



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Rehabilitation Services Commission
400 E. Campus View Blvd.
Columbus, Ohio 43235

Ohio Statewide Independent Living Council
670 Morrison Road, Suite 200
Gahanna, Ohio 43230

We have performed the procedures enumerated below, to which the Rehabilitation Services Commission (RSC or the Commission) and the Statewide Independent Living Council (SILC) have agreed, solely to assist the Commission's monitoring of the funding passed through to SILC by the Commission and evaluating compliance with OMB Circular A-122 for the Independent Living State Grants program, CFDA #84.169, for the period October 1, 2005 through September 30, 2007. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and compliance attestation. 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 of which this report has been requested or for any other purpose.

Receipts

1. We obtained a listing of all (non-match GRF, match-GRF, Part B, and Social Security Reimbursement (SSR)) funding passed-through to SILC from RSC for the period under review. We traced all receipts from RSC to SILC's bank statements. We also compared the total amount SILC received from RSC for each federal fiscal year to the authorized amount per the state's appropriations as stated in the H.B. 66 budget bill for non-match GRF, the grant agreements for Part B and match-GRF, and financial breakouts provided by RSC for SSR. No exceptions were noted.
2. We obtained SILC's bank statements and corresponding reconciliations for the period under review. We compared the bank statement dates to the date of the reconciliations and determined the dates the reconciliations (e.g., profit and loss statements) were approved by SILC's Board. We obtained the minutes from each SILC Board meeting that took place during our audit period and reviewed each for the attached financial statement reconciliation and mention in the meeting minutes that the financial statements were distributed for discussion and review. The results are as follows:

<i>Date of SILC Board Meeting and Approval</i>	<i>Date of Financials Included with Minutes</i>
11/15/2005	October 2005
1/18/2006	November-December 2005
3/16/2006	January-February 2006
6/20/2006	March-April 2006
7/20/2006	May-June 2006
9/21/2006	July-August 2006
11/9/2006	September-October 2006
1/31/2007	November-December 2006
3/15/2007	January-February 2007
5/17/2007	March-April 2007
7/19/2007	May-June 2007

Receipts (Continued)

- For all funding passed-through to SILC from RSC for the period under review, we compared the individual receipt amounts to the amounts recorded in SILC's request letters. No exceptions were noted.

Expenditures

- We obtained a listing of disbursements for all funding (non-match GRF, match-GRF, Part B, and SSR) passed-through to SILC from RSC for the period under review. Using nonstatistical sampling, we selected 60 individual disbursements made by SILC to various vendors and/or the Centers for Independent Living (CILs), (30 from FFY 2006 and 30 from FFY 2007), and determined if SILC documented their approval of these expenses. Twenty-three invoices did not have the Executive Director's initials on the invoice evidencing her approval of the expense. These 23 invoices are listed below:

<i>Funding Type</i>	<i>Check Number</i>	<i>Date</i>	<i>Vendor Name / Payee</i>	<i>Amount</i>
Part B	13321	10/7/2005	Joy Myers	\$ 719.40
Part B	13352	10/24/2005	Sun Life Assurance Co of Canada	\$ 954.00
Part B	13628	7/31/2006	Joy Myers	\$ 700.00
Part B	13654	9/1/2006	Cincinnati Enquirer	\$227.76
Part B	13803	12/18/2006	NCIL	\$ 715.00
Part B	13873	2/12/2007	The Dispatch Printing Company	\$ 107.46
Part B	13930	3/26/2007	United Healthcare of Ohio Inc	\$ 1,653.53
Part B	14147	9/27/2007	United Healthcare of Ohio Inc	\$ 2,240.50
SSR	13372	11/28/2005	Micro Center	\$ 1,387.74
SSR	13400	12/21/2005	Sun Life Assurance Co of Canada	\$ 954.00
SSR	13407	12/21/2005	Staples	\$ 43.21
SSR	13426	1/4/2006	Crystal Springs Water Co	\$ 20.01
SSR	13435	1/23/2006	Creative Cuisine	\$ 451.97
SSR	13454	2/6/2006	Lenora Barnes-Wright	\$ 180.00
SSR	13499	3/20/2006	Timothy Stubbins	\$ 140.18
SSR	13532	4/24/2006	Fred W Laubie & Assoc Inc	\$ 390.00
Non-Match GRF	13949	4/9/2007	William O'Malley	\$300.00
Non-Match GRF	13974	2/24/2007	United Healthcare	\$ 1,685.27
Non-Match GRF	13981	2/24/2007	McGinnis & Associates	\$ 654.05
Non-Match GRF	14009	5/30/2007	Melissa Anthony	\$ 626.25
Non-Match GRF	14018	6/6/2007	Joy Myers	\$ 530.00
Non-Match GRF	14040	6/29/2007	Western Reserve IL Center	\$ 12,000.00
Non-Match GRF	14046	6/29/2007	MT Business Technologies Inc	\$ 71.25

