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CUYAHOGA 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 East Broad Street, 8th 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 Cuyahoga County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2012 and 2013 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2012 and 2013 (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 We compared program costs and statistics to square footage reported in the Cost Reports to identify potential square footage errors.

We found Dietary costs for preschool and school age in 2013 with no corresponding square footage; however, these costs were reclassified as part of the Non-Payroll Expenditures and Reconciliation to the County Auditor Report procedures.

We also compared 2012 and 2013 square footage totals to final 2011 square footage totals and performed the additional procedures listed below only on those areas that changed by more than 10 percent from the final 2011 square footage totals.

We found variances above 10 percent.

2. We compared square footage for each room on the floor plan of the William Patrick Day Building (2012) and the Southwest AAC Building (2013) to the County Board's summary for each year which rolls up the *Schedule B-1, Section A, Square Footage* to ensure square footage was allocated by program based on reported usage in accordance with the Cost Report Guides and identified any variances greater than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1*.

We found no variances in 2012 greater than 10 percent. We found no variances in 2013.

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Statistics – Square Footage (Continued)

3. We compared the County Board's original square footage summary to the square footage reported in each cell in *Schedule B-1, Section A, Square Footage* and identified variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances exceeding 10 percent.

4. We also reviewed differences from our payroll testing procedures to identify if they result in additional square footage variances greater than 10 percent for any cell in *Schedule B-1*.

We found no variances greater than 10 percent.

Statistics – Attendance

1. We reviewed the Cost Reports and determined 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 resulted in program or general expenses-all program costs not being allocated to the County Board's programs.

We found no unassigned program or general expenses-all program costs.

2. We compared the County Board's Day Services Attendance Summary by Consumer, Location, Acuity and Month and Services Provided Summary by Service and Consumer 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, Enclave 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 identified any variances greater than two percent of reported attendance statistics at each acuity level. We also footed the County Board's reports on attendance statistics for accuracy.

We reported variances greater than two percent in Appendix A (2012) for Supported Employment – Community Employment. We found no other differences in 2012 and 2013; however, the County Board provided a 2012 and 2013 Contract Services not in GateKeeper report which showed contracted Facility Based Service statistics that were omitted from *Schedule B-1*. We selected eight monthly invoices in both years from the 31 and 35 contractors, respectfully, and compared the total attendance days to the days on the reports. We found no differences in 2012 and no differences exceeding two percent in 2013. We reported the omitted statistics in Appendix A (2012) and Appendix B (2013).

3. We traced the number of total attendance days for four Adult Day Service and one Enclave individuals for two months in 2012 and 2013 between the County Board's monthly attendance documentation and Attendance Acuity reports and the number of days reported on *Schedule B-1, Section B, Attendance Statistics*. We then compared the acuity level on the County Board's attendance acuity report to the Acuity Assessment Instrument or other documentation for each individual. We also selected an additional individual in both 2012 and 2013 to ensure at least two individuals from each acuity level were tested, and performed the same acuity level comparison.

We found no differences.

Statistics – Attendance (Continued)

4. We selected 30 supported employment-community employment units from the Services Provided Summary by Service and Consumer reports and determined 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 to identify variances greater than 10 percent to *Schedule B-1, Section B, Attendance Statistics*.

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

Statistics – Transportation

1. We compared the number of one-way trips from the County Board's Adult Trips (database), EI Toddler Transportation, and Preschool and School Age Transportation and Enrollment reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total units reported on each row of *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found no variances.

2. We traced the number of trips for 10 adults for all months except February, August and December in 2012 and all months except January, February and December in 2013 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than 10 percent of the total trips tested each year.

We found no variances exceeding 10 percent in 2012. We found no errors in 2013.

3. We compared the cost of bus tokens/cabs from the County Board's Detailed Expenditure Report to the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services* and identified any variances greater than two percent of total costs reported on each row of *Schedule B-3*.

