individuals.

We also noted that the number of meals delivered reported on *Worksheet 4, Dietary Services* in 2009 were incorrectly reported in Columns (A) Ages (0-2), Column (B) Ages (3-5), Column (C) Ages (6-21), and Column (E) Facility Based Services and incorrectly allocated costs from Column (X) General Expense - All Programs.

We reported these variances in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to compare the County Board's final 2008 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2009 and 2010 and, if the hours are the same, to do no additional procedures.

We compared the final 2008 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2009 and 2010.

We found no differences.

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance by Month All Clients By Age Group reports and Attendance by Acuity reports for the number of individuals served, days of attendance, and Units Provided Detail reports for 15 minute Community Employment units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on Attendance Statistics for accuracy.

We reported these variances in Appendix A (2009) and Appendix B (2010).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when compared to the prior year's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2008 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2009 and the final 2009 individual served to the final individuals served for 2010 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did not change more than 10 percent from the prior year's Schedule B-1.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We did not perform this test since the number of reported individuals in Procedure 4 above did not change by more than 10 percent from prior year's Schedule B-1.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 15 units from 2009 and 15 units from 2010 from the County Board's Units Provided Detail report and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for 2008, 2009 and 2010 did not agree to the County Board's supporting documentation.

We compared the County Board's 2008 Attendance By Acuity report for the number of individuals served and days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation with the 2008 Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet.

We found that the 4,198 Days of Attendance and 32 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A-1 acuity level for 2008 should be adjusted to 6,341 Days of Attendance and 42 individuals served reported on the County Board's Attendance by Acuity report.

We also found that the 5,106 Days of Attendance and 30 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the A acuity level for 2008 should be adjusted to 2,667 Days of Attendance and 16 individuals served reported on the County Board's Attendance by Acuity report.

We also found that the 1,912 Days of Attendance and 10 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the B acuity level for 2008 should be adjusted to 1,544 Days of Attendance and 9 individuals served reported on the County Board's Attendance by Acuity report.

We also found that the 2,273 Days of Attendance and 14 Individuals Served on the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet for the C acuity level for 2008 should be adjusted to 1,925 Days of Attendance and 12 individuals served reported on the County Board's Attendance by Acuity report.

We did not perform this procedure for 2009 and 2010 because the County Board did not submit the Days of Attendance and Individuals Served by Acuity supplemental cost report worksheet to DODD. However, the County Board reported total Attendance statistics on Schedule B-1, Attendance Statistics of the 2009 and 2010 cost report based on acuity reports (see Procedure 3 of Statistics-Attendance).

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, and 2010 Attendance By Acuity reports to the Acuity Assessment Instrument or other documentation for each individual.

We found one individual in the B Acuity Level reported on the 2008 Attendance by Acuity report with 88 days of attendance that the County Board could not provide documentation for. Therefore, we could not determine if the individual was reported in the correct Acuity level.

We found no acuity variances for any individuals and days of attendance reported on the 2009 Attendance by Acuity report.

We found one individual with 223 days of attendance reported on the 2010 Attendance by Acuity report in Acuity level B who should be reclassified to Acuity level C.

Statistics – Transportation

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3 Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's Quarterly Print Transportation By Age Group reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also footed the County Board's transportation reports for accuracy.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

2. DODD requested us to report variances of more than 10 percent of the total trips taken for five individuals for both 2009 and 2010, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five individuals in March 2009 and five individuals in September 2010 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We did not perform this procedure as the County Board did not report the cost of bus tokens, cabs on *Schedule B-3* of the Cost report for 2009 or 2010. However, we did review the County Board's State Expense Detailed reports for any of these costs not identified by the County Board (see procedures and results in the Non-Payroll Expenditures and Reconciliation to the County Audit Report Section).

