



Dave Yost • Auditor of State



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To the Commissioners and Staff of the Ohio Rehabilitation Service Commission, and Interested Citizens:

In response to a request from the Ohio Rehabilitation Services Commission (ORSC), the Auditor of State's Office conducted a performance audit of the physical asset management practices and inventory of the Business Enterprise Program (BEP or the Program). The audit provides an independent examination of BEPs' physical asset inventory and asset management practices for the Program's services to visually impaired operators. This is the fourth audit of this kind that the Auditor of State has performed for BEP.

A report has been prepared which includes the project history; the scope, objectives and methodology of the performance audit; results of the audit; and recommendations. The performance audit report contains the results of the inventory and a comparative analysis for selected facilities to the prior year inventories conducted for BEP.

Auditors also conducted follow up work on the recommendations made in the 2008 and 2009 audits. The results of the follow up work are included in the 2011 report. Once fully implemented, these recommendations will provide operational improvements over physical asset management while enhancing the efficiency and effectiveness of the organization. Although the recommendations contained in the audit report are resources intended to assist in improving operations within the Program, BEP is also encouraged to assess its operations and develop alternative strategies independent of the performance audit.

This report has been provided to BEP and its contents have been discussed with the Program administrators and other appropriate personnel. BEP has been encouraged to use the results of the performance audit as a resource in improving overall operations and delivery of services and to update its current physical asset records.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "Audit Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

February 14, 2012

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Business Enterprise Program

The Ohio Rehabilitation Services Commission (ORSC) provides vocational rehabilitation services to eligible Ohioans with disabilities who seek employment. Specifically, the Bureau of Services for the Visually Impaired (BSVI) and the Business Enterprise Program (BEP or Program) provides people who are legally blind with employment opportunities as managers and operators of foodservice and vending facilities. BEP, an operating division of ORSC, is divided into seven regions and includes 111 distinct facilities.

Objectives, Scope and Methodology

In March, 2011 ORSC engaged the Auditor of State's Office (AOS) to audit its physical asset inventory in selected districts. A full physical asset inventory audit was also conducted in 2010, 2009 and 2008. The 2011 audit was conducted in accordance with generally accepted government auditing standards. The audit procedures were designed to satisfy the scope of the audit and, as a result, may not detect misstatements, significant control deficiencies, or noncompliance that might be significant to ORSC.

The scope of the audit included conducting a physical count of BEP program equipment in selected districts and comparing it to the existing inventory. The results of this current audit were compared to the results of the previous equipment inventory exception and variance rates. The districts audited were selected based on the previous year's exception and variance rates, with additional consideration for new facilities in the program.

The Ohio Administrative Code (OAC) 3304:1-21-05 describes equipment used for the Business Enterprise Program as owned by the Ohio Rehabilitation Services Commission (ORSC) Bureau of Services for the Visually Impaired (BSVI). Equipment includes any item with a depreciable life of one year or more. The OAC also describes the authority and responsibility of the BSVI and its employees. OAC 3304:1-21-11 requires an annual performance appraisal, an annual equipment inventory, an annual records review, an annual budget projection, and such facility visits as required to document management and operational deficiencies and to support plans of corrective action. OAC requirements complement the Code of Federal Regulations (CFR) 34 Chapter III SS 395.3a. (5), which requires state licensing agencies to note "the policies to be followed in making suitable vending facility equipment and adequate initial stock available to a vendor."

To determine the extent to which BEP complied with applicable OAC and CFR requirements, AOS used the most current detailed list of BEP facilities and sites generated from ORSC's Business Enterprise Asset Management Software (BEAMS). Auditors and BEP personnel

mutually selected 55 sample facilities (about half of all facilities) based on prior performance and recent management changes. Auditors made site visits to each selected facility, verified and documented the on-site equipment inventory and, where appropriate, recorded discrepancies between physical assets and the information maintained in BEAMS.

These discrepancies were categorized as exceptions¹ and variances.² Although there was some overlap among exceptions and variances, generally, exceptions were BEP inventory tag issues and variances comprised all other issues identified during the inventory verification process. The number of exceptions and variances identified during the site visits were converted to a percentage for the purposes of this report. Since only one exception could be counted per inventory item, the exception percentages were calculated by dividing the number of exceptions found by the total number of exceptions possible (one exception per inventory item). Three variances could be noted for each inventory item (errors in location, serial number, or model number), therefore the variance percentage was calculated by dividing the number of variances found by the total number of variances possible (three variances per inventory item). Because BEP maintains a large volume of assets estimated to have a substantial value (approximately \$11.7 million based on the purchase prices of the equipment), it is essential that an accurate inventory and asset disposition record is maintained.

This report contains summary tables of the exceptions and variances identified during the audit. Detailed records were provided to BEP administration. In addition, the report notes that process improvements undertaken by BEP have led to better inventory results. The efforts by management to improve controls and staff's understanding of these controls and procedures led to improved count results. Procedural concerns and methods of tracking, transferring, and storing equipment were identified as factors contributing the exceptions and variances noted in the audit.

Cyclical Physical Inventory Counts

In the original BEP performance audit, released in December of 2008 (see **2008-2**), AOS recommended transitioning from wall to wall inventory counts to cyclical physical inventory counts once inventory controls improved. Overall 2010 inventory assessments resulted in approximately 5 percent exceptions and 9 percent variances. These results represent significant improvement and meet the threshold benchmark suggested in the 2008 recommendation. BEP chose to implement cyclical inventory procedures based on agency goals and an accuracy

¹ An exception was noted if equipment was not tagged in accordance with BEP inventory tagging procedures. Specifically, if a unit of equipment was onsite and did not have an accurate BEP inventory tag, it was noted as an exception. In addition, if the equipment was listed on the BEAMS active equipment report and was not found in the facility, an exception was noted.

² A variance was noted when the equipment at the facility, according to the BEAMS report, was not documented correctly in the system because of its location, serial number, and model number.

threshold for exceptions of 95 percent³. The details that follow provide information about the exceptions and variances so that facilities and districts can be evaluated for planning and revising inventory procedures.

