



Dave Yost • Auditor of State



**SHELBY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

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## Independent Accountants' 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, 8<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) 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 Shelby County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2011 and 2012 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2011 and 2012 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. 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.

### **Statistics – Square Footage**

1. DODD requested that we tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space. DODD also asked us to perform the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2010 square footage totals.

We toured the facilities and found no unreported rented or idle floor space.

We compared the 2011 and 2012 square footage totals to final 2010 square footage totals and found that the square footage reported changed by more than 10 percent.

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

We measured three rooms and compared the square footage to the County Board's square footage summary.

We found no variances exceeding 10 percent.

**Statistics – Square Footage (Continued)**

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

We compared square footage for each room on the floor plan of the S&H Products building to the County Board's summary for each year.

We found no variances exceeding 10 percent.

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

We compared the County Board's square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage*.

We found variances as reported in Appendix A (2011) and Appendix B (2012).

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

We obtained the County Board's methodology and compared it to the Cost Report Guides.

We found that the methodology used was not in accordance with the Cost Report guides and differences are reported in Appendix A (2011) and Appendix B (2012).

**Statistics – Attendance**

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

We determined that there were no unassigned program or general expenses-all program costs.

2. DODD requested that we compare the County Board's final 2010 typical hours of service reported on *Schedule B-1, Section B, Attendance Statistics* to the typical hours of service reported on *Schedule B-1* for 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2010 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2011.

We found no differences.

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

**Statistics – Attendance (Continued)**

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

We reported variances in Appendix A (2011). We found no differences in 2012.

4. DODD requested that we report variances if the County Board's 2011 number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2010 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation for 2011 on *Schedule B-1, Section B, Attendance Statistics*.

The number of reported individuals served did not change by more than 10 percent.

5. DODD requested that we report variances if the individuals served on the 2011 *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets if the variance in procedure 4 was greater than 10 percent.

We did not perform this test as the variance in procedure 4 was less than 10 percent.

6. DODD requested that we report variances in the total attendance days for five individuals for two months in 2012 between the County Board's monthly attendance documentation and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. DODD also asked us to compare the acuity level on the County Board's 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the Acuity Assessment Instrument for each individual.

We traced the number of attendance days for five Adult Day Services individuals from the January through May and July through November 2012 from the County Board's weekly attendance reports to *Schedule B-1*.

We found differences as reported in Appendix B (2012).

We compared each acuity level on the 2012 Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for the same five individuals. We also selected an additional individual to ensure that at least two individuals from each acuity level is tested, and performed the same acuity level comparison.

We found no differences.

7. DODD requested that we select 30 units from 2011 and 2012 and determine if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements of Ohio Admin. Code § 5123:2-9-05 (see Paid Claims testing, procedure 1). DODD requested that we report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides or if any unit did not meet the documentation requirements.

### **Statistics – Attendance (Continued)**

We haphazardly selected 15 units from 2011 and 15 units from 2012 from the County Board's Services Provided Detail reports and determined if the units were calculated in accordance with the Cost Report Guides and met the service documentation requirements.

We found no differences or instances of non-compliance with these documentation requirements.

### **Acuity Testing**

1. DODD requested that we report variances if the Days of Attendance by Acuity supplemental worksheet for 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month report for the days of attendance for Day Habilitation/Adult Day Services/Vocational Habilitation services with the Days of Attendance by Acuity supplemental worksheet for 2011.

We found no differences.

2. We compared two individuals from each acuity level on the County Board's 2011 Day Services Attendance Summary by Consumer, Location, Acuity and Month report to the 2011 Acuity Assessment Instrument for each individual.

We found no differences.

### **Statistics – Transportation**

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

We compared the number of one-way trips from the County Board's Units Delivered Transportation by Service, Month and Age Group and monthly Pre-School trips reports with those statistics as reported in *Schedule B-3*. We also footed the transportation reports for accuracy.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

2. DODD requested that we report variances of more than 10 percent of the total trips taken for five individuals for both 2011 and 2012, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for five adults for one week in June 2011 and October 2012 from the County Board's daily reporting documentation to *Schedule B-3*.