We found no differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's Quarterly TCM Units and Detailed Units Marked Non Billable reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We footed the County Board's Quarterly SSA reports for accuracy.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 43 Other SSA Allowable units for 2009 and 44 Other SSA Allowable units for 2010 from the Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2009 and 2010 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

From the sample population of 1,157 units Other SSA Allowable units for 2009, we selected our sample of 43 units and found 30 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 48 units and 29 percent of those units were for individuals Medicaid eligible at the time of service delivery. We projected and then reclassified 337 units as TCM units based on the lower error rate of 29 percent.

We reported the differences for 2009 in Appendix A (2009). We found differences as reported in Appendix B (2010) but units found to be in error did not exceed 10 percent of our sample in 2010.

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 41 SSA Unallowable units for 2009 and 42 units for 2010 from the Detailed Units Marked Non-Billable and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found differences as reported in Appendix A (2009) and Appendix B (2010) but the units found to be in error did not exceed 10 percent of our sample for 2009 or 2010.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final cost report.

We compared the final 2008 SSA units to the final 2009 SSA units and compared the final 2009 SSA units to the final 2010 SSA units.

The final units for TCM and Other SSA Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that there were changes in staffing levels, new hires were less productive during the training period and a Medicaid inquiry was performed.

We reported no variances in Appendix A (2009) and Appendix B (2010).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board does record general time units and they account for over 10% of total SSA units on the final audited Schedule B-4 plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 43 general time units 2009 and 42 general time units 2010 from the Detailed Units Marked Non-Billable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no errors in 2009 or 2010.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2009 and 12/31/2010 County Auditor's Revenue History reports for the (S050) Developmental Disabilities General Fund, (U04) Ada Howard Trust Fund and (U08) Louella Neubert Trust fund to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds.

3. DODD asked that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor yearly receipt totals in Procedure 2 above.

4. We compared revenue entries on *Schedule C, Income Report* to the West Central Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

5. We reviewed the County Board's Revenue Received reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous reimbursements in the amount of \$599 in 2009 and \$4,002 in 2010;

- Reimbursements from local school districts in the amount of \$35,829 in 2009 and \$13,352 in 2010;
- Workers compensation refund in the amount of 1,003 in 2010,
- IDEA Part B revenues in the amount of \$26,065 in 2009 and \$42,548 in 2010;
- IDEA Early Childhood Special Education revenues in the amount of \$9,646 in 2009 and \$10,880 in 2010;
- School Lunch Program revenues in the amount of \$1,304 in 2009 and \$2,262 in 2010;
- Title XX revenues in the amount of \$19,863 in 2009 and \$15,087 in 2010; and,
- Utilities Reimbursement in the amount of \$19,864 in 2009 and \$17,041 in 2010.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2009 and 2010 from the Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05, 5123-2-9-18(H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

We found no instances of non-compliance with these documentation requirements for 2009 or 2010.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instance where reimbursed Medicaid units were greater than audited units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding (H)(1)(d),(f),(j) and (H)(2)(d),(f).

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) Environmental Accessibility Adaptations to Line (25) Other Waiver Services to the amount reimbursed for these services in 2009 and 2010 on the MBS Summary by Service Code report.

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Costs – By Program*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code report and found the County Board did not get reimbursed for these services in 2009 and 2010.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2009 and 12/31/2010 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Appropriation History reports balances for the (S050) Developmental Disabilities General Fund, (U04) Ada Howard Trust Fund and (U08) Louella Neubert Trust fund.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total county board disbursements were within 1/4 percent of the county auditor yearly disbursement totals reported for these funds.

3. DODD asked that we compare the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's Detailed Expense Reports and other supporting documentation unless Procedure 2 above reconciled within the 1/4 percent threshold.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals in Procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on Worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any Worksheet.

We compared all Service Contract and Other Expense entries on Worksheets 2 through 10 to the County Board's State Expenses Detailed reports.

We found differences in 2009 as reported in Appendix A (2009). We found no differences in 2010.