Summary Report of Selected Active Facility Inventories

The following tables and charts document the results of the audit of BEP's physical asset inventory at the 55 selected facilities and illustrate the discrepancies and differences in the physical assets and the BEAMS inventory report. At the time of the audit, BEP comprised 111 facilities with more than 100 operators that are managed by 8 specialists organized into 7 districts. **Table 1** illustrates the exceptions and variances within the selected districts.

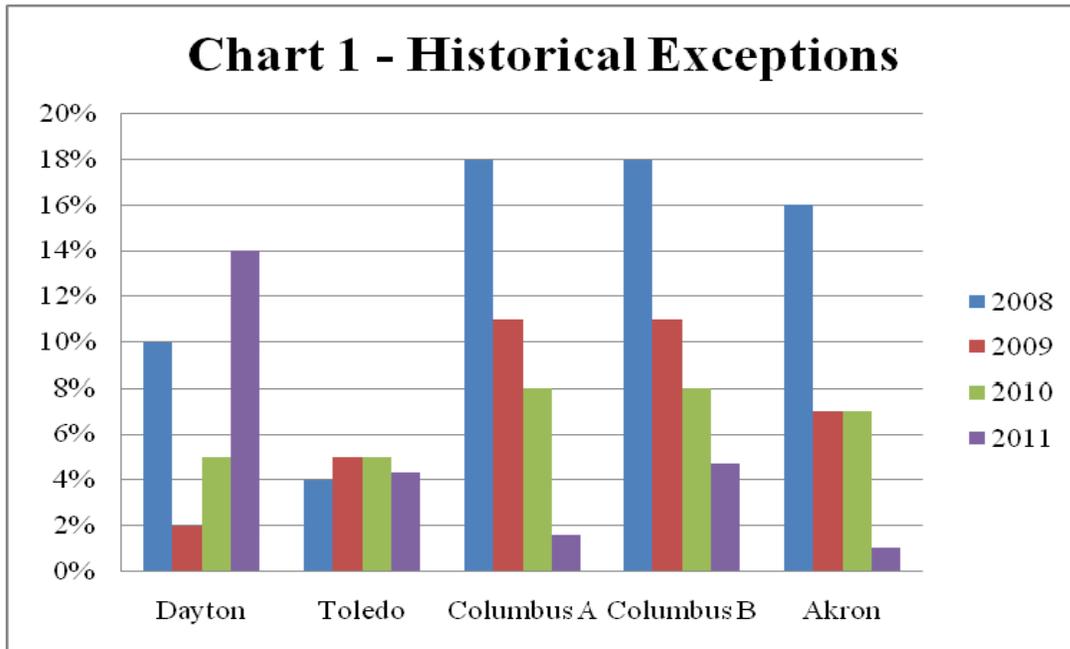
Table 1: Exception and Variance Comparison Summary by District

District	Equipment Count	Number of Exceptions	Percent Exceptions	Number of Variances	Percent Variances
District 2 - Dayton	346	47	14.0%	192	18.0%
District 3 - Toledo	305	13	4.3%	57	6.2%
District 4 - Columbus A	449	7	1.6%	49	3.6%
District 4 - Columbus B	422	20	4.7%	46	3.6%
District 6 - Akron	303	3	1.0%	43	4.7%
Storage	108	2	1.9%	6	1.9%
Total	1,933	92	4.8%	393	6.8%

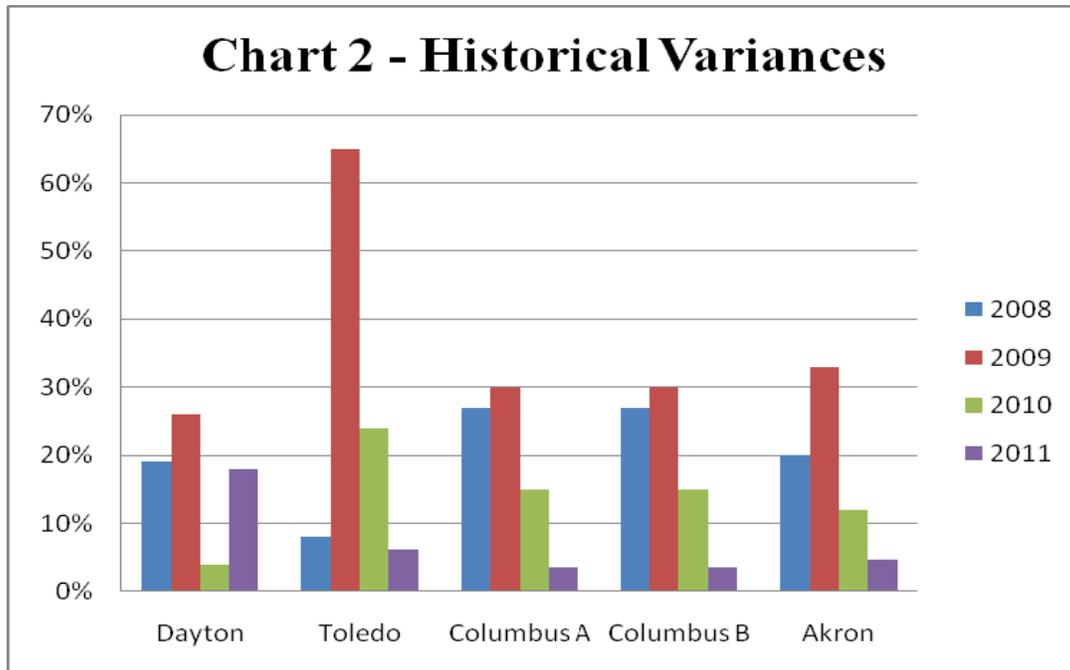
Note: Percentage exception and variance calculated using exceptions and variances divided by total equipment units.

Chart 1 and **Chart 2** present historical exceptions and variances for the selected districts for years 2008 through 2011.

