



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Developmental Disabilities
30 East Broad Street
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Developmental Disabilities (DODD), on the *Income and Expenditure Report* of the Stark County Board of Developmental Disabilities (County Board) for the years ended December 31, 2015 and 2016 (Cost Reports). The County Board's management is responsible for preparing these reports. 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. We compared program costs and statistics to reported square footage and found no corresponding costs for Adult Speech/Audiology square footage. We reclassified costs to Adult Speech/Audiology as reported in Appendix A (2015). We found no errors in 2016.
2. We compared the 2015 and 2016 square footage to the most recently reviewed totals and found program areas that changed by more than 10 percent and performed procedures 3 and 4 on those program areas.
3. We compared the square footage for each room on the floor plans of the West Stark Center in 2015 and Southgate School building in 2016 to the County Board's summary. We found square footage was allocated in accordance with DODD's Guide to Preparing Income and Expenditure Report for 2015 and 2016 (Cost Report Guides).
4. We compared the County Board's square footage summaries to the Cost Reports. We reported variances exceeding 10 percent in Appendix A (2015). We found no variances in 2016.
5. We reviewed reclassifications identified in the payroll testing procedures and found no additional square footage variances.

Statistics – Attendance

1. We reviewed the Cost Reports and found no individuals served or units of service were omitted resulting in unallocated program or general expenses-all program costs.
2. We compared the number of individuals served, days of attendance and 15 minute units on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month report and the Billing History reports to the Cost Reports Guides. We found no variances.

We also footed the County Board's attendance reports for accuracy and found no computation errors in 2015; however, we found computational errors as reported in Appendix B (2016).

Statistics – Attendance (Continued)

3. We traced total attendance days for one Enclave and four Adult Day Service individuals for two months in 2015 and 2016 between the County Board's monthly attendance documentation and the Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Cost Reports. We found variances as reported in Appendix A (2015) and Appendix B (2016). We compared the differences to the Medicaid Billing System (MBS) and determined the County Board was incorrectly reimbursed for one day of attendance (service code FXD) in 2015 and 11 days (service code AXD) in 2016. See Paid Claims Testing for recoverable findings.

We also compared the acuity level on the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month reports to the Acuity Assessment Instrument for each individual and ensured at least two individuals from each acuity level were selected.

4. We selected 15 Community Employment units for both 2015 and 2016 from the Billing History reports and compared the calculation of the units to the Cost Report Guides and the service documentation requirements of Ohio Admin. Code § 5123:2-9-15. We found no variances.

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Transportation Trips by Age Group and Transportation Tally Reports to the Cost Reports. We found variances greater than two percent of total adult program trips as reported in Appendix A (2015) and Appendix B (2016).
2. We traced the number of trips for nine adults and one child for February 2015 and August 2016 from the County Board's daily reporting documentation to the County Board's Transportation Trips by Age Group Reports and the Cost Reports. We found no variances greater than 10 percent of the total trips tested.
3. We compared the cost of bus tokens/cabs from the County Board's Expense Ledger Mapping reports to the amounts reported on the Cost Reports. We found no unreported transportation costs.

Statistics – Service and Support Administration (SSA)

1. We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable units from the County Board's Services Provided Detail reports to the Cost Reports. We found variances greater than two percent as reported in Appendix A (2015) and Appendix B (2016).
2. We selected 60 Other SSA Allowable units for both 2015 and 2016 from the Services Provided Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances.
3. We selected 30 SSA Unallowable units for 2015 and 30 units for 2016 from the Services Provided Detail reports and compared the case note to the activities listed in Ohio Admin. Code § 5160-48-01(D) and the elements required by Ohio Admin. Code § 5160-48-01(F). We found no variances in 2015. The variances in 2016 were greater than 25 percent and we selected an additional sample of 30 SSA Unallowable units. The combined error rate exceeded 25 percent and we projected and then removed 17,003 units for general time activities. We reported this variance in Appendix B.

Statistics – Service and Support Administration (Continued)

4. We confirmed with the County Board that it recorded case note documentation for non-individual specific activities (general time units), as described in the Cost Report Guides, and identified these as SSA Unallowable units. We did not perform any testing of general time units as the County Board did not have separate reports tracking general time units. See Procedure 3 above.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's Receipt Accounts General Ledger by Account reports for the Developmental Disabilities (071) fund to the county auditor's report total reported on the reconciliation worksheet/form. We found no variances.

We then compared the total County Board receipts reported on the reconciliation worksheet/form to the county auditor's receipt totals and calculated that the Cost Reports reconciled within acceptable limits.