5. We compared disbursement entries on Schedule A, Summary of Service Costs – By Program and Worksheets 2 through 10 to the West Central Ohio Network Council of Government (COG) prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2009) and Appendix B (2010).

6. DODD asked us to determine whether total County Board disbursements were properly classified, on Worksheets 2 through 10, within two percent of total service contracts and other expenses for

each individual Worksheet and that no Worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed reports for service contracts and other expenses in the following columns and worksheets: Column X-Gen Expense all Programs on Worksheets 2, 3 and 8; Column N-Service and Support Admin Costs on Worksheet 9; and Columns E-Facility Based Services, and G-Community Employment on Worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2009) and Appendix B (2010) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's State Expenses Detailed reports for items purchased during 2009 and 2010 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Capital Asset Listing.

We found no unrecorded purchases meeting the capitalization criteria.

8. We haphazardly selected 20 disbursements from 2009 and 2010 from the County Board's State Expenses Detailed Reports that were classified as service contracts and other expenses on Worksheets 2-10 (not selected for scanning under Step 5 above). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported differences in Appendix A (2009) and Appendix B (2010) for misclassified costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2008 Depreciation Schedule to the County Board's 2009 and 2010 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2009 and 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected one County Board's fixed asset which meet the County Board's capitalization policy and purchased in either 2009 or 2010 to determine if their useful life agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. DODD asked us to haphazardly select the lesser of five percent or 20 disposed assets from 2009 and 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2009 (and 2010, if applicable) for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We did not perform this procedure because the County Board stated that no capital assets were disposed of in 2009 or 2010. We scanned the 2009 and 2010 Revenue History reports and did not identify any proceeds from the sale of capital assets.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2009 and 2010 cost reports were within two percent of the county auditor's report totals for the (S050) Developmental Disabilities General Fund.

We totaled salaries and benefits from Worksheets 2-10 from the 2009 and 2010 cost reports and compared the yearly totals to the county auditor's expenditure reports. The variance was less than two percent.

2. DODD asked us to compare the County Board's detailed payroll disbursements to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary and Employee Benefit entries on worksheets 2 through 10 to the County Board's Detailed Payroll Summary reports.

We found no differences exceeding \$100 for Salary or Employee Benefit expenses on any worksheet.

3. We selected 40 employees and compared the County Board's organizational charts and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences from these procedures in Appendix A (2009) and Appendix B (2010).

4. DODD asked us to scan the County Board's State Expenses Detailed Reports for 2009 and 2010 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure for 2010 as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size. We scanned the County Board's Payroll Summary 2009 report and compared classification of employees to entries on Worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with Cost Report Guides. We found no differences.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. 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 use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

August 22, 2013

cc: Mark Kieffer, Superintendent, Hardin County Board of DD
Pat Evans, Business Manager, Hardin County Board of DD
Thomas Sprang, Board President, Hardin County Board of DD