³ Establishing accountability is the first key factor described in a report published by the Government Accounting Office in 2002, "Best Practice in Achieving Consistent Accurate Physical Counts of Inventory and Related Property" (GAO-02-447G Best Practices in Inventory Counts) and could be used by management for as a basis setting error tolerance to use a cyclical inventory.



Source: AOS inventory audit data



Source: AOS inventory audit data

Changes in Inventory Accuracy 2008-2011

Historical Performance

In 2010, approximately 5 percent of the equipment did not have an asset tag with a number that matched the asset tag number recorded in BEAMS. This was a 1 percent improvement from the prior year. Between 2009 and 2008, the improvement was approximately 6 percent, a significant improvement from 2008 exception percentages of approximately 14 percent.

In 2011, the Toledo, Columbus A and B, and Akron districts maintained or improved their performance. However, with the opening of new facilities and changes in management, the Dayton District performed at a level significantly worse than the 5 percent exception goal. The exceptions were the result of tagging and timing issues. The goal of attaining 5 percent exception rating was met through the diligent efforts of both staff and management of BEP and should be considered in planning the future inventory controls used by the Agency.

In 2010, AOS identified variances in 9 percent of the equipment in BEAMS, a 6 percent improvement from the prior year and 12 percent improvement from 2008 when variances were approximately 21 percent. In most instances, the serial numbers for assets were truncated when entered into BEAMS. While the effort to remedy this issue was evident because of the decrease in variances recorded in the inventory, continued vigilance will be needed to maintain these improvements in the inventory records. Specialists indicated some of the factors, especially the data entry and timing of the equipment inventory used during the audit, were beyond their control.

In 2011, Toledo, Columbus A and B, and Akron districts improved their variance performance. The marked improvement of the overall variance rates results from BEP management improving and refining the data entry procedures in an effort to reduce the timing errors. The procedure and standard for truncating serial numbers was not formalized in the data entry procedures and the process of updating information varied across the State.

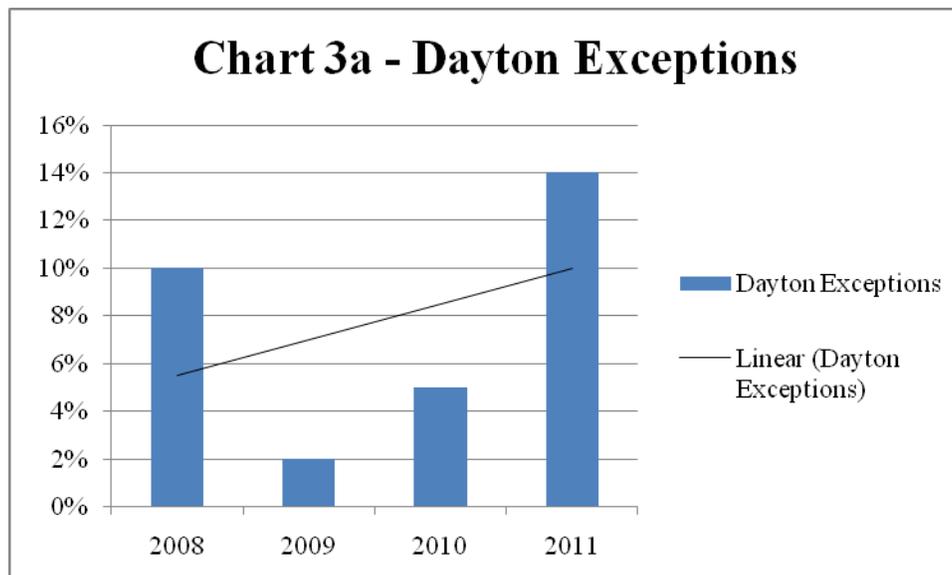
Dayton District

The Dayton District covers the western portion of central Ohio and includes 13 separate facilities. The results of the physical asset review for the Dayton District are illustrated in **Table 2** and **Charts 3a** and **3b**.

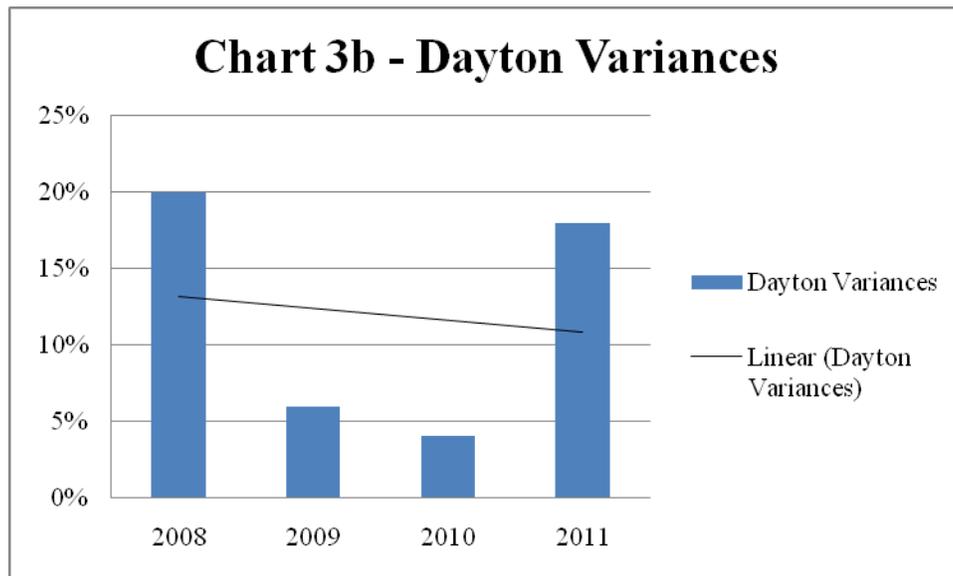
Table 2: District 2 Dayton, 2011 Exceptions and Variances by Facility

Facility	Exceptions		Variances		BEAMS	AOS
425*	1	4%	4	16%	26	25
439*	1	13%	4	50%	7	8
440*	2	17%	5	42%	11	12
443*	0	0%	2	22%	9	9
444*	1	11%	0	0%	9	9
502	3	6%	23	46%	49	50
531	2	6%	12	33%	37	36
538	1	1%	23	28%	81	82
695	9	25%	28	78%	29	36
697	1	4%	6	26%	24	23
698	6	100%	19	317%	13	6
699	15	58%	46	177%	25	26
700	5	21%	20	83%	19	24
Totals	47	0	192	0	339	346
Total Equip		346				
Percentage Exception		14%				
Percentage Variance		18%				

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.