2. We inspected the County Board's Receipt Accounts General Ledger by Account reports and found sources of potential revenue offsets/applicable credits where revenues are maintained separately. The County Board did not offset corresponding expenses or separate costs between federal programs on the Cost Reports in accordance with 2 CFR 200.405 and 2 CFR 200.406 for the following:

- Miscellaneous refunds, reimbursements and other income in the amount of \$77,961 in 2015 and \$101,911 in 2016;
- IDEA Part B revenues in the amount of \$143,230 in 2015 and \$199,379 in 2016;
- IDEA Early Childhood Special Education revenues in the amount of \$29,243 in 2015 \$43,218 in 2016;
- School Lunch Program revenues in the amount of \$70,518 in 2015 and \$66,437 in 2016; and
- Help Me Grow revenues in the amount of \$23,778 in 2015 and \$46,433 in 2016.

We also noted Opportunities for Ohioans with Disabilities revenue in the amount of \$707,574 in 2015 and \$672,910 in 2016; however, the County Board separated corresponding expenses on the *Reconciliation to the County Auditor Worksheet*.

Paid Claims Testing

Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60.

1. We selected 50 paid claims among all service codes (excluding TCM) for both 2015 and 2016 from the MBS data. We compared the County Board's service documentation to the requirements of each respective service code per Ohio Admin. Code § 5123:2-9 in effect at the time of service delivery.

We found instances of non-compliance in the following service codes: Supported Employment - Community - 15 minute unit (FCO); Adult Day Support and Vocational Habilitation Combination - 15 minute unit (AXF/FXF/SXF); Non-Medical Transportation - One-way trip - Eligible vehicle (FTB); and Supported Employment - Enclave - 15 minute unit (FNF). We calculated recoverable findings for non-compliance related to units paid as described in the tables below. We also reported corresponding unit adjustments in Appendix A (2015) and Appendix B (2016).

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Paid Claims Testing (Continued)

2. We selected 50 TCM paid claims per year from the MBS data for 2015 and 2016 and compared the County Board's documentation to the requirements in Ohio Admin. Code § 5160-48-01 in effect at the time of service delivery. We found instances of non-compliance in 2015 as described in the table below and reported corresponding unit adjustments in Appendix A. We found no errors in 2016.
3. We did not perform the procedure to compare the County Board's usual and customary rate with the reimbursed rate as we found no instances of contracted services in the claims selected.
4. We did not perform the procedure to compare new transportation contracts to the guidance for non-medical transportation services issued by DODD on May 15, 2015 as the County Board had no contract with a commercial carrier.

Recoverable Finding - 2015

Service Code	Units	Non-TCM Review Results	Finding
FXF	20	Lack of supporting documentation	\$20.37
FTB	1	Units billed in excess of service delivery	\$12.07
TCM Review Results			
TCM	9	Units billed in excess of service delivery	\$87.03
Attendance Statistics Results			
FXD	1	Lack of supporting documentation	\$45.88
Total			\$165.35

Recoverable Finding - 2016

Service Code	Units	Non-TCM Review Results	Finding
AXF	9	Units billed in excess of service delivery	\$6.84
FCO	16	Lack of service documentation	\$103.40
FNF	38	Billed incorrect service code resulting in overpayment	\$8.67
FXF	7	Units billed in excess of service delivery	\$7.13
SXF	9	Units billed in excess of service delivery	\$9.14
Attendance Statistics Results			
AXD	11	Lack of Supporting Documentation	\$279.40
Total			\$414.58

5. We compared the reimbursed TCM units and Community Employment units from the MBS data to the final units reported and found total net Medicaid reimbursed units were less than final TCM and Community Employment units.
6. We compared the amounts reported on *Summary of Service Costs - By Program* for categories from Environmental Accessibility Adaptations to Other Waiver Services to the MBS data. We found total net reimbursements did not exceed disbursements by two percent.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the county auditor's report listed on the reconciliation worksheet/form to the county auditor's Expense Accounts General Ledger by Account reports for the Developmental Disabilities (071) and Capital (147) funds. We reported differences in Appendix A (2015). We identified no variances in 2016.

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

We then compared the total County Board disbursements reported on the reconciliation worksheet/form to the county auditor's disbursement totals and calculated that with the 2015 adjustment above the Cost Reports reconciled within acceptable limits.