Appendix A
Hardin County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 8,748	\$ 8,748	To agree to audited COG amounts
Schedule B-1, Section A				
2. Dietary Services (B) Adult	0	564	564	To reclassify adult dietary square footage
2. Dietary Services (C) Child	1,659	(564)	1,095	To reclassify adult dietary square footage
11. 0-2 Age Children (C) Child	1,579	5	1,584	To agree to final 2008 square footage
12. 3-5 Age Children (C) Child	2,268	257	2,525	To agree to final 2008 square footage
13. 6-21 Age Children (C) Child	2,498	258	2,756	To agree to final 2008 square footage
14. Facility Based Services (B) Adult	12,829	(72)	12,757	To agree to final 2008 square footage
		820	13,577	To reclassify program supervision square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	143	143	To agree to final 2008 square footage
21. Service And Support Admin (D) General	231	(70)	161	To agree to final 2008 square footage
22. Program Supervision (B) Adult	-	820	820	To agree to final 2008 square footage
		(820)	-	To reclassify program supervision square footage
22. Program Supervision (C) Child	820	(820)	-	To agree to final 2008 square footage
23. Administration (D) General	1,082	105	1,187	To agree to final 2008 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	70	9	79	To agree to compiled amounts
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	14	14	To agree to compiled amounts
Schedule B-3				
5. Facility Based Services (G) One Way Trips- Fourth Quarter	4,822	370	5,192	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	86	(86)	-	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	86	(86)	-	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	94	(94)	-	To agree to compiled amounts
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	104	(104)	-	To agree to compiled amounts
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,071	337	1,408	To project TCM units
		4	1,412	To reclassify TCM units
2. Other Allowable SSA Units (A) 1st Quarter	358	(337)	21	To project TCM units
5. SSA Unallowable Units (D) 4th Quarter	63	19	82	To agree to compiled amounts
		(4)	78	To reclassify TCM units
Schedule C				
I. County				
(B) Interest- COG Revenue	\$ -	\$ 29,493	\$ 29,493	To agree to audited COG amounts
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ -	\$ 102,843	\$ 102,843	To agree to audited COG amounts
(B) Family Support Services- COG Revenue	\$ -	\$ 15,650	\$ 15,650	To agree to audited COG amounts
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 1,381	\$ 1,381	To agree to audited COG amounts
V. Other Revenues				
(H) Refunds- COG Revenue	\$ -	\$ 8,124	\$ 8,124	To agree to audited COG amounts
(I) Other (Detail On Separate Sheet)- County Revenue				
23. Waiver Match Reconciliation	\$ -	\$ 32,966	\$ 32,966	To agree to audited COG amounts
24. POS Subsidy Revenue	\$ -	\$ 307	\$ 307	To agree to audited COG amounts
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ -	\$ 275	\$ 275	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	\$ -	\$ 69	\$ 69	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 38	\$ 38	To agree to audited COG amounts
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 156,812	\$ (20,759)	\$ 136,053	To reclassify salary for Early Intervention Assistant
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 64,581	\$ (16,751)	\$ 47,830	To reclassify benefits for Early Intervention Assistant
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 630	\$ 630	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 80,691	\$ (630)	\$ 80,061	To reclassify non-federal reimbursable expenses
		\$ (3,091)	\$ 76,970	To reclassify fees paid to COG
		\$ (12,056)	\$ 64,914	To reclassify contingent billing fees
5. COG Expenses (L) Community Residential	\$ -	\$ 3,837	\$ 3,837	To agree to audited COG amounts
5. COG Expense (M) Family Support Services	\$ -	\$ 968	\$ 968	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ -	\$ 524	\$ 524	To agree to audited COG amounts
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 16,487	\$ 55,983	\$ 72,470	To agree to compiled amounts
		\$ 12,056	\$ 84,526	To reclassify contingent billing fees
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 640	\$ (640)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (E) Facility Based Services	\$ 91,349	\$ (91,349)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (L) Community Residential	\$ 49,795	\$ (49,795)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 31,641	\$ (31,641)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 130	\$ (130)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 34,217	\$ (34,217)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (L) Community Residential	\$ 9,527	\$ (9,527)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 18,579	\$ (18,579)	\$ -	To reclassify benefits for first line supervisors
3. Service Contracts (E) Facility Based Services	\$ 4,981	\$ (4,981)	\$ -	To reclassify direct service expenses
4. Other Expenses (D) Unasgn Children Program	\$ 983	\$ (983)	\$ -	To reclassify direct service expenses
4. Other Expenses (E) Facility Based Services	\$ 897	\$ (897)	\$ -	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 997	\$ (997)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 1,556	\$ (1,556)	\$ -	To reclassify direct service expenses
Worksheet 3				
4. Other Expenses (H) Unasgn Adult Program	\$ -	\$ 4,388	\$ 4,388	To agree to compiled amounts
5. COG Expenses (L) Community Residential	\$ -	\$ 514	\$ 514	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ -	\$ 130	\$ 130	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ -	\$ 70	\$ 70	To agree to audited COG amounts
Worksheet 4				
14. No. of Individual Meals Served (A) Ages (0-2)	17	(17)	-	To agree to compiled amounts
14. No. of Individual Meals Served (B) Ages (3-5)	37	84	121	To agree to compiled amounts
14. No. of Individual Meals Served (C) Ages (6-21)	21	1,146	1,167	To agree to compiled amounts
14. No. of Individual Meals Served (E) Facility Based Services	70	3,722	3,792	To agree to compiled amounts

