



Dave Yost • Auditor of State

NORTH EAST OHIO NETWORK COUNCIL OF GOVERNMENT

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Dave Yost • Auditor of State

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 OH 43215

Dear Ms. Schroeder:

As permitted by Ohio Revised Code Section 5123.05 and as required by the *Application for a §1915(c) Home and Community Based Services 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 North East Ohio Network Council of Government (NEON COG or the COG) prepared its *Income and Expenditure Report* (Cost Report) and *County Summary Workbooks*¹ for the year ended December 31, 2011 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (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 Council of Government'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.

Revenue Testing

1. DODD requested us to compare the COG's receipts with those reported on *Schedule C Income Report* of the *County Summary Workbooks* and report variances exceeding two percent of total receipts on *Schedule C Income Report* or greater than \$1,000.

We compared amounts paid to the COG per the 2011 Annual Subsidy Amount and Reconciliation Final reports (DODD confirmations) to *Schedule C, Income Report* of the *County Summary Workbooks*.

We found differences as reported in Appendix A.

2. We scanned the COG's trial balance and general ledger reports to see if any transfers were recorded on the COG's *Income and Expenditure Report* of the *County Summary Workbooks*.

We found no transfers.

¹ NEON COG recorded receipts and disbursements on behalf of the county developmental disabilities (County Boards). NEON COG prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following County Boards: Ashtabula, Ashland, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne

Payroll Testing

1. DODD asked us to determine if employee salaries on the COG's payroll register and trial balance were within two percent of payroll costs reported on the COG cost report and the *County Summary Workbooks*.

We compared the total payroll costs per the COG's payroll register and trial balance with payroll costs reported on the COG cost report and the *County Summary Workbooks*.

We found differences exceeding two percent as reported in Appendix A.

2. We selected a haphazard sample of five employees and compared the COG's payroll journal and job descriptions, if needed, to the worksheet on the COG's cost report or the *County Summary Workbooks* in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than two percent of the total wage and benefit of any worksheet affected.

We found differences greater than two percent as reported in Appendix A.

3. We scanned the COG's payroll journal for 2011 and compared classification of employees to entries on the COG cost report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

Trial Balance Analysis and Non-Payroll Expenditures Testing

1. We compared the COG's total assets to total liabilities plus equity on the trial balance report.

We found no differences or computational errors.

2. DODD asked us to compare the COG's disbursements on the trial balance report and general ledger reports to *Schedule A, Summary of Service Costs-By Program* and Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks*, and report variances exceeding \$100 for total service contracts, other expenses and COG expenses on any Worksheet.

We compared all service contracts, other expenses and COG expenses on *Schedule A, Summary of Service Costs-By Program* and Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks* to disbursements on the COG's trial balance report and general ledger reports.

We found differences exceeding \$100 as reported in Appendix A.

3. DODD asked us to determine whether the COG's disbursements on the general ledger reports were properly classified within two percent of total service contracts, other expenses and COG expenses for Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks* and if these Worksheets included disbursements over \$100 which are non-federal reimbursable under 2 CFR Appendix B.

We scanned the COG's general ledger report for service contracts, other expenses and COG expense rows on Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2

through 10 of the *County Summary Workbooks* and reviewed documentation to identify disbursements not classified according to 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 for misclassified and non-federal reimbursable costs.

4. We haphazardly selected a sample of 60 non-payroll disbursements from the general ledger report that were classified as total service contracts, other expenses or COG expenses on Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks*.

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 found differences as reported in Appendix A for misclassified and non-federal reimbursable costs.

5. We scanned the COG's general ledger reports for items purchased during 2011 that met the COG's capitalization criteria and traced them to inclusion on the COG's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the COG'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 COG's capitalization procedures and the guidelines listed above.

2. DODD asked us to compare the COG's depreciation schedule to *Worksheet 1, Capital Costs* of the COG cost report and report any variances exceeding \$100.

We compared all depreciation entries on *Worksheet 1, Capital Costs* of the COG Cost Report to the COG's Depreciation Schedule.

We found differences as reported in Appendix A.

3. We scanned the COG's Depreciation Schedule for 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared the COG's final 2010 Depreciation Schedule to the COG's 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period under review which were not in compliance with the Cost Report Guides.

We found no differences.

5. DODD asked us to haphazardly select the lesser of five of the COG's fixed assets or five percent of items which meet the COG's capitalization policy and are being depreciated in their first year in 2011 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides.

We did not perform this procedure as there were no purchases meeting the capitalization criteria.

6. DODD asked us to haphazardly select the lesser of five percent or 5 disposed assets in 2011 from the COG's list of disposed assets and determined if the asset was removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 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 as the County Board stated that no capital assets were disposed of in 2011.