We found no differences.

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

**Statistics – Transportation (Continued)**

The County Board did not report the cost of bus tokens, cabs on *Schedule B-3*. We reviewed the County Board's State Expenses Detailed Reports for any of these costs not identified by the County Board. We found unreported costs as reported in Appendix A (2011) and Appendix B (2012).

**Statistics – Service and Support Administration (SSA)**

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

We compared the number of Targeted Case Management (TCM), Other SSA Allowable and SSA Unallowable units from the County Board's Case Notes Listing for TCM Billing - Subtotaled by Consumer reports with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

We also determined that the County Board had Home Choice units in 2012 which were erroneously reported as SSA Unallowable units on *Schedule B-4*. The County Board provided the Case Note Detail by Consumer reports for each Home Choice individual. We totaled the units and reported the differences in Appendix B (2012).

2. DODD requested that we report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 60 Other SSA Allowable units for both 2011 and 2012 from the Case Note Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences exceeding 10 percent in 2011. We found no differences in 2012.

3. DODD requested that we report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 60 SSA Unallowable units for both 2011 and 2012 from the Case Note Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) and included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

We found no differences in 2011. We found differences as reported in Appendix B (2012).

4. DODD requested that we report decreases exceeding five percent in total 2011 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report. DODD also asked us to report changes exceeding five percent in total 2012 SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

### Statistics – Service and Support Administration (Continued)

We compared the final 2010 SSA units to the final 2011 SSA units and the final 2011 SSA units to the final 2012 SSA units.

The final 2011 SSA Unallowable units decreased by more than five percent or more from 2010. The final 2012 TCM and SSA Unallowable units increased by more than five percent and Other SSA Allowable units decreased by five percent or more from 2011. We obtained the County Board's explanation that the Service and Support Administration department received training through The Billing Connection, which specifically focused on allowable and non-allowable billing for TCM. This increase in knowledge produced a change in how the SSAs documented, resulting in increases or decreases of unallowable units. The decrease or increase was also affected by individuals who were served on the SSAs caseload.

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

We haphazardly selected a sample of 60 general time Units for both 2011 and 2012 from the Case Note Listing for TCM Billing - Subtotaled by Consumer reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

### Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. DODD requested that we compare the receipt totals from the county auditor's detailed receipt reports for the County Board to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We compared the receipt totals from the 12/31/2011 and 12/31/2012 county auditor's Five Year Revenue History Report for the Shelby County DD (50), MRDD Severance and Benefit (92), Medicaid Enhanced FMAP (90), Capital Improvement (107), Ohio Department of Education Grants (119), Trust Funds (126), MRS - Daycare (121) and Ohio Department of Education (139) funds to the county auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found no differences.

2. DODD requested that we determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds, and if the Cost Reports do not reconcile within limits, to perform procedure 3.

Total County Board receipts were within 1/4 percent of the county auditor's yearly receipt totals reported for these funds.

### Revenue Cost Reporting and Reconciliation to the County Auditor Report (Continued)

3. DODD requested that we compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's 2011 Revenue Report and 2012 State Account Code Detailed Report and other supporting documentation.

We did not perform this procedure as the Cost Reports reconciled within acceptable limits.

4. DODD requested that we compare revenue entries on *Schedule C, Income Report* to the Council of Governments prepared County Board Summary Workbooks for 2011 and 2012.

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

We found no differences in 2011. We found differences as reported in Appendix B (2012).

5. We reviewed the County Board's Revenue Report for January 2011 and the State Account Code Detail Report for 2012 and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$72,232 in 2011 and \$451,517 in 2012;
- IDEA Early Childhood Special Education revenues in the amount of \$46,971 in 2011 and \$50,141 in 2012; and
- Title XX revenues in the amount of \$56,492 in 2011 and \$49,258 in 2012.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$86,437 in 2012; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix B (2012).

We also noted Opportunities for Ohioans with Disabilities expenses in 2011 and we reclassified and offset on *Schedule a1, Adult Program* as reported in Appendix A (2011).