Appendix A
Hardin County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 108,523	\$ 20,759	\$ 129,282	To reclassify salary for Early Intervention Assistant
1. Salaries (B) Ages 3-5	\$ 177,723	\$ 16,751	\$ 194,474	To reclassify benefits for Early Intervention Assistant
1. Salaries (D) Unasgn Children Program	\$ 35,972	\$ 640	\$ 36,612	To reclassify salaries for first line supervisors
1. Salaries (L) Community Residential	\$ 14,174	\$ 49,795	\$ 63,969	To reclassify salaries for first line supervisors
2. Employee Benefits (D) Unasgn Children Program	\$ 20,633	\$ 130	\$ 20,763	To reclassify benefits for first line supervisors
2. Employee Benefits (L) Community Residential	\$ 15,644	\$ 9,527	\$ 25,171	To reclassify benefits for first line supervisors
3. Service Contracts (L) Community Residential	\$ 121,623	\$ (121,623)	\$ -	To reclassify fees paid to COG
3. Service Contracts (O) Non-Federal Reimbursable	\$ 26,382	\$ (26,382)	\$ -	To reclassify fees paid to COG
4. Other Expenses (D) Unasgn Children Program	\$ 5,335	\$ 983	\$ 6,318	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ -	\$ 997	\$ 997	To reclassify direct service expenses
5. COG Expenses (L) Community Residential	\$ -	\$ 99,212	\$ 99,212	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ -	\$ 25,022	\$ 25,022	To agree to audited COG amounts
Worksheet 7-D				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 65	\$ 65	To reclassify psychology expenses
Worksheet 7-E				
13. No. of Individual Served (E) Facility Based Services	70	(70)	-	To correct individuals served
Worksheet 7-F				
13. No. of Individual Served (E) Facility Based Services	70	(70)	-	To correct individuals served
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 77,720	\$ 31,641	\$ 109,361	To reclassify salaries for first line supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 31,762	\$ 18,579	\$ 50,341	To reclassify benefits for first line supervisors
4. Other Expenses (N) Service & Support Admin. Costs	\$ 2,555	\$ 1,556	\$ 4,111	To reclassify direct service expenses
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 13,542	\$ 13,542	To agree to audited COG amounts
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 334,846	\$ 91,349	\$ 426,195	To reclassify salaries for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 132,961	\$ 34,217	\$ 167,178	To reclassify benefits for first line supervisors
3. Service Contracts (E) Facility Based Services	\$ 7,595	\$ 4,981	\$ 12,576	To reclassify direct service expenses
		\$ (1,302)	\$ 11,274	To reclassify field trip expenses
4. Other Expenses (E) Facility Based Services	\$ 8,230	\$ (65)	\$ 8,165	To reclassify psychology expenses
		\$ 897	\$ 9,062	To reclassify direct service expenses
		\$ (836)	\$ 8,226	To reclassify field trip expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,138	\$ 2,138	To reclassify field trip expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ -	\$ 75,985	\$ 75,985	To agree to compiled amount
		\$ 26,382	\$ 102,367	To reclassify fees paid to COG
		\$ 121,623	\$ 224,010	To reclassify fees paid to COG
		\$ 3,091	\$ 227,081	To reclassify fees paid to COG
Plus: Match Paid To DODD For TCM Match	\$ -	\$ 23,982	\$ 23,982	To agree to compiled amount
Plus:	\$ 2,190,323	\$ (2,190,323)	\$ -	To remove unsupported reconciling item
Plus: Other	\$ -	\$ (8,748)	\$ (8,748)	To reconcile off Schedule A COG expenses
Less: Insurance expense	\$ -	\$ 4,629	\$ 4,629	To reconcile off insurance expense
Total from 12/31 County Auditor's Report	\$ 5,253,669	\$ (2,028,131)	\$ 3,225,538	To correct County Auditor total
Revenue:				
Less: COG Revenue	\$ -	\$ (190,764)	\$ (190,764)	To reconcile off COG revenue
Total from 12/31 County Auditor's Report	\$ 3,347,504	\$ 179	\$ 3,347,683	To correct County Auditor total