Source: AOS inventory audit data



Source: AOS inventory audit data

As illustrated in **Charts 3a** and **3b**, Dayton District exceptions decreased from 10 percent to 5 percent over three years. However, from 2010 to 2011, the exceptions increased from 5 percent to 14 percent. The increase occurred as a result of facility reassignments, changes in specialists, and the addition of facilities at Wright-Patterson Air Force Base. The exception and variance trends and actual results indicate that BEP should employ wall to wall counting at this facility in 2012.

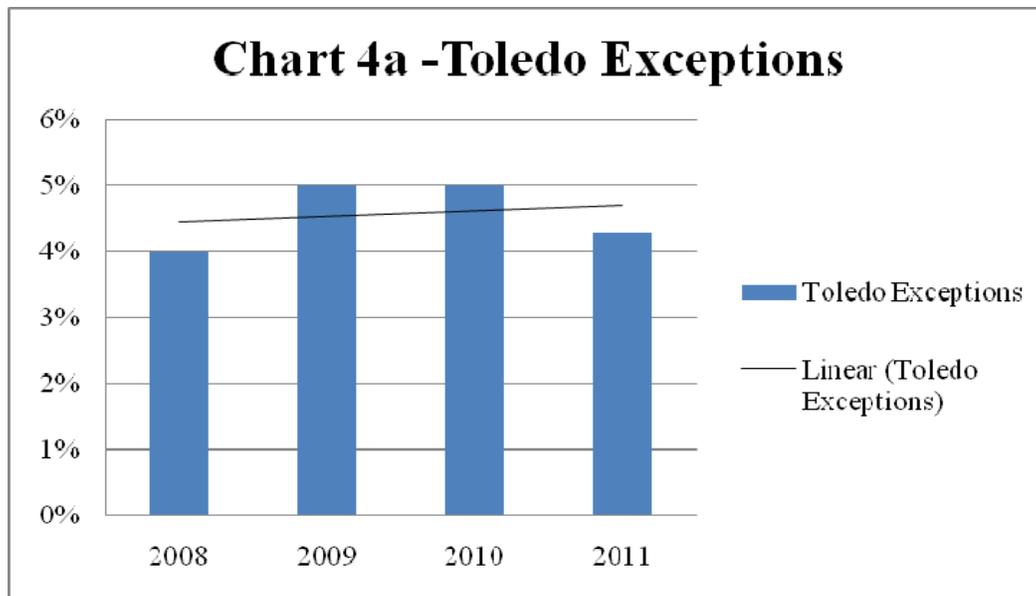
Toledo District

The Toledo District covers the northwestern portion of Ohio and includes seven separate facilities. The exceptions and variances noted in the Toledo District are illustrated in **Table 3** and **Charts 4a** and **4b**.

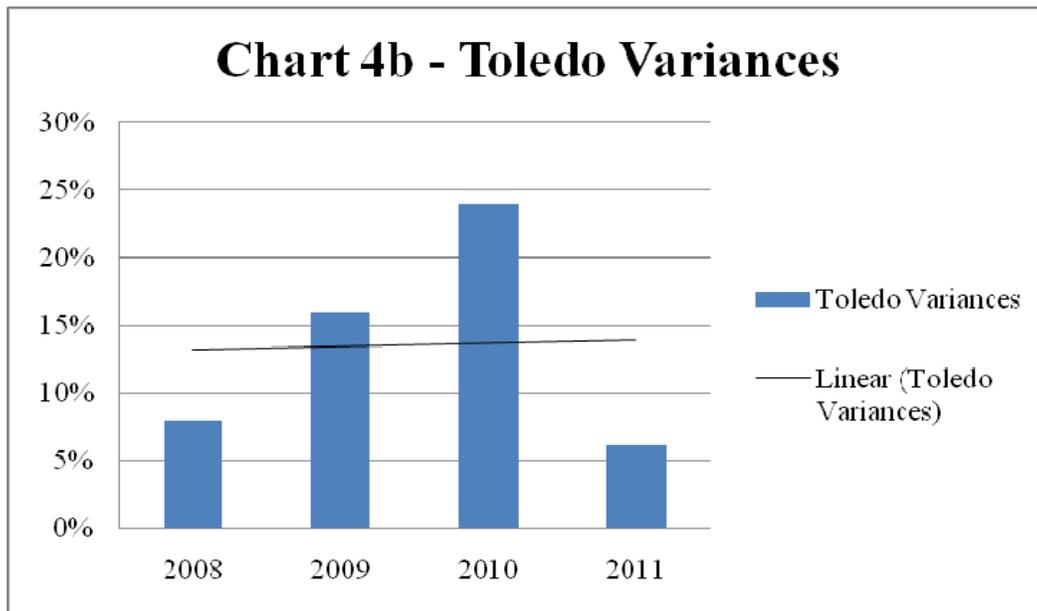
Table 3: District 3 Toledo 2011 Exception and Variances by Facility

Facility	Exceptions		Variances		BEAMS	AOS
	Count	Percentage	Count	Percentage		
304	6	7.1%	24	28.6%	80	84
344	1	2.4%	6	14.3%	40	42
370	2	4.5%	3	6.8%	43	44
445	0	0.0%	1	7.1%	14	14
450	0	0.0%	0	0.0%	9	9
483	4	4.2%	21	22.1%	96	95
543	0	0.0%	2	11.8%	17	17
Totals	13	0.0%	57	0	299	305
Total Equip		305				
Percentage Exception		4.3%				
Percentage Variance		6.2%				

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.