We found no differences exceeding two percent.

Statistics – Service and Support Administration (SSA)

1. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice and SSA Unallowable) from the County Board's Services Provided Detail Reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service-Service and Support Administration* and identified any variances greater than two percent of total units reported on each row of *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found no differences.

2. We haphazardly selected two samples of 60 Other SSA Allowable units for both 2012 and 2013 from the Services Provided Detail Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

The units found to be in error did not exceed 10 percent of our sample for 2012 and 2013.

Statistics – Service and Support Administration (Continued)

3. We haphazardly selected samples of 30 SSA Unallowable units for both 2012 and 2013 from the Services Provided Detail Reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F) to identify any variances greater than 10 percent of total units tested in each year.

We found no variances in 2012. The units found to be in error in 2013 exceeded 10 percent as reported in Appendix B (2013).

4. DODD asked us to 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 asked us to haphazardly select a sample of 60 general time units for each year and determine 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 to identify any variances greater than 10 percent of total units tested in each year.

We did not perform this procedure as the Board did not track General Time Units during the 2012 or 2013.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the county auditor's 2012 and 2013 Cash Receipts by CAFR Code reports for the Board of Developmental Disabilities (20R320), Title VI-B School Age (21A653), Title VI - Preschool grant (21A654), and Pathways II Cooperative Project (21A660) funds to the county auditor's report total reported on the *Reconciliation to County Auditor Worksheet*.

We then compared the total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's receipt totals to determine if the Cost Reports reconciled within acceptable limits. We found no differences and the Cost Reports reconciled within acceptable limits.

2. We compared revenue entries on *Schedule C, Income Report* to the final North East Ohio Network (COG) County Board Summary Workbooks for 2012 and 2013 and identified any variances.

We reported no differences in 2012. We reported differences for 2013 in Appendix B.

3. We reviewed the Cash Receipts by CAFR Code reports 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):

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

- Miscellaneous refunds, reimbursements and other income in the amount of \$5,740,572 in 2012 and \$6,599,458 in 2013;
- IDEA Part B revenues in the amount of \$74,462 in 2012 and \$104,250 in 2013;
- IDEA Early Childhood Special Education revenues in the amount of \$8,556 in 2012;
- Title VI-B revenues in the amount of \$405,796 in 2012 and \$218,382 in 2013;
- School Lunch Program revenues in the amount of \$39,955 in 2012; and
- Title XX revenues in the amount of \$950,788 in 2012 and \$906,790 in 2013.

We also noted Opportunities for Ohioans with Disabilities (formerly the Ohio Rehabilitation Services Commission) revenue in the amount of \$1,357,685 in 2012 and \$940,140 in 2013; however, corresponding expenses were offset on *Schedule a1, Adult Program* as reported in Appendix A (2012) and Appendix B (2013).

In addition, we found that the County Board already recorded employee health insurance contributions in the amount of \$467,423 in 2012 and \$462,931 in 2013 as revenue offsets on the *Allocation of Costs* for *a1, Adult* and *a3, kids*.

Paid Claims Testing

1. We selected 100 paid claims among all service codes from 2012 and 2013 from the Medicaid Billing System (MBS) data and compared these services to the County Board's service documentation to determine if the documentation matched requirements of each respective service code per Ohio Admin. Code § 5123:2-9. We applied the service documentation rules in effect at the time of service delivery.

For selected commercial transportation services codes that have contracted services, we compared 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, we obtained documentation and identified all overpayments related to reimbursements exceeding the usual and customary rate. Additionally, for any other selected services codes that have contracted services, we compared the County Board's contract rate with the reimbursed rate to ensure that the County Board was reimbursed no more than the contracted rate. For any errors found, we obtained documentation and identified all overpayments related to reimbursements exceeding the contract rate.

