



Dave Yost • Auditor of State

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Northwest Ohio Waiver Administration Council
Defiance County
815 East Second Street, Suite B
Defiance, Ohio 43512-2308

To the Members of Council:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Northwest Ohio Waiver Administration Council, Defiance County, Ohio (NOWAC) as of and for the years ended June 30, 2014 and 2013.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to NOWAC's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of NOWAC's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, NOWAC prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of NOWAC as of June 30, 2014 and 2013, or changes in financial position thereof for the fiscal years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Northwest Ohio Waiver Administration Council, Defiance County, Ohio as of June 30, 2014 and 2013, and its combined cash receipts and disbursements for the fiscal years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2015, on our consideration of NOWAC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NOWAC's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

January 8, 2015

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Interest Income	\$2,728	\$2,704	\$5,432
County Waiver Administration	54,900		54,900
Day Services Administration	7,777		7,777
Support Services Administration	133,337		133,337
Waiver Billing Service	4,065		4,065
Major Unusual Incidents (MUI) - Counties	72,000		72,000
IA Services	793		793
Waiver/Medicaid Administration Claims	157,678		157,678
Provider Liability Insurance/Training	300		300
Targeted Case Management Billing Service	11,226		11,226
Membership Fee	22,500		22,500
Training Fees	14,365		14,365
File/Waiver Review	7,785		7,785
Northwest Ohio Affordable Housing	9,456		9,456
Reimbursement - Supported Services	54,508		54,508
Waiver Reimbursements - Counties		67,385	67,385
Local Funds - Counties		3,851,551	3,851,551
Nursing Services	1,145		1,145
Document Imaging	30,908		30,908
PLAY Project	56,850		56,850
Benefit Analyst	1,328		1,328
Family Support Services	2,580		2,580
Cost Settlement	20,391		20,391
Other	2,919		2,919
	Total Cash Receipts	3,921,640	4,591,179
Cash Disbursements			
Salaries/Fringes	560,712		560,712
Insurance	4,855		4,855
Rent/Utilities	30,824		30,824
Supplies	9,213		9,213
Equipment	9,193		9,193
Travel	13,890		13,890
Training/Meeting Expense	2,981		2,981
Conference/Training	3,188		3,188
Tuition Reimbursement	89		89
MUI Contract Services	75		75
Contracted Nursing Services	3,075		3,075
Contracted Family Support Services		75,653	75,653
Contracted Services - PLAY Project	2,205		2,205
Habilitation Contract Services		2,375,881	2,375,881
Provider Services		36,387	36,387
OBRA Room and Board		57,476	57,476
Waiver and Supporting Living Administration - Counties		36,400	36,400
Waiver Pledge and Local Match - Counties		983,831	983,831
Rental Assistance		8,597	8,597
Ohio Department of Developmental Disabilities Administrative Fees	8,903	38,730	47,633
Advertising	101		101
Other	885	2,580	3,465
	Total Cash Disbursements	3,615,535	4,265,724
<i>Net Change in Fund Cash Balances</i>	19,350	306,105	325,455
<i>Fund Cash Balances, July 1</i>	538,659	1,031,420	1,570,079
Fund Cash Balances, June 30			
Committed		1,337,525	1,337,525
Unassigned	558,009		558,009
<i>Fund Cash Balances, June 30</i>	\$558,009	\$1,337,525	\$1,895,534