### Paid Claims Testing

1. We selected 100 paid services among all service codes from 2011 and 2012 from the Medicaid Billing System (MBS) data and determined if the services met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H)-(1)-(2), and 5101:3-48-01(F) as applicable to the specific service provided:
  - Date of service;
  - Place of service;
  - Name of the recipient;
  - Name of the provider;
  - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
  - Type of service;
  - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided;

### **Paid Claims Testing (Continued)**

- Group size in which the services were delivered; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

For non-medical transportation service codes, we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18(H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f). In addition, for selected transportation service codes that have contracted services, DODD requested that we compare the County Board's usual and customary rate with the reimbursed rate to ensure that the County Board was reimbursed the lesser of the two as per Ohio Admin. Code § 5123:2-9-06. For any errors found, DODD asked that we obtain documentation and identify all overpayments related to reimbursements exceeding the usual and customary rate.

We found no instances of non-compliance with these documentation requirements. There were no non-medical transportation services provided by a commercial vehicle/bus or taxi/livery in our sample.

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

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

We found no instances where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

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

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2011 and 2012 on the MBS Summary by Service Code report.

We found no differences.

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report**

1. DODD requested that we compare the disbursement totals from the county auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursements report for County Board's funds.

We compared the disbursement totals from the 12/31/2011 and 12/31/2012 county auditor's report listed on the on the *Reconciliation to County Auditor Worksheets* to the county auditor's Five Year Expenditure History Report for the Shelby County DD (50), MRDD Severance and Benefit (92), Medicaid Enhanced FMAP (90), Capital Improvement (107), Ohio Department of Education Grants (119), Trust Funds (126), MRS - Daycare (121) and Ohio Department of Education (139) funds.

**Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)**

We found no differences.

2. DODD requested that we determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds and, if Cost Reports did not reconcile within acceptable limits, to perform procedure 3.

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

3. DODD requested that we compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's State Expense Detail Reports and other supporting documentation.

We did not perform this procedure as the Cost Report reconciled within acceptable limits.

4. DODD requested that we compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expenses entries on worksheets 2 through 10 to the County Board's State Expense Detailed Reports and other supporting documentation such as county tax settlement sheets.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

5. DODD requested that we compare disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the COG prepared County Board Summary Workbooks.

We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 1 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

We also reclassified COG expenses previously allocated to Enclave after determining that these costs were for employees responsible for Payment Authorization for Waiver Services and the County Board did not bill Medicaid for this program. We reported these differences in Appendix A (2011) and Appendix B (2012).

6. DODD requested that we determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

### **Non-Payroll Expenditures and Reconciliation to the County Auditor Report (Continued)**

We scanned the County Board's State Expenses Detailed Reports for service contracts and other expenses in the following columns and worksheets: column (X) General Expense-All Programs on worksheets 2 through 8; column (N) Service and Support Administration Costs on worksheet 9; and columns (E) Facility Based Services, (F) Enclave and (G) Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We reported misclassified and non-federal reimbursable costs in Appendix A (2011) and Appendix B (2012).

7. DODD requested that we scan the County Board's detailed expense reports for items purchased during 2011 and 2012 that met the County Board's capitalization threshold and trace them to inclusion on the County Board's fixed asset listing.

We scanned the County Board's State Expenses Detailed Reports for items purchased during 2011 and 2012 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria.

8. DODD requested that we select 20 disbursements from 2011 and 2012 from the County Board's detailed expense reports that were classified as service contract and other expenses on worksheets 2 through 10 and determine 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 haphazardly selected 20 disbursements from 2011 and 2012 from the County Board's County Board's State Expense Detailed Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2011). We reported misclassified costs in Appendix B (2012).

### **Property, Depreciation, and Asset Verification Testing**

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

We found no inconsistencies as a result of applying this procedure.

2. DODD requested that we compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

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

### **Property, Depreciation, and Asset Verification Testing (Continued)**

We found no differences.