In addition, two invoices were initiated and approved by the Executive Director of SILC.

<i>Funding Type</i>	<i>Check Number</i>	<i>Date</i>	<i>Vendor Name / Payee</i>	<i>Amount</i>
Part B	13577	6/1/2006	Brenda Curtiss	\$ 941.98
SSR	13384	11/28/2005	Brenda Curtiss	\$ 121.64

Expenditures (Continued)

2. For the items selected in step 1, we compared the invoice amount for each individual disbursement to the amount recorded in SILC's general ledger. We noted that the invoice amounts for each individual disbursement agreed to the amounts recorded in SILC's general ledger.
3. For the items selected in step 1, we compared the invoice amount for each individual disbursement to the debit amount recorded in SILC's bank statements. We noted that the invoice amounts for each individual disbursement agreed to the debit amount recorded in the bank statements.

Federal Compliance

1. We obtained a copy of the State Plan for Independent Living State Grants program for FFY 2006 and 2007. We determined that the State Plan for Independent Living State Grants program was approved by SILC and RSC.
2. We obtained a copy of the interagency (subrecipient) agreements between RSC and SILC for the Independent Living State Grants program for FFY 2006 and 2007. We determined that the interagency (subrecipient) agreements between SILC and RSC for the Independent Living State Grants program were approved by both entities.

3. Match-GRF and Part B Disbursements

- A. Using nonstatistical sampling, we selected 25 individual Match-GRF and Part B disbursements made by SILC for FFY 2006 and 2007 to determine if the disbursements were allowable and in accordance with OMB Circular A-122. We noted one disbursement that was not adequately documented. SILC policy states that a signed personal attendant form must accompany any reimbursement request for expenses incurred from the personal attendant. We noted that the disbursement was a reimbursement request which did not include a signed personal attendant form/receipt.

<i>Check Number</i>	<i>Date</i>	<i>Vendor Name / Payee</i>	<i>Amount</i>
13337	10/11/2005	Daniel Conrad	\$96.00

- B. For the items selected in step 3.A, we determined if these expenditures were a permissible use of project funds as described in the grant award agreements between SILC and RSC for CFDA Number 84.169. We found no exceptions.
- C. We inquired with SILC's management to determine if any monies were disbursed to the individual centers for Independent Living (CILs). We reviewed the grant agreements between SILC and the CILs and determined that \$169,155 (FFY 06) and \$169,154 (FFY 07) were disbursed to the CILs for the period under review. We also inquired with SILC's management and documented the monitoring procedures being performed over the CILs. We determined that SILC's procedures require them to monitor the CILs by obtaining their Annual Performance Report for the Centers for Independent Living Program and maintain a copy on file for future reference.

4. Part B Disbursements

For the items selected in step 3.A, we verified whether the disbursements were made within the grant's period of availability. We noted that all 25 disbursements were expended within the grant's period of availability.

Federal Compliance (Continued)

5. SSR Disbursements

Using nonstatistical sampling, we selected 25 disbursements paid with SSR funding that SILC received from RSC during the period under review to determine if the disbursements were made in accordance with OMB Circular A-122. We noted the disbursements were in accordance with OMB Circular A-122 and no exceptions were noted.