If there is no documentation to support paid claims or the units paid are not supported by service documentation per the Ohio Admin. Code, we calculated a recoverable finding. Recoverable findings are subject to interest collection pursuant to Ohio Rev. Code § 5164.60. We found instances of non-compliance with these documentation requirements in the following service codes: Adult Day Support - 15 minute unit (ADF/FDF); Supported Employment - Community - 15 minute unit (ACO/FCO); Adult Day/Vocational Habilitation Combination - 15 minute unit (AXF/FXF); Supported Employment - Enclave - 15 minute unit (ANF/FNF); Vocational Habilitation - daily unit (FVH); Vocational Habilitation - 15 minute unit (FVF); and Targeted Case Management - 15 minute unit (TCM) as described below.

We found no differences between the usual and customary and reimbursed rates. However, we also noted that management could not provide supporting documentation necessary to confirm management's assumptions about the reasonableness of the charges paid by the County Board for commercial transportation. See procedure 6 in the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section.

Paid Claims Testing (Continued)

We also noted TCM service units in 2012 and 2013 in which the individual was deceased on the date of service and did not meet the criteria for medical necessity. Per Ohio Admin. Code § 5160-48-01(B)(5) "Medically necessary" for the purposes of this rule means services and activities that are of an appropriate type, amount, duration, scope and intensity which are also appropriate to the individual's health and welfare needs, living arrangement, circumstances or expected outcomes."

Recoverable Finding - 2012 Finding \$480.05

Service Code	Units	Review Results	Finding
ADF	94	Units billed in excess of service delivery	\$92.42
AXF	39	Units billed in excess of service delivery	\$45.08
FDF	39	Units billed in excess of service delivery	\$27.12
FVH	1	Billed for absent day	\$26.70
FXF	31	Units billed in excess of service delivery	\$6.47
TCM	28	Service after date of death	\$277.17
FCO	4	Units billed in excess of service delivery	\$5.09
		Total	\$480.05

Recoverable Finding - 2013 Finding \$442.61

Service Code	Units	Review Results	Finding
ACO	48	Units billed in excess of service delivery	\$323.07
ANF	2	Units billed in excess of service delivery	\$1.85
AXF	48	Units billed in excess of service delivery	\$92.17
FNF	4	Units billed in excess of service delivery	\$3.70
FVF	2	Units billed in excess of service delivery	\$2.14
TCM	2	Services after date of death	\$19.68
		Total	\$442.61

Recommendation:

The County Board should implement a process for monitoring service documentation and Medicaid billing to ensure that services are submitted for reimbursement under the proper procedure code and number of units in compliance with DODD's Medicaid Waiver Billing Instructions which states in pertinent part, "A provider can only bill for actual units of service delivered." The County Board should also monitor TCM claims to ensure compliance with Ohio Admin. Code § 5160:1-2-01.2(J)(4) which states in pertinent part, "Coverage for an individual shall terminate on the date of the individual's death." The County Board should also determine if additional overpayments exist and contact DODD to remit payment as needed.

2. 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 to determine whether Medicaid reimbursed units were greater than final TCM and Supported Employment-Community Employment units.

Paid Claims Testing (Continued)

We found no instance where the Medicaid reimbursed units were greater than the TCM units. However, we found the Medicaid reimbursed units were greater than the final Supported Employment - Community Employment units reported by 15,019 units in 2012 and 4,998 in 2013.

The County Board explained that this was because Community Employment services provided by Goodwill Industries are provided in group settings and, although the services are billed at full number of units, the rate billed is a fractional rate depending on the number of individuals in the group that day. We selected one Community Employment paid claim under procedure 1 above and noted the unit rate reimbursed was reduced to a fractional rate and that an equally fractional unit was recorded on the Supported Employment Community GK Detail report. However, the procedures agreed to were not sufficient to confirm management's assumptions about the 2012 and 2013 total unit differences between Medicaid reimbursed units and final 2012 and 2013 Supported Employment-Community Employment units reported.