3. We compared the County Board's final 2010 Depreciation Schedule to the County Board's 2011 and 2012 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found differences as reported in Appendix A (2011) and Appendix B (2012).

4. We haphazardly selected two of the County Board's fixed assets which meet the County Board's capitalization policy and were being depreciated in their first year in either 2011 or 2012 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences in 2011. We found differences as reported in Appendix B (2012).

5. DODD requested that we haphazardly select the lesser of five percent or 20 disposed assets from 2011 and 2012 from the County Board's list of disposed assets and determine if the asset was removed from the County Board's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 and 2012 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 haphazardly selected one disposed asset from the County Board's 2012 list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2012 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found differences as reported in Appendix B (2012).

### **Payroll Testing**

1. DODD requested that we determine whether total County Board salaries and benefits in the Cost Reports were within two percent of the county auditor's report totals for the County Board's funds.

We totaled salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the county auditor's Five Year Expenditure History Report for the Shelby County DD (50), MRDD Severance and Benefit (92), Medicaid Enhanced FMAP (90), Capital Improvement (107), Ohio Department of Education Grants (119), Trust Funds (126), MRS - Daycare (121) and Ohio Department of Education (139) funds.

The variance was less than two percent.

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

### **Payroll Testing (Continued)**

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's State Expense Detail Reports.

We found no differences exceeding \$100 in 2011. We found no differences in 2012.

3. DODD requested that we select a sample of 25 percent of the average number of employees for the two-year period and compare the County Board's organizational chart, staffing/payroll journal and job descriptions, if needed, to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides. If misclassification errors exceed 10 percent, DODD requested that we perform procedure 4.

We selected 40 employees and compared the County Board's organizational chart and State Expenses Detailed Reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2011) and Appendix B (2012).

4. DODD requested that we scan the County Board's detailed payroll reports for 2011 and 2012 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in procedure 3 above exceeded 10 percent.

We did not perform this procedure as the errors in procedure 3 did not exceed 10 percent.

### **Medicaid Administrative Claiming (MAC)**

1. DODD requested that we contact its Random Moment Time Study (RMTS) Coordinator to report differences if the MAC salary and benefits versus the County Board's payroll records exceeded one percent or more.

We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's State Expenses Detailed Reports.

We found no variance exceeding one percent.

2. We compared the MAC Cost by Individual reports to *Worksheet 6, Medicaid Administration Worksheet* for both years.

We found no differences.

3. We compared Ancillary Costs on the Roll Up Report for the Ohio Department of Medicaid (ODM) report to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We reported differences in Appendix A (2011) and Appendix B (2012).

**Medicaid Administrative Claiming (Continued)**

4. We selected eight RMTS observed moments completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 and five RMTS observed moments from the second quarter of 2012 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the County Board 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 2010 and 2012.