Source: AOS inventory audit data



Source: AOS inventory audit data

As illustrated in **Charts 4a** and **4b**, the Toledo District exceptions decreased from 2010 to 2011 and remain under the 5 percent benchmark. The variance chart shows a significant decrease from 24 percent in 2010 to 6.2 percent in 2011. The variance trend and actual results shown in **Chart 4b** support cyclical counting in future years.

Columbus

District 4 covers Columbus and central Ohio and is split into two sub-districts: A and B. Together, Columbus A and B includes 23 separate facilities that are managed by two separate specialists. The exceptions and variances noted in the Columbus districts are illustrated in **Table 4** and **Table 5** and **Charts 5a** and **5b**.

Table 4: District 4 Columbus A Exception and Variance 2011 by Facility

Facility	Exceptions		Variances		BEAMS	AOS
245	0	0.0%	0	0.0%	19	19
259	0	0.0%	5	17.9%	28	28
332	0	0.0%	0	0.0%	11	11
340	0	0.0%	4	10.3%	39	39
384	3	5.8%	12	23.1%	50	52
387	0	0.0%	1	3.1%	32	32
412	0	0.0%	1	2.8%	36	36
485	2	4.0%	10	20.0%	48	50
524	1	1.6%	9	14.3%	62	63
525	1	2.1%	4	8.5%	46	47
626	0	0.0%	0	0.0%	37	37
627	0	0.0%	3	8.6%	35	35
Totals	7		49		443	449
Total Equip					449	
% Exception					1.6%	
% Variance					3.6%	

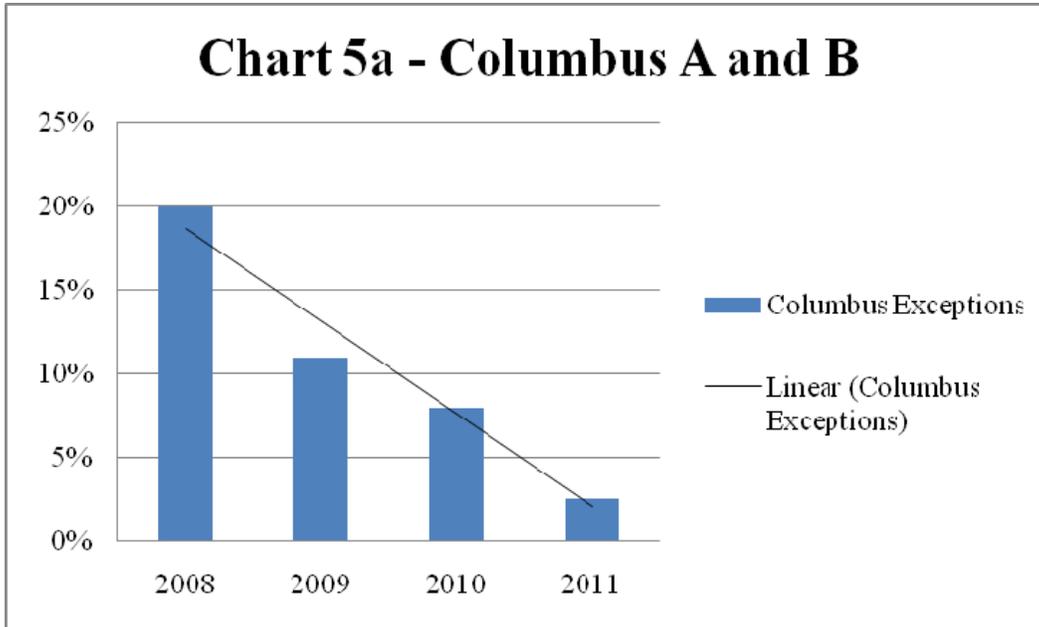
Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.

Table 5: District 4 Columbus B Exception and Variance 2011 by Facility

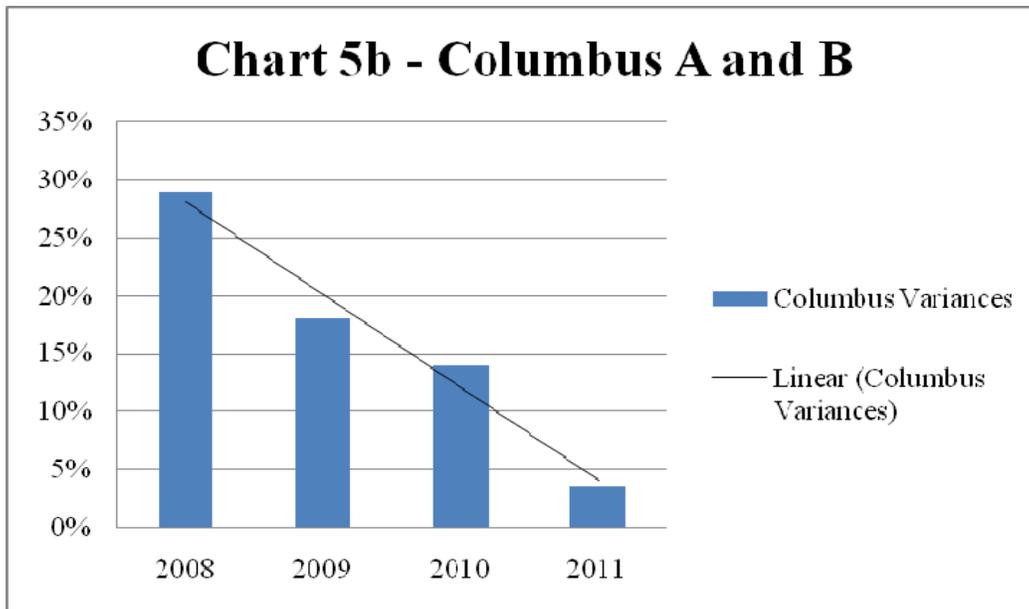
Facility	Exceptions		Variances		BEAMS	AOS
437	0	0.0%	5	29.4%	17	17
438	3	18.8%	1	6.3%	16	16
452	3	4.8%	1	1.6%	63	63
484	2	4.4%	6	13.3%	45	45
488	1	4.5%	4	18.2%	21	22
495	6	13.6%	14	31.8%	41	44
499	2	7.4%	4	14.8%	20	27
504	1	5.0%	5	25.0%	21	20
526	0	0.0%	0	0.0%	27	27
657	2	2.8%	6	8.5%	69	71
684	0	0.0%	0	0.0%	70	70
Totals	20		46		410	422
Total Equip					422	
% Exception					4.7%	
% Variance					3.6%	

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.