Appendix B
Hardin County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ 8,854	\$ 26,943	\$ 35,797	To agree to audited COG amounts
21. Adaptive And Assistive Equipment (L) Community Residential	\$ -	\$ 2,251	\$ 2,251	To agree to audited COG amounts
Schedule B-1, Section A				
2. Dietary Services (B) Adult	0	555	555	To reclassify adult dietary square footage
2. Dietary Services (C) Child	1,659	(555)	1,104	To reclassify adult dietary square footage
11. Early Intervention (C) Child	1,579	5	1,584	To agree to final 2008 square footage
12. Pre-School (C) Child	2,268	257	2,525	To agree to final 2008 square footage
13. School Age (C) Child	2,498	258	2,756	To agree to final 2008 square footage
14. Facility Based Services (B) Adult	12,829	(72)	12,757	To agree to final 2008 square footage
		820	13,577	To reclassify program supervision square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	143	143	To agree to final 2008 square footage
21. Service And Support Admin (D) General	231	(70)	161	To agree to final 2008 square footage
22. Program Supervision (B) Adult	-	820	820	To agree to final 2008 square footage
		(820)	-	To reclassify program supervision square footage
22. Program Supervision (C) Child	820	(820)	-	To agree to final 2008 square footage
23. Administration (D) General	1,062	105	1,167	To agree to final 2008 square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	91	(8)	83	To agree to compiled amounts
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	14	14	To agree to compiled amounts
Schedule B-4				
1. TCM Units (D) 4th Quarter	1,395	4	1,403	To reclassify TCM units
		4	1,403	To reclassify TCM units
2. Other SSA Allowable Units (D) 4th Quarter	125	(3)	122	To reclassify Unallowable units
		(1)	117	To remove general time unit
		(4)	117	To reclassify TCM units
5. SSA Unallowable Units (D) 4th Quarter	44	12	56	To agree to compiled amounts
		(4)	55	To reclassify TCM units
		3	55	To reclassify Unallowable units
Schedule C				
II. Department of MR/DD				
(M) Other (Detail on Separate Sheet) (COG Revenue)				
11. Waiver Reconciliation	\$16,149	(\$9,481)	\$6,668	To agree to audited COG amounts
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 98	\$ (70)	\$ 28	To agree to audited COG amounts
8. COG Expenses (M) Family Support Services	\$ 63	\$ (11)	\$ 52	To agree to audited COG amounts
8. COG Expenses (N) Service & Support Admin	\$ 43	\$ 2	\$ 45	To agree to audited COG amounts
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 8	\$ 8	To agree to audited COG amounts
Worksheet 2				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 1,147	\$ 1,147	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 60,796	\$ (1,147)	\$ 59,649	To reclassify non-federal reimbursable expenses
5. COG Expenses (L) Community Residential	\$ 2,244	\$ (1,655)	\$ 589	To agree to audited COG amounts
5. COG Expense (M) Family Support Services	\$ 1,440	\$ (373)	\$ 1,067	To agree to audited COG amounts
5. COG Expense (N) Service & Support Admin	\$ 984	\$ (53)	\$ 931	To agree to audited COG amounts
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 160	\$ 160	To agree to audited COG amounts
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 29,804	\$ (29,804)	\$ -	To reclassify salaries for first line supervisors
1. Salaries (N) Service & Support Admin	\$ 44,504	\$ (44,504)	\$ -	To reclassify salaries for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 11,897	\$ (11,897)	\$ -	To reclassify benefits for first line supervisors