We found no differences.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

August 25, 2015

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**Appendix A**  
**Shelby County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Schedule B-1, Section A</b>				
1. Building Services (C) Child	1,289	578	1,867	To match square footage summary
14. Facility Based Services (B) Adult	25,931	(156)	25,775	To reclassify community employment square footage
16. Supported Emp. - Comm Emp. (B) Adult	-	156	156	To reclassify community employment square footage
<b>Schedule B-1, Section B</b>				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	17	3	20	To correct individuals served
<b>Schedule B-3</b>				
5. Facility Based Services (H) Costs of Bus, Tokens, Cabs Fourth Quarter	\$ -	\$ 2,440	\$ 2,440	To record bus pass costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	28	298	326	To correct number of trips
<b>Worksheet 1</b>				
2. Land Improvements (A) Early Intervention	\$ 74	\$ 802	\$ 876	To record depreciation
2. Land Improvements (B) Pre-School	\$ 364	\$ 1,056	\$ 1,420	To record depreciation
2. Land Improvements (E) Facility Based Services	\$ -	\$ 675	\$ 675	To record depreciation
2. Land Improvements (N) Service & Support Admin	\$ 1,374	\$ 253	\$ 1,627	To record depreciation
5. Movable Equipment (N) Service & Support Admin	\$ 6,242	\$ (4,470)	\$ 1,772	To remove depreciation
6. Capital Leases (U) Transportation	\$ 191,256	\$ (15,649)	\$ 175,607	To correct depreciation
8. COG Expenses (C) School Age	\$ 1	\$ 1	\$ 2	To match final COG workbook
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To match final COG workbook
8. COG Expenses (G) Community Employment	\$ -	\$ 1	\$ 1	To match final COG workbook
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ 180,655	\$ 105		To reclassify unallowable food expense
		\$ 438	\$ 181,198	To reclassify unallowable general government, donation and employee morale expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 38,733	\$ (105)		To reclassify unallowable food expense
		\$ (438)	\$ 38,190	To reclassify unallowable general government, donation and employee morale expenses
5. COG Expenses (A) Early Intervention	\$ 45	\$ (5)	\$ 40	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 134	\$ (7)	\$ 127	To match final COG workbook
5. COG Expenses (C) School Age	\$ 45	\$ 7	\$ 52	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 17	\$ 17	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ -	\$ 17		To match final COG workbook
		\$ (17)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (G) Community Employment	\$ -	\$ 23	\$ 23	To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 3,189	\$ (315)	\$ 2,874	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 940	\$ (93)	\$ 847	To match final COG workbook
5. COG Expenses (O) Non-Federal	\$ 167	\$ (17)	\$ 150	To match final COG workbook
10. Unallowable Fees (O) Non-Federal	\$ -	\$ 32,608	\$ 32,608	To match expense report
<b>Worksheet 2A</b>				
1. Salaries (B) Pre-School	\$ 87,010	\$ (87,010)	\$ -	To reclassify Early Childhood Director salary
1. Salaries (N) Service & Support Admin	\$ 68,061	\$ (68,061)	\$ -	To reclassify SSA Director salary
2. Benefits (B) Pre-School	\$ 19,524	\$ (19,524)	\$ -	To reclassify Early Childhood Director benefits
2. Benefits (N) Service & Support Admin	\$ 26,506	\$ (26,506)	\$ -	To reclassify SSA Director benefits
4. Other Expenses (A) Early Intervention	\$ 915	\$ (154)	\$ 761	To reclassify CEC membership expense
<b>Worksheet 3</b>				
5. COG Expenses (A) Early Intervention	\$ 6	\$ (1)	\$ 5	To match final COG workbook
5. COG Expenses (C) School Age	\$ 6	\$ 1	\$ 7	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 2	\$ 2	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ -	\$ 2		To match final COG workbook
		\$ 15	\$ (2)	To reclassify facility based COG expenses

**Appendix A (Page 2)**  
**Shelby County Board of Developmental Disabilities**  
**2011 Income and Expenditure Report Adjustments**