3. 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 2012 and 2013 on the MBS Summary by Service Code report to determine whether any reimbursements exceeded disbursements on *Schedule A* by two percent.

Because reimbursements exceeded the amount reported by two percent in 2012 we obtained the County Board's explanation that *Schedule A* included both waiver and non-waiver expenses. We reported differences in Appendix A (2012). We found no differences in 2013.

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 to County Auditor Worksheets* to the county auditor's Cash Disbursements by CAFR Code reports for the Board of Developmental Disabilities (20R320), Title VI-B School Age (21A653), and Pathways II Cooperative Project (21A660) funds.

We also compared the total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* to the county auditor's disbursement totals to determine if the Cost Reports reconciled within acceptable limits.

We reported differences in Appendix A (2012) and Appendix B (2013) and, with these adjustments, the Cost Reports reconciled within acceptable limits.

2. We compared County Board's Detail Trial Balance Year to Date and Crossover worksheet reports to all service contract and other expenses entries on worksheets 2 through 10, to identify variances resulting in reclassification to another program or worksheet exceeding \$750.

We found no differences. However, we noted the County Board reported square footage as non-federal reimbursable on *Schedule B-1, Section A, Square Footage* but did not include the same square footage as part of their allocation methodology used to allocate building service costs on *Worksheet 3, Building Services*. The County Board stated the Westlake building was rented to a lessee and that including this square footage would inaccurately allocate building service expenses. The County Board maintains ownership of the building, occupied this building during 2012 and stated it did provide the lawn care and landscaping for the building throughout the Cost Report period. Additionally, the lease agreement states, "All sums required to be paid by Tenant under this lease other than fixed rent, including without limitation taxes, utilities and any other payments herewith, shall be deemed to be "Additional Rent".

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

The procedures agreed to were not sufficient to confirm management's assumptions that no Westlake building costs were paid during the Cost Report period; therefore, we could not determine the reasonableness of the allocation methodology used for allocating costs on Worksheet 3.

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

We found no differences in 2012. We reported differences in Appendix B (2013).

Subsequent to issuing our April 28, 2016 report, we re-performed the comparison above and corrected COG adjustment amounts on *Worksheet 1, Family Support Services* and *Worksheet 3, Family Support Services* as reported in Appendix B (2013).

4. We scanned the County Board's 2012 and 2013 AP Detail Reports and judgmentally selected 100 disbursements from the service contracts and other expenses on worksheets 2,3,8,9 and 10. We determined if supporting documentation was maintained, the costs were allowable and properly classified according to the Cost Report Guides and 2 CFR 225 and identified any variances not classified and greater than two percent of total service contracts and other expenses on any of these worksheets or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and greater than \$750.

We also scanned for contracted services or COG expenses on *Worksheet 8, Transportation Services; Worksheet 9, Service and Support Administration Costs; and Worksheet 10, Adult Program* without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the County Board's programs received a measurable benefit as required under Appendix A, section (C)(3)(a) and the Cost Report Guides.

We reported misclassified and non-federal reimbursable costs in Appendix A (2012) and Appendix B (2013). We found statistics that should be reported by the County Board on *Schedule B-1* as noted in Appendix A (2012) and Appendix B (2013).

Recommendation:

Although the County Board's detailed expense reports did include a vendor and comments column, it was often not descriptive enough to determine if all transactions were properly classified and reported. Additionally, the County Board had numerous adjustments between worksheets on the Annual Crosswalk reports which rolls-up to the Cost Reports making it difficult to trace entries in the Cost Reports. Furthermore, there are several layers of reports which roll-up from the detailed expense reports to the Cost Reports which also hinders the ability to trace all entries.

We recommend the County Board ensure their records conform with DODD's Guide to Preparing Income and Expenditure Report which states, in pertinent part, "In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report. To avoid submitting extensive supplemental worksheets, organize accounts in a format that facilitates completion of the Income and Expense Report."