Columbus A and B exceptions and variances are shown as combined figures in the charts to better reflect the trend from previous counts when the sub-districts were a single district.



Source: AOS inventory audit data



Source: AOS inventory audit data

As illustrated in **Charts 5a** and **5b**, Columbus District 4 exceptions and variances decreased in 2011, from 8 and 14 percent to 4.7 and 3.6 percent respectively. Both were under the 5 percent threshold. Therefore, Columbus A and B should be considered for cyclical counts next year.

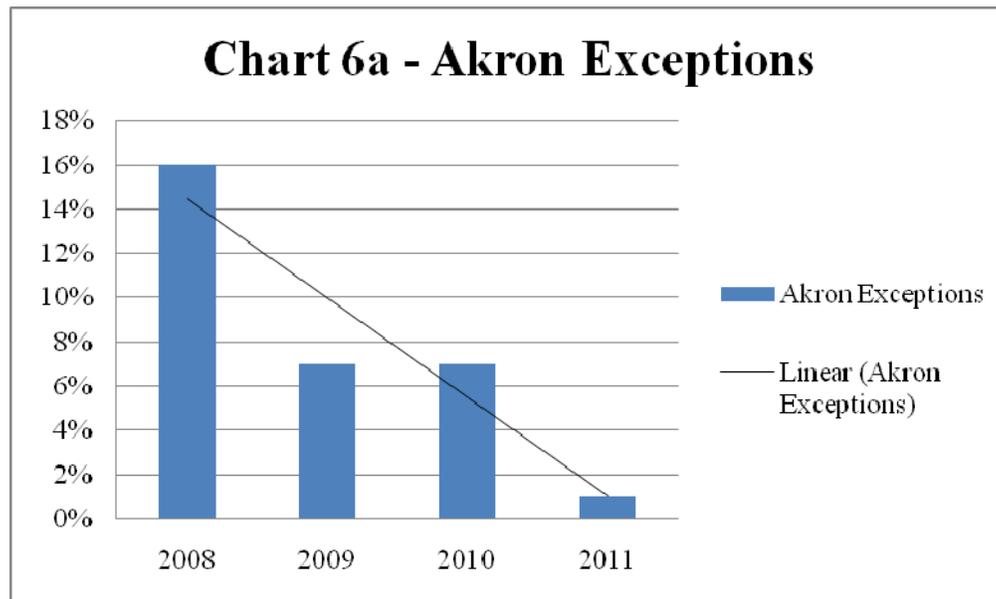
Akron

The Akron District covers northeastern Ohio, comprising 11 facilities around the Akron area. The district is managed by one specialist. The exceptions and variances noted in the Akron District are illustrated in **Table 6** and **Charts 6a** and **6b**.

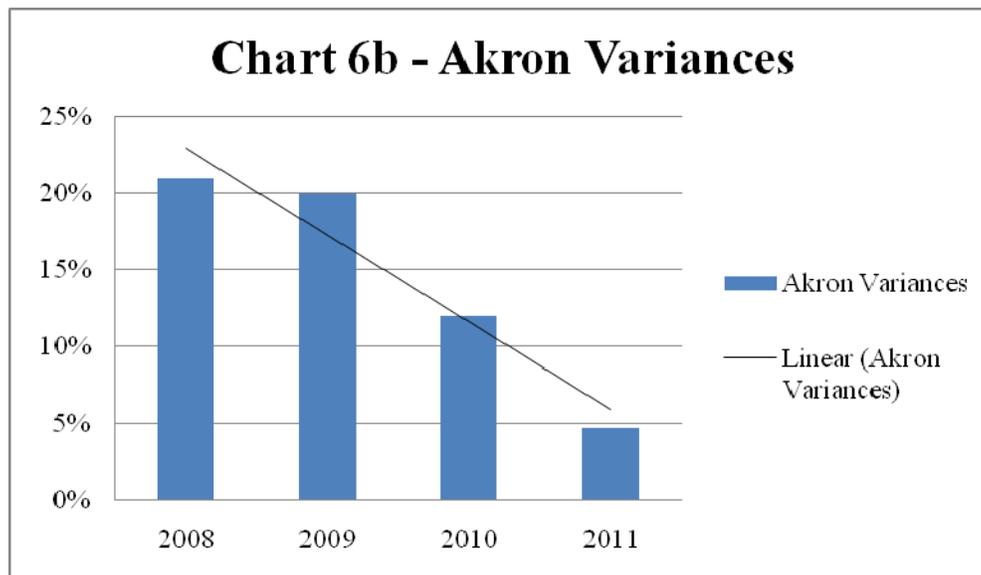
Table 6: District 6 Akron Exception and Variance 2011by Facility

FAC #	Exceptions		Variances		BEAMS	AOS
80	1	2.7%	9	24.3%	34	37
145	0	0.0%	4	6.0%	67	67
293	0	0.0%	2	8.0%	25	25
359	0	0.0%	0	0.0%	11	11
372	0	0.0%	6	20.0%	30	30
374	1	3.0%	8	24.2%	34	33
441	1	5.6%	3	16.7%	17	18
442	0	0.0%	1	3.8%	24	26
478	0	0.0%	4	25.0%	16	16
532	0	0.0%	4	17.4%	23	23
541	0	0.0%	2	11.8%	17	17
Totals	3		43		298	303
Total Equip	303					
% Exception	1.0%					
% Variance	4.7%					

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.



Source: AOS inventory audit data



Source: AOS inventory audit data

As illustrated in **Charts 6a** and **6b**, the Akron District exceptions and variances decreased significantly in 2011 and are under the 5 percent benchmark. The continued efforts of the specialist reflected in the linear trend results suggest District 6 would be a good candidate for the cyclical inventory approach in 2012.