	<b>Reported</b>		<b>Correction</b>		<b>Corrected</b>		<b>Explanation of Correction</b>
	<b>Amount</b>				<b>Amount</b>		
<b>Worksheet 3 (Continued)</b>							
5. COG Expenses (G) Community Employment	\$ -	\$	2	\$	2		To match final COG workbook
5. COG Expenses (L) Community Residential	\$ 394	\$	(3)	\$	391		To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 116	\$	(1)	\$	115		To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 21	\$	(1)	\$	20		To match final COG workbook
<b>Worksheet 5</b>							
1 Salaries (B) Pre-School	\$ 835,159	\$	87,010	\$	922,169		To reclassify Early Childhood Director salary
2 Benefits (B) Pre-School	\$ 364,229	\$	19,524	\$	383,753		To reclassify Early Childhood Director benefits
3. Service Contracts (L) Community Residential	\$ 3,417	\$	(3,417)	\$	-		To reclassify fees paid to COG
4. Other Expenses (A) Early Intervention	\$ 8,921	\$	154	\$	9,075		To reclassify CEC membership expense
4. Other Expenses (D) Unasgn Children Program	\$ 7,281	\$	(50)	\$	7,231		To reclassify unallowable donation expense
4. Other Expenses (O) Non-Federal Reimbursable	\$ 389	\$	50	\$	439		To reclassify unallowable donation expense
5. COG Expenses (B) Pre-School	\$ 2,063	\$	97	\$	2,160		To match final COG workbook
5. COG Expenses (C) School Age	\$ 688	\$	193	\$	881		To match final COG workbook
<b>Worksheet 7-B</b>							
1. Salaries (E) Facility Based Services	\$ 69,140	\$	929	\$	70,069		To reclassify Registered Nurse salary
2. Employee Benefits (E) Facility Based Services	\$ 13,139	\$	147	\$	13,286		To reclassify Registered Nurse benefits
<b>Worksheet 8</b>							
3. Service Contracts (E) Facility Based Services	\$ 13,402	\$	(10,962)	\$	2,440		To match expense report
<b>Worksheet 9</b>							
1. Salaries (N) Service & Support Admin. Costs	\$ 466,209	\$	(929)				To reclassify Registered Nurse salary
		\$	68,061				To reclassify SSA Director salary
		\$	(28,512)	\$	504,829		To reclassify RSC salaries
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 172,616	\$	(147)				To reclassify Registered Nurse benefits
		\$	26,506				To reclassify SSA Director benefits
		\$	(6,980)	\$	191,995		To reclassify RSC benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 25,073	\$	(7,285)				To match expense report
		\$	(6,338)	\$	11,450		To reclassify RSC expenses
4. Other Expenses (N) Service & Support Admin. Costs	\$ 30,482	\$	(2,723)				To reclassify RSC expenses
		\$	(974)	\$	26,785		To reclassify fees paid to COG
<b>Worksheet 10</b>							
1. Salaries (G) Community Employment	\$ 10,615	\$	28,512	\$	39,127		To reclassify RSC salaries
2. Employee Benefits (G) Community Employment	\$ 5,840	\$	6,980	\$	12,820		To reclassify RSC benefits
3. Service Contracts (E) Facility Based Services	\$ 48,907	\$	(14,361)	\$	34,546		To match expense report
3. Service Contracts (G) Community Employment	\$ -	\$	6,338	\$	6,338		To reclassify RSC expenses
4. Other Expenses (G) Community Employment	\$ -	\$	2,723	\$	2,723		To reclassify RSC expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$	290	\$	290		To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ -	\$	290				To match final COG workbook
		\$	(290)	\$	-		To reclassify facility based COG expenses
5. COG Expenses (G) Community Employment	\$ -	\$	387	\$	387		To match final COG workbook
<b>a1 Adult</b>							
10. Community Employment (B) Less Revenue	\$ -	\$	9,061				To record RSC expenses
		\$	28,512				To record RSC salaries
		\$	6,980	\$	44,553		To record RSC benefits

Appendix A (Page 3)  
 Shelby County Board of Developmental Disabilities  
 2011 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
<b>Reconciliation to County Auditor Worksheet</b>				
<b>Expense:</b>				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 1,574,615	\$ 3,417		To reclassify fees paid to COG
Less: Capital Costs	\$ (368,953)	\$ 974	\$ 1,579,006	To reclassify fees paid to COG
		\$ (802)		To reconcile off depreciation adjustment
		\$ (1,056)		To reconcile off depreciation adjustment
		\$ (675)		To reconcile off depreciation adjustment
		\$ 4,470		To reconcile off depreciation adjustment
		\$ (253)		To reconcile off depreciation adjustment
		\$ 15,649	\$ (351,620)	To reconcile off depreciation adjustment
<b>Medicaid Administration Worksheet</b>				
6- Ancillary Costs (A) Reimbursement	\$ -	\$ 1,567	\$ 1,567	To record ancillary costs
10. Requested Through Calendar Year				