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

We also reviewed the contracts between the County Board and 13 transportation providers and noted the County Board was charged either an hourly or per-mile rate. Through our review of the contract and discussion with the County Board, the additional amount paid was for ensuring compliance with rules and safe driving conditions, scheduling and adjusting routes, advising the County Board and providing data on transportation matters, and attending County Board staff meetings.

The County Board could not provide specific financial records (detail ledgers, financial budgets, etc.) to show how the rates in the agreement were developed or how they related to services specific to the County Board. The County Board provided no support to document its efforts to ensure that the expenses were a reasonable cost for the County Board to incur and that were in compliance with CMS Publication 15-1, Section 2304, which requires the County Board to have cost information that is "current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidences of cost (purchase requisitions, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc.), which pertain to the determination of reasonable cost, capable of being audited." For example the contract could include a detailed budget by expense type to show the service components and corresponding costs for what the County Board is buying.

Recommendation:

We recommend the County Board ensure that its costs for contracted commercial transportation services meet all applicable requirements as outlined in the Cost Report Guides, 2 CFR Part 225 and the Provider Reimbursement Manual (CMS Publication 15-1) and the technical assistance bulletin provided by DODD relating to Commercial Transportation. This includes meeting the requirement in Section 2103 to be a prudent and cost-conscious buyer that refuses to pay more than the going price for an item or service, and seeks to economize by minimizing cost. Implicit in the intention that actual costs be paid to the extent they are reasonable is the expectation that the provider seeks to minimize its costs and that its actual costs do not exceed what a prudent and cost conscious buyer pays for a given item or service. The County Board should seek assistance from DODD as needed.

5. We scanned the County Board's AP Detail reports for items purchased during 2012 and 2013 reported on worksheets 2,3,8,9 and 10 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's fixed asset listing. We found no unrecorded purchases meeting the capitalization criteria.
6. We determined if the County Board reconciled its income and expenditures on a monthly basis in accordance with Ohio Admin. Code § 5123:2-1-02 (L)(1) by verifying that the County Board maintained documentation of the reconciliation for at least one month in each calendar year.

The County Board had supporting documentation for the month of February 2012 and October 2013 that it reconciled its income and expenditures with the County Auditor.

Property, Depreciation, and Asset Verification Testing

1. We compared the depreciation costs reported in the County Board's Fixed Asset Inventory reports and Worksheet 1 capital crossover worksheet report to the amounts reported on *Worksheet 1, Capital Costs*, and identified any cell variances greater than \$750.

We found no differences.

Property, Depreciation, and Asset Verification Testing (Continued)

2. We compared the County Board's final 2011 Fixed Asset Inventory reports and prior year depreciation adjustments to the County Board's 2012 and 2013 Fixed Asset Inventory reports 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 to identify any cell variances greater than \$750.

We found differences exceeding \$750 as reported in Appendix A (2012) and Appendix B (2013).

3. We verified the County Board's capitalization threshold and haphazardly selected 19 of the County Board's fixed assets which meet the capitalization threshold and were being depreciated in their first year in 2012 or 2013 and determined if the useful lives agreed to the estimated useful lives prescribed in the 2008 or 2013 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these 19 assets tested, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A (2012) and Appendix B (2013).

4. DODD asked us to haphazardly selected the lesser of 10 percent or 10 disposed assets from 2012 and 2013 from the County Board's list of disposed assets and determined 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 for the 11 disposed items tested, based on their 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 found differences as reported in Appendix B (2013) for four disposals. However, we noted the County Board was unable to find historical cost values for seven disposals in 2012 and 2013 we tested; therefore, we were unable to determine a gain or loss.