2. Employee Benefits (N) Service & Support Admin	\$ 23,115	\$ (23,115)	\$ -	To reclassify benefits for first line supervisors
4. Other Expenses (E) Facility Based Services	\$ 7,486	\$ (7,486)	\$ -	To reclassify direct service expenses
4. Other Expenses (G) Community Employment	\$ 1,095	\$ (1,095)	\$ -	To reclassify direct service expenses
4. Other Expenses (L) Community Residential	\$ 1,099	\$ (1,099)	\$ -	To reclassify direct service expenses
4. Other Expenses (N) Service & Support Admin	\$ 2,895	\$ (2,895)	\$ -	To reclassify direct service expenses
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 178	\$ (126)	\$ 52	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ 114	\$ (20)	\$ 94	To agree to audited COG amounts
5. COG Expenses (N) Service & Support Admin	\$ 78	\$ 4	\$ 82	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 14	\$ 14	To agree to audited COG amounts
Worksheet 5				
4. Other Expenses (L) Community Residential	\$ -	\$ 1,099	\$ 1,099	To reclassify direct service expenses
5. COG Expenses (B) Pre-School	\$ -	\$ 2,337	\$ 2,337	To agree to audited COG amounts
5. COG Expenses (L) Community Residential	\$ 33,867	\$ (24,478)	\$ 9,389	To agree to audited COG amounts
5. COG Expenses (M) Family Support Services	\$ 21,732	\$ (4,716)	\$ 17,016	To agree to audited COG amounts
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,546	\$ 2,546	To agree to audited COG amounts
Worksheet 7-E				
13. No. of Individual Served (E) Facility Based Services	91	(91)	-	To correct individuals served
Worksheet 7-F				
13. No. of Individual Served (E) Facility Based Services	91	(91)	-	To correct individuals served
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 79,706	\$ 44,504	\$ 124,210	To reclassify salaries for first line supervisors
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 35,845	\$ 23,115	\$ 58,960	To reclassify benefits for first line supervisors
4. Other Expenses (N) Service & Support Admin. Costs	\$ 2,128	\$ 2,895	\$ 5,023	To reclassify direct service expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 357,000	\$ 29,804	\$ 386,804	To reclassify salaries for first line supervisors
2. Employee Benefits (E) Facility Based Services	\$ 171,037	\$ 11,897	\$ 182,934	To reclassify benefits for first line supervisors
3. Service Contracts (E) Facility Based Services	\$ 16,813	\$ (1,829)	\$ 14,984	To reclassify field trip expenses
4. Other Expenses (E) Facility Based Services	\$ 15,804	\$ (114)	\$ 15,690	To reclassify non-federal reimbursable expenses
		\$ 7,486	\$ 22,758	To reclassify direct service expenses
		\$ (418)	\$ 22,758	To reclassify field trip expenses
4. Other Expenses (G) Community Employment	\$ 140	\$ 1,095	\$ 1,235	To reclassify direct service expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 114	\$ 114	To reclassify non-federal reimbursable expenses
		\$ 2,247	\$ 2,361	To reclassify field trip expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Less: Other COG Expenses on Schedule A	\$ (8,854)	\$ (29,194)	\$ (38,048)	To reconcile off Schedule A COG expenses
Revenue:				
Less: COG Revenue	\$ (230,979)	\$ 9,481	\$ (221,498)	To reconcile off COG revenue
Total from 12/31 County Auditor's Report	\$ 3,805,362	\$ 47	\$ 3,805,409	To correct County Auditor total

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Dave Yost • Auditor of State

HARDIN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HARDIN 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
SEPTEMBER 03, 2013**