2. We compared the County Board's Expense Ledger Mapping reports to all service contract and other expenses entries. We found no variances exceeding \$500 that resulted in reclassification to any program or worksheet/form.
3. We scanned the County Board's Expense Ledger Mapping reports and selected 60 disbursements from service contracts and other expenses. We inspected supporting documentation maintained by the County Board and compared the cost classification to the Cost Report Guides and 2 CFR 200. We reported variances greater than two percent of total service contracts and other expenses on any worksheet/form and costs which are non-federal reimbursable and greater than \$500 in Appendix A (2015) and Appendix B (2016).
4. We scanned the Expense Ledger Mapping reports for contracted transportation, service and support administration and adult services in the Cost Reports without corresponding statistics that do not comply with 2 CFR 200.405 and the Cost Report Guides.

We found no contracted costs that lacked corresponding statistics in 2015 or 2016.

5. We inspected the County Board's Expense Ledger Mapping reports for items purchased during 2015 and 2016 that met the County Board's capitalization criteria and traced any items identified to the County Board's Depreciation Expenses report. We found no unrecorded capital purchases.
6. We determined the County Board uses the county's financial system for reporting; therefore, we did not perform the procedure to determine if the County Board reconciled its income and expenditures to the county's financial system.
7. We verified that corresponding costs were reported for each adult program with final attendance statistics and there were no adult program costs without final attendance statistics.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's Depreciation Expense reports to the Cost Reports. We found no variances greater than \$500.
2. We compared the County Board's 2014 Depreciation Expense reports to its 2015 and 2016 Depreciation Expense reports for changes in the depreciation amounts for assets purchased prior to the period 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. We found no variances greater than \$500.
3. Using the County Board's capitalization threshold, we selected the lesser of 10 or 10 percent of the fixed assets which were being depreciated for the first time in each 2015 and 2016. We computed the first year's depreciation for the two assets selected, based on their cost, acquisition data and useful life. We compared reported depreciation to the Cost Report Guides and the estimated useful lives prescribed in the 2013 American Hospital Association Asset Guide. We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

4. We selected three disposed assets from the County Board's list of disposed assets and confirmed the assets were removed from the Depreciation Expense report. We reported an adjustment in Appendix B (2016) for a gain reported by the County Board.

Payroll Testing

1. We compared total salaries and benefits on the Cost Reports to payroll disbursements yearly totals on the county auditor's Expense Accounts General Ledger By Account reports for the General (071) and Capital (147) funds. We found no variances greater than two percent.
2. We compared the County Board's Allocation of Salaries and Benefits reports to the Cost Reports. We found no variances that resulted in reclassifications to another program or worksheet/form exceeding \$500.
3. We selected lesser of 40 employees or 25 percent of the number of total employees in 2015 and 2016. For the 40 employees selected each year, we compared the County Board's organizational chart, Allocations of Salaries and Benefits reports and job descriptions to the worksheet/form in which each employee's salary and benefit costs were allocated. We found employee allocations which were not consistent with the Cost Report Guides as reported in Appendix A (2015) and Appendix B (2016). As the misclassification errors were less than 10 percent, no additional procedures were performed.

Medicaid Administrative Claiming (MAC)

1. We compared MAC salaries and benefits on the Individual Costs by Code reports to the County Board's Allocation of Salaries and Benefits reports and found County Board salary and benefit costs exceeded MAC salary and benefit costs.
2. We compared the Individual Costs by Code reports to the Medicaid Administration worksheet/form for both years and found no variances.
3. We selected 18 non-validated/approved RMTS observed moments for the third quarter of 2015 and 18 non-validated/approved moments for the second quarter of 2016 from the RMTS Participant Moments Question and Answer report. We inspected the County Board's documentation and compared the contents and classification to DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2014. We noted the County Board maintained documentation which met the minimum requirements, but did not always include additional supporting documentation as preferred by the RMTS Guide.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Stark County Board of Developmental Disabilities
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This report is intended solely for the use of the County Board and the DODD, and is not intended to be, and should not be used by anyone other than these specified parties.