Recommendation:

We recommend that the County Board maintain the documentation for the purchases of assets until the asset is disposed or sold to meet the requirements contained in the Cost Report Guidelines which states in pertinent part that, "When depreciable assets with salvage value are disposed of an adjustment will be necessary in the county dd board's allowable cost. The amount of loss to be included on the Income and Expense Report is limited to the non-depreciated basis of the asset. The loss should be handled in the same manner as was the depreciation. Gains should be used to offset depreciation in the current year...In order to determine capital costs to be reported on Worksheet 1 and substantiate that determination, each county dd board must establish and maintain an ongoing record or ledger of asset acquisition and placed in service and depreciation calculation...The asset record or ledger must be structured to include asset description, asset number corresponding to the tagged asset, purchase date, useful life, historical cost, salvage value (minimum 10%), current depreciation amount calculated using the straight-line method and accumulated depreciation amount."

Payroll Testing

1. We compared total salaries and benefits from worksheets 2 through 10 from the Cost Reports and compared the yearly totals to the payroll disbursements on the county auditor's Cash Disbursements by CAFR Code reports for the Board of Developmental Disabilities (20R320) and , Title VI-B School Age (21A653) funds to identify variances greater than two percent of the county auditor's report totals for the funds.

Payroll Testing (Continued)

The variance was less than two percent.

2. We compared the salaries and benefit costs on the County Board's Summary of Wages and Benefits reports to the amounts reported on worksheets 2 through 10, to identify variances resulting in differences to another program or worksheet exceeding \$750.

We reported differences exceeding \$750 in Appendix A (2012) and Appendix B (2013).

3. We calculated a sample size of the lesser of 40 employees or 25 percent of the average number of total employees over the two year period. For the sample of 40 selected, we compared the County Board's organizational chart, payroll journal report and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. We identified any misclassification errors and, if the misclassification errors are greater than 10 percent of the sample tested, we would perform procedure 4.

We reported differences in Appendix A (2012) and Appendix B (2013).

4. DODD asked us to scan the County Board's payroll reports for 2012 and 2013 and compared the 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.

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

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the MAC Cost by Individual reports to the County Board's Salary and Benefit reports and determined if the MAC salary and benefits were greater by more than one percent. If the variance greater than one percent, we contacted DODD's Random Moment Time Study (RMTS) Coordinator to correct the misstatements identified.

We found the County Board's salaries and benefits exceeded MAC salary and benefits reported.

2. We compared the MAC Cost by Individual reports to Worksheet 6 for both years to identify any variances.

We found no differences.

3. We selected 10 RMTS observed moments and 10 percent of any RMTS moments above that amount that were completed by employees of the County Board from the DODD RMTS Participant Moments Question and Answer report for the 2nd quarter of 2012 and the 1st quarter of 2013. We selected 39 observed moments in 2012 and 37 observed moments in 2013 and determined if supporting documentation of the County Board employees' activity was maintained and properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2012.

We found no differences.

Cuyahoga County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

The County Board submitted an official response to the results of these agreed-upon procedures which is presented in Appendix C. We did not examine the County Board's 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 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, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

April 28, 2016 except for the corrected adjustments in Non-Payroll and Expenditure Reconciliation to the County Auditor, Procedure 3, which is as of October 12, 2017