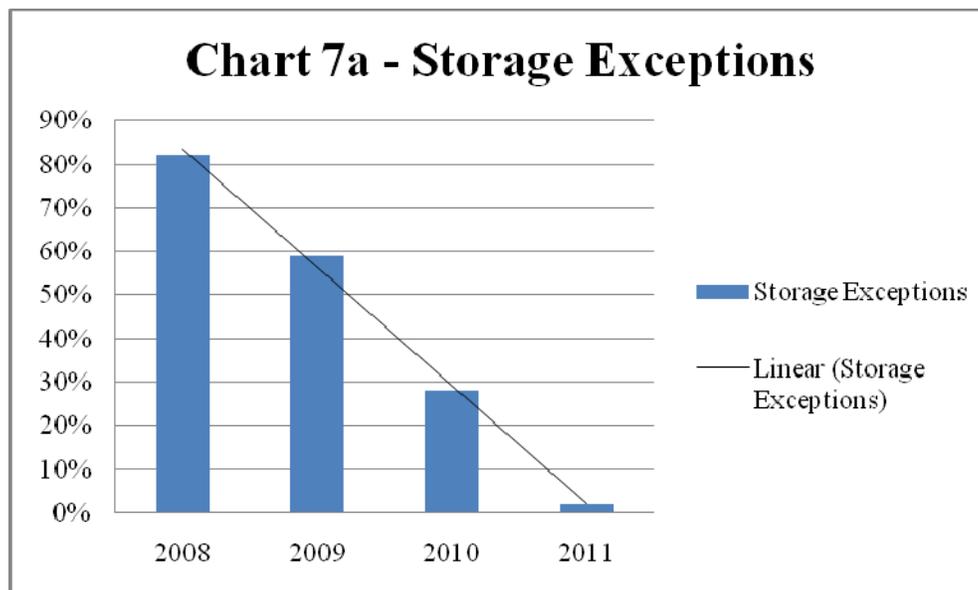
Equipment Storage

Storage of equipment for the Business Enterprise Program was consolidated into one location during 2009. The centralized storage approach has increased management control over the equipment. The exceptions and variances noted in the inventory audit of Facility 687 are represented in **Table 7** and **Charts 7a** and **7b**.

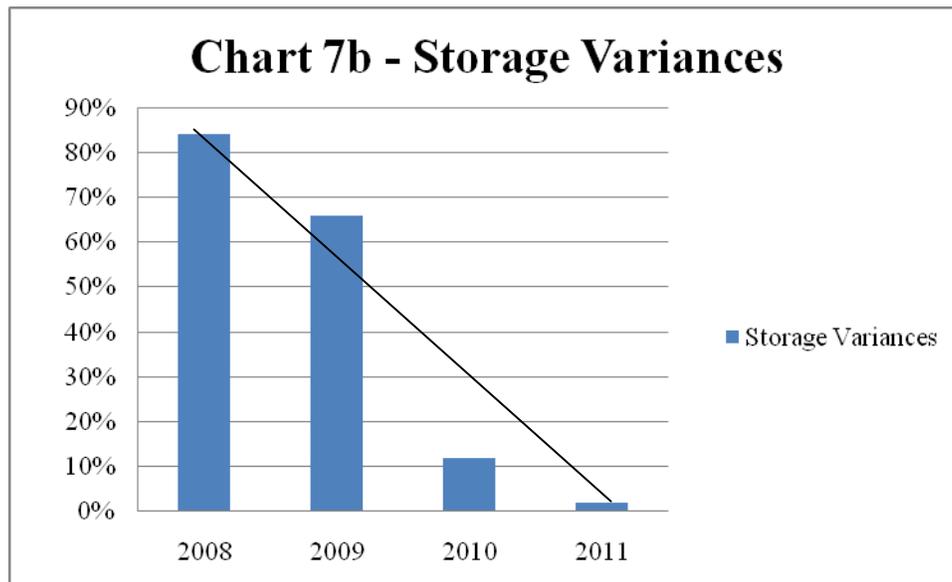
Table 7: Centralized Storage Exception and Variance 2011

Facility	Exceptions		Variances		BEAMS	AOS
687	2	1.9%	6	1.9%	108	108
Total Equipment		108				
% Exception		1.9%				
% Variance		1.9%				

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment. Variances are calculated by multiplying the equipment count by 3 because there are three separate variances possible on each piece of equipment.



Source: AOS inventory audit data



Source: AOS inventory audit data

As illustrated in **Charts 7a** and **7b**, accounting for the storage of equipment for the BEP program has improved significantly over the last four years. Facility 687 is a consolidated storage facility created by BEP based on the Auditor of State's 2008 audit recommendation to centralize the storage function. The 2008 audit of the storage facilities identified exceptions on 82 percent of the stored equipment and variances on 84 percent of the store equipment. The problem of maintaining inventory controls on the equipment was exacerbated by having six facilities at four different locations throughout the State.

The efforts undertaken in the first year of centralization and the housecleaning that accompanied the revised approach enabled BEP to improve the exception and variance results. As noted in the trend charts, the overall improvement in accountability for the inventory reflects staff efforts and procedural changes. During the inventory test of the centralized storage facility in 2011, exceptions and variances both decreased to 1.9 percent. The specialist responsible for this facility was assigned this duty during the BEP staff reductions and consolidation in 2010-2011 and has sustained the improvement process. Improvements reflect continued refinement in the procedures for accepting new equipment, moving equipment throughout the organization's facilities, and disposing of salvage equipment. The storage facility would be appropriate for cyclical counts in future years.

Recommendation Status

2008-1. BEP should follow the policies and procedures established by the Ohio Department of Administrative Services (DAS) in the State of Ohio Asset Management Policies and Procedures as authorized by ORC § 125.16 and DAS Directive No. 06-27. In particular, the *Physical Inventories* section provides guidance on general physical inventory procedures, including reconciling changes and exceptions; segregation of duties; and asset retirement.