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

October 24, 2018

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Appendix A
Stark County Board of Developmental Disabilities 2015
Income and Expenditure Report Adjustments

	Reported	Correction	Corrected	Explanation of Correction
Schedule B-1, Section A				
4. Nursing Services (B) Adult	1,141	338	1,479	To correct square footage
Schedule B-1, Section B				
10. A (C) Facility Based Services	38,854	(1)	38,853	To remove attendance day due to paid claims error.
12. B (C) Facility Based Services	18,813	(1)	18,812	To remove unsupported day of attendance
Schedule B-3				
3. School Age (G) One Way Trips- Fourth	10,881	(2)	10,879	To correct number of one-way trips
5. Facility Based Services (G) One Way Trips-	11,278	6,290	17,568	To correct number of one-way trips
6. Supported Emp. - Enclave (G) One Way	14,824	(1)		To correct number of one-way trips
		(1)		To correct number of one-way trips
		(1)	14,821	To correct number of one-way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	44,372	(9)	44,363	To remove units due to paid claim error
3. Home Choice Units (D) 4th Quarter	-	411	411	To correct Home Choice units
5. SSA Unallowable Units (D) 4th Quarter	7,912	(411)	7,501	To correct Home Choice units
Worksheet 2				
4. Other Expenses (O) Non-Federal	\$ 103,404	\$ 1,750	\$ 105,154	To reclassify DD awareness month expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,729,092	\$ (1,750)	\$ 1,727,342	To reclassify DD awareness month expenses
Worksheet 5				
1. Salaries (C) School Age	\$ 2,630,432	\$ (63,148)	\$ 2,567,284	To reclassify Adaptive Physical Development Specialist
2. Employee Benefits (C) School Age	\$ 1,152,918	\$ (27,678)	\$ 1,125,240	To reclassify Adaptive Physical Development Specialist
4. Other Expenses (C) School Age	\$ 119,422	\$ (13,290)	\$ 106,132	To reclassify physical therapy program expenses
4. Other Expenses (L) Community Residentia	\$ -	\$ 6,480	\$ 6,480	To reclassify special olympics expenses
Worksheet 6				
3. Service Contracts (O) Non-Federal	\$ -	\$ 146,966	\$ 146,966	To reclassify MUI investigation expenses
Worksheet 7-C				
4. Other Expenses (E) Facility Based Services	\$ -	\$ 746	\$ 746	To reclassify speech services expense
Worksheet 7-F				
1. Salaries (C) School Age	\$ 60,289	\$ 63,148	\$ 123,437	To reclassify Adaptive Physical Development Specialist
2. Employee Benefits (C) School Age	\$ 26,425	\$ 27,678	\$ 54,103	To reclassify Adaptive Physical Development Specialist
4. Other Expenses (C) School Age	\$ 5,140	\$ 13,290	\$ 18,430	To reclassify physical therapy program expenses
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 40,519	\$ (40,519)	\$ -	To reclassify truck driver salary
2. Employee Benefits (E) Facility Based	\$ 17,760	\$ (17,760)	\$ -	To reclassify truck driver benefits
4. Other Expenses (E) Facility Based Services	\$ 171,882	\$ (42,725)	\$ 129,157	To reclassify bus pass expenses
4. Other Expenses (G) Community Employment	\$ -	\$ 42,725	\$ 42,725	To reclassify bus pass expenses
Worksheet 9				
4. Other Expenses (N) Service & Support	\$ 453,200	\$ (146,966)	\$ 306,234	To reclassify MUI investigation expenses
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 4,342,297	\$ 71,910	\$ 4,414,207	To reclassify training coordinator salary
		\$ 40,519	\$ 4,454,726	To reclassify truck driver salary
1. Salaries (F) Enclave	\$ 1,795,033	\$ (71,910)	\$ 1,723,123	To reclassify training coordinator salary
2. Employee Benefits (E) Facility Based	\$ 1,911,518	\$ 31,518	\$ 1,943,036	To reclassify training coordinator benefits
		\$ 17,760	\$ 1,960,796	To reclassify truck driver benefits
2. Employee Benefits (F) Enclave	\$ 786,763	\$ (31,518)	\$ 755,245	To reclassify training coordinator benefits
4. Other Expenses (E) Facility Based Services	\$ 308,586	\$ (746)	\$ 307,840	To reclassify speech services expense
		\$ (6,480)	\$ 301,360	To reclassify special olympics expenses
		\$ 369,848	\$ 671,208	To reclassify facility based contract costs
4. Other Expenses (G) Community Employment	\$ 374,045	\$ (369,848)	\$ 4,197	To reclassify facility based contract costs
Reconciliation to County Auditor Worksheet Expense:				
Total from 12/31 County Auditor's Report	\$ 50,778,908	\$ 99	\$ 50,779,007	To match county auditor expense report

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Appendix B
Stark County Board of Developmental Disabilities 2016
Income and Expenditure Report Adjustments