The notes to the financial statements are an integral part of this statement.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Interest Income	\$1,186	\$583	\$1,769
Day Services Administration	11,626		11,626
Support Services Administration	157,740		157,740
Waiver Billing Service	4,140		4,140
Waiver/Medicaid Administration Claims	191,757		191,757
Provider Liability Insurance/Training	300		300
Targeted Case Management Billing Service	14,352		14,352
Membership Fee	23,000		23,000
Training Fees	21,995		21,995
File/Waiver Review	2,080		2,080
Northwest Ohio Affordable Housing	9,002		9,002
Newsletter Advertisements	500		500
Waiver Reimbursements - Counties		2,421	2,421
Local Funds - Counties		4,007,686	4,007,686
Nursing Services	408		408
Technical Assistance	97,081		97,081
Document Imaging	15,692		15,692
PLAY Project	18,950		18,950
Superintendent Services	50,000		50,000
Cost Settlement	22,237		22,237
Other	1,687	76,148	77,835
<i>Total Cash Receipts</i>	<u>643,733</u>	<u>4,086,838</u>	<u>4,730,571</u>
Cash Disbursements			
Salaries/Fringes	645,980		645,980
Insurance	4,321		4,321
Rent/Utilities	31,891		31,891
Supplies	11,694		11,694
Equipment	31,247		31,247
Travel	22,292		22,292
Training/Meeting Expense	2,410		2,410
Conference/Training	1,809		1,809
MUI Contract Services	71		71
Contracted Quality Assurance Services	5,481		5,481
Contracted Nursing Services	3,621		3,621
Contracted Family Support Services		21,875	21,875
Habilitation Contract Services		2,660,911	2,660,911
Provider Services		41,304	41,304
OBRA Room and Board		8,320	8,320
Waiver Pledge and Local Match - Counties		1,118,244	1,118,244
Cost Settlement		46,407	46,407
Rental Assistance		9,609	9,609
Ohio Department of Developmental Disabilities Administrative Fees	10,700	35,560	46,260
Audit Fees	4,346		4,346
Executive Director Services	2,835		2,835
Other	2,717	1,780	4,497
<i>Total Cash Disbursements</i>	<u>781,415</u>	<u>3,944,010</u>	<u>4,725,425</u>
<i>Net Change in Fund Cash Balances</i>	(137,682)	142,828	5,146
<i>Fund Cash Balances, July 1</i>	<u>676,341</u>	<u>888,592</u>	<u>1,564,933</u>
Fund Cash Balances, June 30			
Committed		1,031,420	1,031,420
Unassigned	538,659		538,659
<i>Fund Cash Balances, June 30</i>	<u>\$538,659</u>	<u>\$1,031,420</u>	<u>\$1,570,079</u>

The notes to the financial statements are an integral part of this statement.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Northwest Ohio Waiver Administration Council, Defiance County, Ohio (NOWAC) as a body corporate and politic. NOWAC is a council of government directed by a seven-member Board of Council Members. The Board consists of the Superintendents of the member County Boards of Developmental Disabilities (County Boards of DD). The member County Boards of DD include: Defiance County, Fulton County, Henry County, Paulding County, Putnam County, Van Wert County, and Williams County. Hancock County was a member county from January 1, 2013 to December 31, 2013. NOWAC provides quality assurance reviews for various member County Boards of DD residential programs and also administers the residential programs for the Defiance, Paulding, Van Wert, and Williams County Boards of DD. NOWAC provides investigation of Major Unusual Incidents (MUIs) for the Defiance, Henry, Fulton, Paulding, Van Wert, and Williams County Boards of DD.

NOWAC participates in the Ohio School Plan and the Northern Buckeye Health Plan – Northwest Division of Optimal Health Initiative Consortium public entity risk pools. Note 5 to the financial statements provide additional information for these entities.

NOWAC's management believes these financial statements present all activities for which NOWAC is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. NOWAC recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

NOWAC's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Fund Accounting

NOWAC uses fund accounting to segregate cash and investments that are restricted as to use. NOWAC classifies its funds into the following types:

1. General Fund

The General Fund (also referred to as the Administrative Fund) accounts for and reports all financial resources not accounted for and reported in another fund.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. NOWAC had the following significant Special Revenue Funds:

Contract Services Fund - This fund receives allocations of State and local revenues to provide residential services through contract providers for clients in Defiance, Van Wert, and Williams Counties.

Day Habilitation Fund - This fund receives allocations of local revenue to provide adult day services through contract providers for clients in Defiance, Fulton, and Williams Counties.

E. Budgetary Process

The Board annually approves an operating budget, including estimated receipts and disbursements, for the General Fund. The Board approves an operating budget for the Contract Services Fund and also the Day Habilitation (Adult Day Services) Fund. The Board approves the budget in its final form before the beginning of each fiscal year. The Board reviews the budget throughout the fiscal year and compares it with actual results.

A summary of 2014 and 2013 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which NOWAC must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

NOWAC classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Board can *commit* amounts via formal action (resolution). NOWAC must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the NOWAC Board or a NOWAC official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

NOWAC applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

NOWAC records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Deposits

NOWAC maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at June 30 was as follows:

	2014	2013
Demand deposits	\$27,908	\$20,226
Other time deposits (savings)	1,867,576	1,549,803
Petty cash	50	50
Total deposits	\$1,895,534	\$1,570,079

Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to NOWAC.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

3. Budgetary Activity

Budgetary activity for the fiscal years ending June 30, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$626,849	\$669,539	\$42,690
Special Revenue	3,443,931	3,921,640	477,709
Total	\$4,070,780	\$4,591,179	\$520,399