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Appendix A
Cuyahoga County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L)	\$ 247,255	\$ (15,470)		To reclassify waiver expenses
		\$ (184,981)	\$ 46,804	To reclassify non waiver expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 172,450	\$ 15,470	\$ 187,920	To reclassify non waiver expenses
22. Respite (L) Community Residential	\$ 343,630	\$ (343,630)	\$ -	To reclassify non waiver expenses
25. Other Waiver Services (L) Community Residential	\$ 28,966	\$ (24,543)	\$ 4,423	To reclassify non waiver expenses
Schedule B-1, Section B				
1. Total Individuals Served By Program (C) Supported Emp. - Community Employment	345	152	497	To correct individuals served
6. A (A) Facility Based Services	1,471	50	1,521	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
8. B (A) Facility Based Services	457	34	491	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
9. C (A) Facility Based Services	534	80	614	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
12. B (A) Facility Based Services	86,483	4,939	91,422	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
13. C (A) Facility Based Services	95,366	15,847	111,213	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
Worksheet 1				
2. Land Improvements (X) Gen Expense All Prgm.	\$ 9,302	\$ 4,665	\$ 13,967	To record depreciation for assets not added by board from prior audit
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 112,716	\$ 1,006	\$ 113,722	To record depreciation for assets not added by board from prior audit
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 75,024	\$ (1,614)	\$ 73,410	To correct depreciation on incorrect useful life of asset
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 39,894	\$ 1,415	\$ 41,309	To record depreciation for assets not added by board from prior audit
Worksheet 2				
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,299,995	\$ 19,980	\$ 1,319,975	To reclassify HSA Fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 111,130	\$ 37,212	\$ 148,342	To reclassify advertising, gifts, and other NFR items
4. Other Expenses (X) Gen Expense All Prgm.	\$ 2,229,289	\$ (37,212)		To reclassify advertising, gifts, and other NFR items
		\$ (19,980)	\$ 2,172,097	To reclassify HSA Fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 3,446,710	\$ (54,033)	\$ 3,392,677	To reclassify Supervisor salary
2. Employee Benefits (E) Facility Based Services	\$ 1,329,040	\$ (20,835)	\$ 1,308,205	To reclassify Supervisor benefits
Worksheet 3				
1. Salaries (X) Gen Expense All Prgm.	\$ 64,032	\$ 42,325	\$ 106,357	To reclassify Services Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 24,690	\$ 16,320	\$ 41,010	To reclassify Services Manager benefits
4. Other Expenses (A) Early Intervention	\$ 293,941	\$ (1,895)	\$ 292,046	To reclassify overstated amount

Appendix A (Page 2)
Cuyahoga County Board of Developmental Disabilities
2012 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 5				
1. Salaries (C) School Age	\$ 1,670,745	\$ (42,325)	\$ 1,628,420	To reclassify Services Manager salary
2. Employee Benefits (C) School Age	\$ 644,234	\$ (16,320)	\$ 627,914	To reclassify Services Manager benefits
4. Other Expenses (L) Community Residential	\$ 708,145	\$ 24,543		To reclassify non waiver expenses
		\$ 343,630		To reclassify non waiver expenses
		\$ 184,981		To reclassify non waiver expenses
		\$ 27,543	\$ 1,288,842	To reclassify equipment to Community Residential
4. Other Expenses (M) Family Support Services	\$ 1,439	\$ 24,312	\$ 25,751	To reclassify adult diapers to family support services
Worksheet 7-B				
4. Other Expenses (X) Gen Expense All Prgm.	\$ 59,545	\$ 30,969	\$ 90,514	To reclassify medical supplies to Nursing
Worksheet 9				
4. Other Expenses (N) Service & Support Admin. Costs	\$ 262,568	\$ (24,312)		To reclassify Adult Diapers to Family Support Services
		\$ (30,969)		To reclassify medical supplies to Nursing
		\$ (27,543)	\$ 179,744	To reclassify equipment to Community Residential
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 15,960,616	\$ 54,033	\$ 16,014,649	To reclassify Supervisor salary
1. Salaries (G) Community Employment	\$ 511,098	\$ 16,103	\$ 527,201	To move VRP3 salaries and benefits to f
2. Employee Benefits (E) Facility Based Services	\$ 6,154,362	\$ 20,385	\$ 6,174,747	To reclassify Supervisor benefits
2. Employee Benefits (G) Community Employment	\$ 197,078	\$ 4,833	\$ 201,911	To move VRP3 salaries and benefits to f
4. Other Expenses (E) Facility Based Services	\$ 788,694	\$ (10,242)	\$ 778,452	To reclassify gifts
4. Other Expenses (F) Enclave	\$ 175,481	\$ (100,000)	\$ 75,481	To reclassify VRP3 match payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 10,242	\$ 10,242	To reclassify gifts
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 20,936	\$ 20,936	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: VRP3 Pathways Grant	\$ 1,199,304	\$ 100,000	\$ 1,299,304	To move VRP3 Match payments to rec to auditor
Less: Capital Costs	\$ (4,806,647)	\$ 1,614		To correct depreciation for wrong AHA useful life used
		\$ (4,665)		To record depreciation for assets not added by board from prior audit
		\$ (1,006)		To record depreciation for assets not added by board from prior audit
		\$ (1,415)	\$ (4,812,119)	To record depreciation for assets not added by board from prior audit
Less: VRP3 Wages & Benefits	\$ 20,936	\$ (20,936)	-	To move VRP3 salaries and benefits to worksheet 10
Total from 12/31 County Auditor's Report	\$ 191,844,821	\$ 13,471	\$ 191,858,292	To reconcile with the county auditor