Medicaid Administrative Claiming Testing

1. DODD asked us to contact its Office of Audits to report differences between the MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We compared salaries and benefits entered on the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to the COG's payroll records.

We found no differences exceeding one percent.

2. We compared the Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming* of the COG cost report.

We found differences as reported in Appendix A.

3. We compared Ancillary Costs on the Roll up Report for Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We found differences as reported in Appendix A.

4. DODD asked us to observe RMTS moments completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We were asked to determine if supporting documentation of the COG employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2011.

We did not perform this procedure as the COG did not receive RMTS observed moments for the third quarter of 2011.

[We did not receive a response from officials to the exceptions noted above.] or [The COG's response is attached. We did not audit the response and, accordingly, we express no opinion on it.]

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the COG's Cost Report. 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 COG, DODD, the Ohio Department of Medicaid, 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

September 26, 2013

cc: Shirley Riggs, Executive Director, North East Ohio Network Council of Government
Bud Patterson, Business Manager, North East Ohio Network Council of Government
Elfie Roman, Board President, North East Ohio Network Council of Government
Superintendents of all Member County Boards of Developmental Disabilities
Business Managers of all Member County Boards of Developmental Disabilities

**Appendix A
NEON COG
2011 Income and Expenditure Report and County Summary Workbook Adjustments**

Cost Report Location	Reported Amount	Correction	Corrected Amount
NEON Cost Report			
Schedule A			
16. Match Paid to DODD on Behalf of all County Boards	\$ 64,630,085	\$ 13,786	
		\$ (56,828)	
		\$ (154,727)	
		\$ (1,890,795)	
		\$ (90,076)	
		\$ 28,522	
		\$ (141,661)	
		\$ (207,608)	
		\$ (120,994)	
		\$ (670,902)	
		\$ (813,517)	\$ 60,525,286.17
Worksheet 1			
4. Fixtures	\$ -	\$ 3,926	\$ 3,926
5. Movable Equipment	\$ 14,849	\$ (14,849)	
		\$ 10,351	\$ 10,351
6. Leases and Rental	\$ 1,949	\$ (1,949)	\$ -
7. Other	\$ 105,600	\$ (105,600)	\$ -
Worksheet 2 (Indirect Cost)			
1. Salaries	\$ 988,263	\$ (555,811)	\$ 432,452
2. Benefits	\$ 365,199	\$ (365,199)	\$ -
4. Other Expenses	\$ 306,910	\$ 122,398	
		\$ 15,428	
		\$ (531)	\$ 444,205
Worksheet 2A (Program Supervision)			
1. Salaries	\$ 223,684	\$ (223,684)	\$ -
2. Benefits	\$ 56,958	\$ (56,958)	\$ -
Worksheet 4			
1. Salaries (A) MAC Cost	\$ 356,343	\$ (127,077)	\$ 229,266
1. Salaries (B) Non-federal Reimbursable	\$ 66,265	\$ (33,502)	\$ 32,763
4. Other Expenses (B) Non-federal Reimbursable	\$ 15,695	\$ 531	
		\$ 14,214	\$ 30,440
Medicaid Administration Worksheet			
Lines 6-10 Ancillary Costs	\$ -	\$ 11,463	\$ 11,463
Ashland			
Worksheet 5 (Direct Services)			
15. COG Expenses, (O) Non-federal Reimbursable	\$ -	\$ 62,839	\$ 62,839
Worksheet 9 (Service & Support Administration)			
26. COG Expenses, (N) Service & Support Administration	\$ -	\$ 12,557	\$ 12,557
Ashtabula			
Worksheet 2 (Indirect Costs)			
10. COG Expenses, (O) Non-federal Reimbursable	\$ 2	\$ 56,828	
		\$ 3,945	\$ 60,775
Worksheet 5 (Direct Services)			
14. Service Contracts (L) Community Residential	\$ 123,687	\$ 6,412	\$ 130,099
14. Service Contracts (M) Family Support Services	\$ 42,621	\$ 269	\$ 42,890
15. COG Expenses, (O) Non-federal Reimbursable	\$ -	\$ 27	\$ 27
Worksheet 9 (Service & Support Administration)			
26. COG Expenses, (N) Service & Support Administration	\$ -	\$ 4,612	\$ 4,612

Columbiana**Worksheet 2 (Indirect Costs)**

10. COG Expenses, (O) Non-federal Reimbursable	\$	4,680	\$	154,727	
			\$	8,446	\$ 167,853

Worksheet 5 (Direct Services)

14. Service Contracts (L) Community Residential	\$	27,245	\$	4,593	\$ 31,838
14. Service Contracts (M) Family Support Services	\$	86,749	\$	524	\$ 87,273
15. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	56,357	\$ 56,357