6. Non-match GRF Disbursements

Using nonstatistical sampling, we selected 25 disbursements paid with non-match GRF funding that SILC received from RSC for the period under review to determine if the disbursements were utilized as described by the State of Ohio Budget Bill (House Bill 66) for fiscal years 2006 and 2007, appropriation line item 415-402, Independent Living Council, as stated below:

The State appropriation shall be used to fund the operations of the SILC and support state independent living centers and independent living services under Title VII of the Independent Living Services and Centers for Independent Living of the Rehabilitation Act Amendments of 1992.

We also determined if the amounts noted on the invoices agreed with the check issued by SILC to the vendor and documented the name of the vendor and the purpose of the disbursement. The 25 disbursements are listed below:

<i>Check Number</i>	<i>Date</i>	<i>Vendor Name</i>	<i>Purpose of Disbursement</i>	<i>Amount</i>
13704	9/26/2006	Linking Employ, Abilities & Potential	Grant Award	\$1,769.20
13840	1/3/2007	Brent Curtiss	Computer Support Services	\$300.00
13949	4/9/2007	William O'Malley	Legal Services Rendered	\$300.00
13957	4/9/2007	Willie Wright	Assistant Driver	\$96.00
13961	4/9/2007	Mary Eileen Buban	Member Reimbursement - Mileage	\$438.82
13966	4/9/2007	Cavalier Telephone	Telephone bill	\$446.97
13974	4/24/2007	United Healthcare of Ohio Inc	Health Insurance	\$1,685.27
13981	4/24/2007	McGinnis & Associates	Court Reporter/Transcripts of Public Hearings	\$654.05
13985	4/24/2007	Brenda Curtiss	Travel/Software Reimbursement	\$1,080.86
13990	5/11/2007	Governor's Council	Donation for Youth Leadership Forum	\$1,500.00
13994	5/11/2007	Crystal Springs Water Co	Water	\$17.85
14000	5/16/2007	Melissa Anthony	Spot Labor	\$825.00
14003	5/21/2007	Willie Wright	General/Spot Labor	\$96.00
14009	5/30/2007	Melissa Anthony	Spot Labor	\$626.25
14012	5/31/2007	United Healthcare of Ohio Inc	Health Insurance	\$1,669.40
14013	6/6/2007	A Professional Conference Call	Conference Call	\$21.06
14018	6/6/2007	Joy Myers	Parliamentary Services	\$530.00
14030	6/20/2007	Anthony Steadman Baker	Designs for SILC print pieces	\$525.00

6. Non-match GRF Disbursements (Continued)

<i>Check Number</i>	<i>Date</i>	<i>Vendor Name</i>	<i>Purpose of Disbursement</i>	<i>Amount</i>
14036	6/21/2007	A Professional Conference Call	Conference Call	\$37.20
14040	6/29/2007	Western Reserve IL Center	Technical Grant	\$12,000.00
14046	6/29/2007	MT Business Technologies Inc	Digital Copier	\$71.25
14126	9/6/2007	Access Center for IL	Grant Award	\$29,213.00
14129	9/6/2007	Linking Employ, Abilities & Potential	Grant Award	\$55,978.00
14151	9/6/2007	Services for Independent Living	Grant Award	\$3,000.00
14135	9/7/2007	Western Reserve IL Center	Grant Award	\$62,000.00

For the items selected in step 6, we compared the invoice amount for each individual disbursement to the amount recorded on the check issued by SILC to the vendor. The invoice amounts for each individual disbursement agreed to the amounts recorded on the checks issued by SILC to the vendors.

We noted one disbursement that was not a permissible use of project funds. SILC made a donation of \$1,500 to the Governor's Council for the Ohio Youth Leadership Forum; however, according to Ohio Administrative Code 109-3-01 and OMB Circular A-122, Attachment B, Section 12a (p 30), contributions or donations, including cash, property, and services, made by the organization, regardless of the recipient, are not allowable.

We were not engaged to, and did not examine a report containing a total of each Match-GRF, Part B, SSR or Non-match GRF disbursement made by SILC during the period under review, the objective of which would have been to opine on compliance. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have 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.



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March 30, 2009



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OHIO STATEWIDE INDEPENDENT LIVING COUNCIL

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
MAY 7, 2009**