Stark County Board of

Appendix B
Developmental Disabilities
2016 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Attendance Statistics				
15 Minute Units, Non-Title XX Only Supported Emp. - Community Employment	3,087	(16)	3,071	To remove units due to paid claims error
Total Days of Attendance by Acuity				
A, Facility Based Services (Non-Title XX Only)	31,698	(11)	31,687	To remove unsupported days of attendance
A, Supported Emp. - Enclave (Title XX Only)	457	(13)	444	To correct computational error
A-1, Supported Emp. - Enclave (Title XX Only)	606	13	619	To correct computational error
Annual Summary of Transportation Services				
Non-Title XX-Adult				
Facility Based Services, One Way Trips	36,010	5,330	41,340	To correct number of one-way trips
Supported Emp. - Enclave, One Way Trips	37,256	(1)	37,255	To correct number of one-way trips
		1,244	38,499	To correct number of one-way trips
Annual Summary of Units of Service - Service and Support Administration				
Home Choice Units, CB Activity	-	4,962	4,962	To correct Home Choice units
SSA Unallowable Units, CB Activity	42,507	(17,003)	25,504	To remove general time units
		(4,962)	20,542	To correct Home Choice units
Capital Costs				
Moveable Equipment, Transportation	\$ 319,668.00	\$ 2,000.00	\$ 321,668.00	To add depreciation removed from gain on sale of asset
Medicaid Administration				
Service Contracts, Non-Federal Reimbursable	\$ -	\$ 81,348.00	\$ 81,348.00	To reclassify MUI investigation expenses
Transportation Services				
Salaries, Facility Based Services	\$ 40,040.00	\$ (40,040.00)	\$ -	To reclassify truck driver salary
Employee Benefits, Facility Based Services	\$ 17,249.00	\$ (17,249.00)	\$ -	To reclassify truck driver benefits
Service Contracts, Facility Based Services	\$ -	\$ 108,447.00	\$ 108,447.00	To reclassify transportation costs
		\$ 1,062.00	\$ 109,509.00	To reclassify transportation costs
Other Expenses, Community Employment	\$ -	\$ 31,518.00	\$ 31,518.00	To reclassify cost of bus tokens, cabs
Other Expenses, Gen Expense All Program	\$ 528,714.00	\$ (31,518.00)	\$ 497,196.00	To reclassify cost of bus tokens, cabs
Services and Support Admin				
Other Expenses, Service & Support Admin Costs	\$ 250,627.00	\$ (81,348.00)	\$ 169,279.00	To reclassify MUI investigation expenses
Adult Program				
Salaries, Facility Based Services	\$ 4,051,875.00	\$ 65,356.00	\$ 4,117,231.00	To reclassify behavior trainer salary
		\$ 40,040.00	\$ 4,157,271.00	To reclassify truck driver salary
Salaries, Enclave	\$ 1,551,488.00	\$ (48,616.00)	\$ 1,502,872.00	To reclassify job placement specialist salary
Salaries, Community Employment	\$ 264,169.00	\$ (65,356.00)	\$ 198,813.00	To reclassify behavior trainer salary
		\$ 48,616.00	\$ 247,429.00	To reclassify job placement specialist salary
Employee Benefits, Facility Based Services	\$ 1,745,548.00	\$ 28,155.00	\$ 1,773,703.00	To reclassify behavior trainer benefits
		\$ 17,249.00	\$ 1,790,952.00	To reclassify truck driver benefits
Employee Benefits, Enclave	\$ 668,381.00	\$ (20,944.00)	\$ 647,437.00	To reclassify job placement specialist benefits
Employee Benefits, Community Employment	\$ 113,804.00	\$ (28,155.00)	\$ 85,649.00	To reclassify behavior trainer benefits
		\$ 20,944.00	\$ 106,593.00	To reclassify job placement specialist benefits
Service Contracts, Facility Based Services	\$ 191,567.00	\$ (108,447.00)	\$ 83,120.00	To reclassify transportation costs
		\$ 43,186.00	\$ 126,306.00	To reclassify facility based costs
Service Contracts, Community Employment	\$ 44,634.00	\$ (1,062.00)	\$ 43,572.00	To reclassify transportation costs
		\$ (43,186.00)	\$ 386.00	To reclassify facility based costs
Other Expenses, Facility Based Services	\$ 82,475.00	\$ 273,758.00	\$ 356,233.00	To reclassify facility based costs
Other Expenses, Community Employment	\$ 301,240.00	\$ (273,758.00)	\$ 27,482.00	To reclassify facility based costs

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Dave Yost • Auditor of State

DEPARTMENT OF DEVELOPMENTAL DISABILITIES- STARK

STARK 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 8, 2018