Worksheet 9 (Service & Support Administration)

26. COG Expenses, (N) Service & Support Administration	\$	-	\$	47,750	\$ 47,750
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Cuyahoga**Schedule A**

4. Resite	\$	-	\$	7,417	\$ 7,417
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Worksheet 2 (Indirect Costs)

10. COG Expenses, (O) Non-federal Reimbursable	\$	22,449	\$	1,890,795	
			\$	434,753	\$ 2,347,997

Worksheet 5 (Direct Services)

14. Service Contracts (L) Community Residential	\$	-	\$	38,399	\$ 38,399
14. Service Contracts (M) Family Support Services	\$	1,806,783	\$	29,236	\$ 1,836,019
14. Service Contracts (O) Non-federal Reimbursable	\$	-	\$	15,662	\$ 15,662

Worksheet 6 (MAC)

16. COG Expenses (I) Medicaid Administration	\$	101,693	\$	(101,693)	\$ -
16. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	101,693	
			\$	152,969	\$ 254,662

Geauga**Worksheet 2 (Indirect Costs)**

10. COG Expenses, (O) Non-federal Reimbursable	\$	135	\$	90,076	
			\$	300	\$ 90,511

Worksheet 5 (Direct Services)

15. COG Expenses (L) Community Residential	\$	209,109	\$	8,065	\$ 217,174
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Worksheet 6 (MAC)

16. COG Expenses (I) Medicaid Administration	\$	1,628	\$	(1,628)	\$ -
16. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	1,628	\$ 1,628

Worksheet 9 (Service & Support Administration)

26. COG Expenses, (N) Service & Support Administration	\$	-	\$	14,571	\$ 14,571
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Lake**Schedule A**

1. Room and Board	\$	57,525	\$	11,386	\$ 68,911
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Worksheet 2 (Indirect Costs)

10. COG Expenses (O) Non-Federal Reimbursable	\$	49	\$	93,219	\$ 93,268
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Worksheet 5 (Direct Services)

15. COG Expenses (L) Community Residential	\$	152,255	\$	12,264	
			\$	55,107	
			\$	112,831	\$ 332,457
15. COG Expenses (M) Family Support Services	\$	295,137	\$	1,238	\$ 296,375
15. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	580	\$ 580

Worksheet 9 (Service & Support Administration)

26. COG Expenses, (N) Service & Support Administration	\$	-	\$	38,840	\$ 38,840
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Lorain**Worksheet 2 (Indirect Costs)**

10. COG Expenses, (L) Community Residential	\$	126,749	\$	312,070	\$ 438,819
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10. COG Expenses, (O) Non-federal Reimbursable	\$	909	\$	57,379	\$	58,288
Worksheet 5 (Direct Services)						
15. COG Expenses (L) Community Residential	\$	1,377,550	\$	474	\$	1,378,024
15. COG Expenses (M) Family Support Services	\$	65,465	\$	344		
			\$	56,508	\$	122,317
Worksheet 6 (MAC)						
16. COG Expenses (I) Medicaid Administration	\$	10,898	\$	(10,898)	\$	-
16. COG Expenses (O) Non-Federal Reimbursable	\$	-	\$	10,898	\$	10,898
Worksheet 7E (Occupational Therapy)						
21. COG Expenses (L) Community Residential	\$	31,464	\$	11,054	\$	42,518
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	4,393	\$	33,201	\$	37,594
Mahoning						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	56,530	\$	56,530
Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	246,692	\$	1,805	\$	248,497
14. Service Contracts (M) Family Support Services	\$	81,509	\$	5,847	\$	87,356
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	44,133	\$	44,133
Medina						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	2,453	\$	138,020		
			\$	7,483	\$	147,956
Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	361,798	\$	14,527	\$	376,325
14. Service Contracts (M) Family Support Services	\$	108,160	\$	711	\$	108,871
14. Service Contracts (O) Non-federal Reimbursable	\$	-	\$	24,301	\$	24,301
Worksheet 6 (MAC)						
16. COG Expenses (I) Medicaid Administration	\$	1,593	\$	(1,593)	\$	-
16. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	1,593		
			\$	3,641	\$	5,234
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	6,705	\$	6,705
Schedule C						
I. County						
B. Interest	\$	-	\$	15,983	\$	15,983
V. Other						
13. 2009 Waiver Reconciliation	\$	2,028	\$	58,907	\$	60,935
Portage						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	12,983	\$	207,608		
			\$	63,548	\$	284,139
Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	325,138	\$	17,223	\$	342,361
14. Service Contracts (M) Family Support Services	\$	159,571	\$	3,167	\$	162,738
14. Service Contracts (O) Non-federal Reimbursable	\$	150,932	\$	5,403	\$	156,335
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	25,683	\$	25,683
Richland						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	120,994		
			\$	127,369	\$	248,363

Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	197,241	\$	593	\$	197,834
14. Service Contracts (M) Family Support Services	\$	121,816	\$	354	\$	122,170
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	31,346	\$	31,346
Stark						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	600	\$	670,902		
			\$	44,601	\$	716,103
Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	1,589,934	\$	21,136	\$	1,611,070
14. Service Contracts (M) Family Support Services	\$	147,078	\$	831	\$	147,909
14. Service Contracts (O) Non-federal Reimbursable	\$	-	\$	7,227	\$	7,227
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	54,839	\$	54,839
Summit						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	13,624	\$	813,517		
			\$	300	\$	827,441
Worksheet 5 (Direct Services)						
15. COG Expenses (L) Community Residential	\$	-	\$	969	\$	969
15. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	3,990	\$	3,990
Worksheet 6 (MAC)						
16. COG Expenses (I) Medicaid Administration	\$	63,867	\$	(63,867)	\$	-
16. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	63,867		
			\$	96,197	\$	160,064
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	69,066	\$	69,066
Trumbull						
Worksheet 5 (Direct Services)						
15. COG Expenses, (O) Non-federal Reimbursable	\$	-	\$	114,282	\$	114,282
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	17,113	\$	17,113
Wayne						
Worksheet 2 (Indirect Costs)						
10. COG Expenses, (O) Non-federal Reimbursable	\$	6	\$	300	\$	306
Worksheet 5 (Direct Services)						
14. Service Contracts (L) Community Residential	\$	5,510	\$	15,457	\$	20,967
14. Service Contracts (O) Non-federal Reimbursable	\$	-	\$	68	\$	68
Worksheet 9 (Service & Support Administration)						
26. COG Expenses, (N) Service & Support Administration	\$	-	\$	64,035	\$	64,035

Explanation of Correction

A/C 110-04 Match paid not included for Astabula
Ashtabula administrative fees incorrectly included in match amo
Columbiana administrative fees incorrectly included in match an
Cuyahoga administrative fees incorrectly included in match amc
Geauga administrative fees incorrectly included in match amour
A/C 110-04 Match paid not included for Lake
Medina administrative and MAC fees incorrectly included in mat
Portage administrative fees incorrectly included in match amour
Richland administrative fees incorrectly included in match amou
Stark administrative fees incorrectly included in match amount
Summit administrative fees incorrectly included in match amoun

To record 2011 depreciation expense on fixtures
To reclassify non-capital expenses to WS 2, Line 4
To record 2011 depreciation expense on moveable equipment
To reclassify non-capital expenses to WS 2, Line 4
To reclassify non-capital expenses to WS 2, Line 4

Adjust to actual
Adjust to actual
To reclassify non-capital expenses to WS 2, Line 4
Adjust expenses to actual
Reclassify NRF expenses

Adjust to actual
Adjust to actual

To adjust to State MAC reports
To adjust to State MAC reports
Reclassify NRF expenses
To record the actual NFR expenditures for NEON

To adjust to actual per State report

MUI expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

QA & QARN expense allocation

Respite expenses not recorded

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

To reclass NFR expenses
To reclass NFR expenses
Additional MAC fees

Admin fees
Misc NFR fees

Waiver employee expense allocation

To reclass NFR expenses
To reclass NFR expenses

QA & QARN expense allocation

A/c 110-27 not recorded on cost report

Misc NFR fees

Waiver employee expense allocation
A/c 110-26 & 28 not recorded on cost report
A/c 119-00 not recorded on cost report
FSS employee expense allocation
MUI expense allocation

QA & QARN expense allocation

Expenses not recorded on cost report

Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
Expenses not recorded on cost report

Reclassify MAC Expenses to Non-Federal Reimbursable
Reclassify MAC Expenses to Non-Federal Reimbursable

Expenses not recorded on cost report

QA & QARN expense allocation

Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

To reclass NFR expenses
To reclass NFR expenses
MAC fees incorrectly included in match

QA & QARN expense allocation

Adjust to actual

To record 2009 Waiver Reconciliation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
FSS employee expense allocation
MUI expense allocation

QA & QARN expense allocation

Admin fees
Misc NFR fees

Waiver employee expense allocation
MUI expense allocation

To reclass NFR expenses
MAC fee account incorrectly left off w/b

QA & QARN expense allocation

MUI expense allocation

QA & QARN expense allocation

Misc NFR fees

Waiver employee expense allocation
MUI expense allocation

QA & QARN expense allocation

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Dave Yost • Auditor of State

NORTH EAST OHIO NETWORK COUNCIL OF GOVERNMENT

MAHONING 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
NOVEMBER 7, 2013**