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$728,844	\$650,189	\$78,655
Special Revenue	3,658,807	3,615,535	43,272
Total	\$4,387,651	\$4,265,724	\$121,927

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$544,111	\$643,733	\$99,622
Special Revenue	3,765,724	4,086,838	321,114
Total	\$4,309,835	\$4,730,571	\$420,736

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$732,774	\$781,415	(\$48,641)
Special Revenue	4,294,748	3,944,010	350,738
Total	\$5,027,522	\$4,725,425	\$302,097

4. Retirement System

NOWAC's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2014 and 2013, OPERS members contributed 10% of their gross salaries and NOWAC contributed an amount equaling 14% of participants' gross salaries. NOWAC has paid all contributions required through June 30, 2014.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

5. Risk Management

A. Risk Pool Membership

Ohio School Plan

NOWAC belongs to the Ohio School Plan (the "Plan"), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to approximately 300 Ohio schools ("Members").

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, general liability, educator's legal liability, automobile, and violence coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's specific deductible.

The Plan issues its own policies and reinsures the Plan with reinsurance carriers. Only if the Plan's paid liability loss ratio exceeds 65% and is less than 80% does the Plan contribute to paid claims. (See the Plan's audited financial statements on the website for more details.) The individual members are responsible for their self-retention (deductible) amounts, which vary from member to member.

The Plan's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2013 and 2012 (the latest information available):

	<u>2013</u>	<u>2012</u>
Assets	\$6,841,599	\$5,351,369
Liabilities	4,052,930	2,734,952
Members' Equity	2,788,669	2,616,417

You can read the audited financial statements for The Ohio School Plan at the Plan's website, www.ohioschoolplan.org.

Employee Insurance Benefits Program

NOWAC participates in a group health insurance pool through the Northern Buckeye Health Plan (NBHP) – Northwest Division of Optimal Health Initiative Consortium (OHI), Insurance Benefits Program (the Program). NBHP is a joint self insurance arrangement created pursuant to the authority in Ohio Revised Code Section 9.833. The Program is a public entity shared risk pool consisting of educational and other eligible governmental entities throughout the State. NOWAC pays monthly premiums to NBHP for the benefits offered to its employees, which includes health, dental, vision, and life insurance. NBHP is responsible for the management and operations of the Program. The agreement with NBHP provides for additional assessments to participants if the premiums are insufficient to pay the program costs for the fiscal year. Upon withdrawal from the Program, a participant is responsible for any claims not processed and paid and any related administrative costs.

**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

B. Other Risk Management

NOWAC has obtained comprehensive property insurance through a private carrier and an employee dishonesty blanket bond.

6. Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which NOWAC is bound to observe constraints imposed upon use of the resources in the government funds. The constraints placed on fund balance for the governmental fund types are presented below:

Fund Balances	Governmental Fund Types		Total
	General	Special Revenue	
<i>For the year ended June 30, 2014:</i>			
Committed for			
Contract Services		\$265,184	\$265,184
Day Habilitation		247,225	247,225
Family Support Services		249,701	249,701
Waiver Match Management		575,415	575,415
<i>Total Committed</i>		<u>1,337,525</u>	<u>1,337,525</u>
Unassigned	\$558,009		558,009
<i>Total Fund Balances</i>	<u>\$558,009</u>	<u>\$1,337,525</u>	<u>\$1,895,534</u>
 <i>For the year ended June 30, 2013:</i>			
Committed for			
Contract Services		\$451,497	\$451,497
Day Habilitation		477,120	477,120
Family Support Services		28,934	28,934
Waiver Match Management		73,869	73,869
<i>Total Committed</i>		<u>1,031,420</u>	<u>1,031,420</u>
Unassigned	\$538,659		538,659
<i>Total Fund Balances</i>	<u>\$538,659</u>	<u>\$1,031,420</u>	<u>\$1,570,079</u>



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Northwest Ohio Waiver Administration Council
Defiance County
815 East Second Street, Suite B
Defiance, Ohio 43512-2308

To the Members of Council:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Northwest Ohio Waiver Administration Council, Defiance County, Ohio (NOWAC) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated January 8, 2015 wherein we noted NOWAC followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered NOWAC's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of NOWAC's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of NOWAC's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether NOWAC's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of NOWAC's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering NOWAC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Dave Yost
Auditor of State

Columbus, Ohio

January 8, 2015



Dave Yost • Auditor of State

NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL

DEFIANCE 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
JANUARY 27, 2015