This recommendation has been implemented and performance monitoring is ongoing. The average active inventory exception percentage at all the vending facilities statewide was 5 percent in 2010 down from 14 percent in 2008. In 2011, the total exception percentage for the selected facilities was 4.8 percent. The total exception percentage for all equipment in storage facilities was 81 percent in 2008. In 2011, the exception percentage is 1.9 percent. BEP's ongoing effort to follow and implement the recommended ORC and DAS procedures to manage inventory is reflected in the improvement in exceptions.

Challenges continue to be the ongoing growth of the equipment inventory, the movement of existing equipment and the removal and elimination of salvage equipment that can no longer be used. Inventory control also is weakened by limited training and education on inventory controls for the specialists. BEP has enlisted the services of AOS to help train specialists in inventory control during Specialists statewide training.

2008-2. BEP should establish an inventory schedule that includes both wall-to-wall and cyclical physical inventory counts, using a minimum accuracy measure of 95 percent as a performance goal. In addition, BEP should consider the use of a barcode system to track and maintain its asset inventory.

This recommendation has been partially implemented. Results of the 2010 inventory by district show significant improvements in the accuracy of the equipment inventory over the past three years. As a result, the districts in **Table 8** were considered for eligibility for a revised approach to the wall-to-wall inventory that has been completed in their district. **Table 8** summarizes the exceptions and variances for the districts that reached the minimum accuracy benchmark district-wide in 2010.

Table 8: Districts with Accuracy Exceeding 95 Percent

District	Exceptions	Variances
Cincinnati A	3%	3%
Dayton	5%	4%
Zanesville	2%	4%
Cleveland	3%	4%

Note: Percentage exceptions/variances calculated using exceptions and variances divided by total equipment.

These districts reflect improved inventory controls and BEP should use the results when planning future inventory procedures.

GAO also identified key factors that, as a result of management commitment, enable agencies to achieve consistent and accurate counts of physical inventory regardless of the approach chosen. These factors include the following:

- Establish accountability;
- Establish written policies;
- Select an approach;
- Determine the frequency of counts;
- Maintain segregation of duties;
- Enlist knowledgeable staff;
- Provide adequate supervision;
- Perform blind counts;
- Ensure completeness of counts;
- Execute physical counts;
- Perform research; and
- Evaluate count results.

Each of these attributes has characteristics that help organizations achieve accurate and consistent results.

The Dayton District experienced changes in BEP supervisors and the addition of facilities at Wright Paterson Air Force Base. Based on these changes BEP staff determined that a wall-to-wall inventory count was appropriate for 2011.

2008-3. ORSC/BEP should review current position responsibilities to ensure appropriate segregation of duties concerning asset management. RSC/BEP should also use the position responsibilities and evaluation processes to improve its inventory management processes and complete the inventory process in three months, in accordance with the Business Enterprise Operations Manual. Thorough planning and monitoring of the inventory results

are key mechanisms that offer an opportunity to gauge the inventory accuracy improvement and adapt these processes to meet to needs of the business operators. However, using the inventory counts and accuracy ratings would also help RSC/BEP better hold specialists accountable for the inventory under their stewardship.

This recommendation has been implemented. ORSC/BEP completed the revision of the Administrative Rules through the Ohio General Assembly's Joint Committee on Agency Rule Review (JCARR), which included, but were not limited to, the review of staff responsibilities and agency oversight. These rules were adopted and confirmed through the agency and JCARR. The newly adopted rules are posted on the register of Ohio website.

2008-4. ORSC/BEP should revise the BEAMS asset disposition codes to mirror the codes listed in the Business Enterprise Operations Manual. The list of 26 possible disposition codes noted in the manual is consistent with the information used for asset disposition in the Statewide Facility Asset Management System (FAMS). Using more specific disposition codes would give ORSC more discretion in describing the reason for the disposition of State-owned assets and better ensure the final disposition of assets is accurately recorded.

2009-1. BEP staff responsible for recording assets in BEAMS should attend OAKS asset management training offered by the Ohio Department of Administrative Services

BEP is considering the use of alternative asset disposition codes for disposal of salvage, obsolescent, or non-working equipment. The asset disposition codes being added to the existing system enables the specialist and management to communicate equipment disposal status more succinctly. In addition, staff attended training and are considering the efficacy of changing from the BEAMS legacy system to the FAMS asset management system. AOS recognizes the systemic difficulties with migrating from an existing asset management system to a new system, and the learning curve associated with the changeover. Implementation for this recommendation is ongoing in 2011.

Client Response

The letter that follows is ORSC's official response to the performance audit. Throughout the audit process, staff met with BEP administrators to ensure substantial agreement on the factual information presented in the report. When the Program administrators disagreed with information contained in the report and provided supporting documentation, revisions were made to the audit report.



John R. Kasich
Governor
Kevin L. Miller
Executive Director

Rehabilitation Services Commission

Bureau of Services for the Visually Impaired
Bureau of Vocational Rehabilitation
Division of Disability Determination

RSC Commissioners

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November 28, 2011

Dave Yost
Auditor of State
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

Dear Auditor Yost:

The Ohio Rehabilitation Services Commission (ORSC) appreciates the Auditor of State engagement to audit the ORSC, Business Enterprise Program (BEP) physical asset inventory of equipment owned by ORSC for the purpose of operating the BEP.

The request by ORSC for the audit provides the BEP with an independent physical count of all BEP equipment and compares the count with the existing inventory. In an effort to increase the efficiency and accountability of the BEP, the audit and recommendations derived from the audit will assist the program in meeting these initiatives.

The BEP agrees with the recommendation within the audit and plans to address it as soon as possible. In addition, each of the prior recommendations remains priority processes. Several initiatives have already begun which will further help the BEP maximize our efforts to increase accountability with regard to our equipment inventory. BEP has included the recommendations as well as steps underway from the final report.

Again, ORSC appreciates your earnest public service.

Sincerely,

Kevin L. Miller
Executive Director
Ohio Rehabilitation Services Commission