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**Appendix B**  
**Shelby County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<u>Reported</u> <u>Amount</u>	<u>Correction</u>	<u>Corrected</u> <u>Amount</u>	<u>Explanation of Correction</u>
<b>Schedule A</b>				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 11,061	\$ (11,061)	\$ -	To match final COG workbook
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 8,856	\$ (8,856)	\$ -	To match final COG workbook
<b>Schedule B-1, Section A</b>				
1. Building Services (B) Adult	1,254	(961)	293	To match square footage summary
1. Building Services (C) Child	906	961	1,867	To match square footage summary
14. Facility Based Services (B) Adult	25,931	(156)	25,775	To reclassify community employment square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	156	156	To reclassify community employment square footage
17. Medicaid Administration (A) MAC	-	10	10	To reclassify MAC square footage
21. Service And Support Admin (D) General	2,038	(10)	2,028	To reclassify MAC square footage
<b>Schedule B-1, Section B</b>				
10 A (A) Facility Based Services	14,009	(3)	14,006	To correct days of attendance
<b>Schedule B-3</b>				
2. Pre-School (H) Cost Of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 665	\$ 665	To record parent reimbursement costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	11	17	28	To correct number of trips
<b>Schedule B-4</b>				
2. Other SSA Allowable units (D) 4th Quarter	1,041	5	1,046	To reclassify SSA Unallowable units
3. Home Choice Units (D) 4th Quarter	-	267	267	To reclassify Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	760	8	768	To record SSA Unallowable units
		(267)	501	To reclassify Home Choice units
		(5)	496	To reclassify SSA Unallowable units
<b>Schedule C</b>				
<b>I. County</b>				
(B) Interest- COG Revenue	\$ 65,742	\$ 5,206	\$ 70,948	To match final COG workbook
<b>Worksheet 1</b>				
2. Land Improvements (A) Early Intervention	\$ 96	\$ 802	\$ 898	To record depreciation
2. Land Improvements (B) Pre-School	\$ 416	\$ 1,056	\$ 1,472	To record depreciation
2. Land Improvements (E) Facility Based Services	\$ -	\$ 675	\$ 675	To record depreciation
2. Land Improvements (N) Service & Support Admin	\$ 1,304	\$ 253	\$ 1,557	To record depreciation
5. Movable Equipment (U) Transportation	\$ 64,591	\$ 226	\$ 64,817	To record loss on disposal
5. Movable Equipment (X)	\$ 8,264	\$ (792)	\$ 7,472	To correct depreciation
6. Capital Leases (U) Transportation	\$ 217,792	\$ (42,185)	\$ 175,607	To correct depreciation
8. COG Expenses (B) Pre-School	\$ 24	\$ (1)	\$ 23	To match final COG workbook
8. COG Expenses (E) Facility Based Services	\$ -	\$ 1	\$ 1	To reclassify facility based COG expenses
8. COG Expenses (F) Enclave	\$ 1	\$ (1)	\$ -	To reclassify facility based COG expenses
8. COG Expenses (L) Community Residential	\$ 70	\$ (3)	\$ 67	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ -	\$ 37	\$ 37	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ 33	\$ (1)	\$ 32	To match final COG workbook
<b>Worksheet 2</b>				
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 3,134	\$ 3,134	To reclassify unallowable general governmental expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 44,018	\$ (3,134)	\$ 40,884	To reclassify unallowable general governmental expenses
5. COG Expenses (A) Early Intervention	\$ 297	\$ 5	\$ 302	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 898	\$ 15	\$ 913	To match final COG workbook
5. COG Expense (C) School Age	\$ 313	\$ 5	\$ 318	To match final COG workbook
5. COG Expense (E) Facility Based Services	\$ -	\$ 24	\$ 24	To reclassify facility based COG expenses
5. COG Expense (F) Enclave	\$ 24	\$ (24)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (L) Community Residential	\$ 2,638	\$ 42	\$ 2,680	To match final COG workbook

**Appendix B (Page 2)**  
**Shelby County Board of Developmental Disabilities**  
**2012 Income and Expenditure Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Worksheet 2 (Continued)</b>				
5. COG Expense (M) Family Support Services	\$ -	\$ 1,483	\$ 1,483	To match final COG workbook
5. COG Expense (N) Service & Support Admin	\$ 1,264	\$ 21	\$ 1,285	To match final COG workbook
5. COG Expense (O) Non-Federal Reimbursable	\$ 206	\$ 5,210	\$ 5,416	To match final COG workbook
<b>Worksheet 3</b>				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 6,800	\$ (5,724)	\$ 1,076	To reclassify direct facility based expenses
5. COG Expenses (A) Early Intervention	\$ 34	\$ 2	\$ 36	To match final COG workbook
5. COG Expenses (B) Pre-School	\$ 102	\$ 8	\$ 110	To match final COG workbook
5. COG Expenses (C) School Age	\$ 35	\$ 3	\$ 38	To match final COG workbook
5. COG Expenses (E) Facility Based Services	\$ -	\$ 3	\$ 3	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ 3	\$ (3)	\$ -	To reclassify facility based COG expenses
5. COG Expenses (L) Community Residential	\$ 299	\$ 23	\$ 322	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ -	\$ 178	\$ 178	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ 143	\$ 11	\$ 154	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 23	\$ 2	\$ 25	To match final COG workbook
<b>Worksheet 5</b>				
5. COG Expenses (M) Family Support Services	\$ -	\$ 19,917	\$ 19,917	To match final COG workbook
<b>Worksheet 7B</b>				
1. Salaries (E) Facility Based Services	\$ 68,550	\$ 137	\$ 68,687	To reclassify Registered Nurse salary
2. Employee Benefits (E) Facility Based Services	\$ 14,123	\$ 51	\$ 14,174	To reclassify Registered Nurse benefits
<b>Worksheet 8</b>				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 20,505	\$ (9,073)	\$ 11,432	To match expense report
<b>Worksheet 9</b>				
1. Salaries (N) Service & Support Admin. Costs	\$ 459,694	\$ (137)	\$ 459,557	To reclassify Registered Nurse salary
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 224,697	\$ (51)	\$ 224,646	To reclassify Registered Nurse benefits
3. Service Contracts (N) Service & Support Admin. Costs	\$ 19,057	\$ (1,393)	\$ 17,664	To reclassify behavior support expenses
<b>Worksheet 10</b>				
3. Service Contracts (E) Facility Based Services	\$ 25,719	\$ 5,724	\$ 31,443	To reclassify direct facility based expenses
		\$ 1,393	\$ 32,836	To reclassify behavior support expenses
5. COG Expenses (E) Facility Based Services	\$ -	\$ 324	\$ 324	To reclassify facility based COG expenses
5. COG Expenses (F) Enclave	\$ 324	\$ (324)	\$ -	To reclassify facility based COG expenses
<b>a1 Adult</b>				
10. Community Employment (B) Less Revenue	\$ -	\$ 21,983	\$ 21,983	To record RSC expenses
		\$ 27,891	\$ 27,891	To record RSC salaries
		\$ 15,956	\$ 65,830	To record RSC benefits
<b>Reconciliation to County Auditor Worksheet Expense:</b>				
Less: Capital Costs	\$ (427,903)	\$ 42,185	\$ (385,718)	To reconcile off depreciation adjustment
		\$ (802)	\$ (386,520)	To reconcile off depreciation adjustment
		\$ (1,056)	\$ (387,576)	To reconcile off depreciation adjustment
		\$ (675)	\$ (388,251)	To reconcile off depreciation adjustment
		\$ (253)	\$ (388,504)	To reconcile off depreciation adjustment
		\$ (226)	\$ (388,730)	To reconcile off depreciation adjustment
		\$ 792	\$ (387,938)	To reconcile off depreciation adjustment
Less: Westcon COG Expenses to Schedule A (Room & Less: Board, etc.)	\$ (23,685)	\$ 19,917	\$ (3,768)	To reconcile off Schedule A COG expenses
<b>Medicaid Administration Worksheet</b>				
6-1C Ancillary Costs (A) Reimbursement Requested Through Calendar Year	\$ -	\$ 2,163	\$ 2,163	To record ancillary costs



# Dave Yost • Auditor of State

**SHELBY COUNTY BOARD OF DEVELOPMENTAL DISABILITIES**

**SHELBY COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 29, 2015**