Appendix B
Cuyahoga County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community Residential	\$ 180,058	\$ (128,168)	\$ 51,890	To reclassify non waiver expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$ 146,474	\$ (32,892)	\$ 113,582	To reclassify non waiver expenses
22. Respite (L) Community Residential	\$ 405,996	\$ (405,996)	\$ -	To reclassify non waiver expenses
25. Other Waiver Services (L) Community Residential	\$ 37,808	\$ (37,375)	\$ 433	To reclassify non waiver expenses
Schedule B-1, Section B				
6. A (A) Facility Based Services	1,218	36	1,254	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
8. B (A) Facility Based Services	442	24	466	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
9. C (A) Facility Based Services	495	83	578	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
12. B (A) Facility Based Services	82,870	4,752	87,622	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
13. C (A) Facility Based Services	88,912	20,117	109,029	To correct individuals served based on a revision to Contract Service Days not in Gatekeeper
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	11,154	4	11,158	To correctly report SSA units
5. SSA Unallowable Units (D) 4th Quarter	8,580	(4)	8,576	To correctly report SSA units
Schedule C				
II. Department of MR/DD				
(M) Other (Detail on Separate Sheet) - COG Revenue				
12. FSS Annual	\$ -	\$ 1,183,000	\$ 1,183,000	To match final COG workbook
13. FSS Refunds	\$ -	\$ 7,348	\$ 7,348	To match final COG workbook
14. CSS Annuals	\$ -	\$ 242,000	\$ 242,000	To match final COG workbook
15. ISS Annuals	\$ -	\$ 165,000	\$ 165,000	To match final COG workbook
Worksheet 1				
2. Land Improvements (K) Co. Board Operated ICF/MR	\$ 53,210	\$ (397)	\$ 52,813	To correct depreciation for wrong AHA life used on Asset
3. Buildings/Improve (X) Gen Expense All Prgm.	\$ 79,174	\$ 1,006	\$ 80,180	To record depreciation for assets not added by board from prior audit
4. Fixtures (K) Co. Board Operated ICF/MR	\$ 110,777	\$ (1,614)	\$ 109,163	To correct depreciation for wrong AHA life used on Asset
5. Movable Equipment (X) Gen Expense All Prgm.	\$ 20,218	\$ 4,665	\$ 24,883	To record depreciation for assets not added by board from prior audit
		\$ 5,913	\$ 30,796	To record loss on assets
8. COG Expenses (L) Community Residential	\$ 1	\$ (1)	\$ -	To match final COG workbook
8. COG Expenses (M) Family Support Services	\$ 554	\$ 5,398	\$ 5,952	To match final COG workbook
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 38	\$ 38	To match final COG workbook
8. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 12	\$ 12	To match final COG workbook
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 3,292,217	\$ 12,129	\$ 3,304,346	To reclassify salary for Intake Coordinator services
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 1,281,656	\$ 4,722	\$ 1,286,378	To reclassify benefits for Intake Coordinator services
4. Other Expenses (O) Non-Federal Reimbursable	\$ 135,659	\$ 68,175	\$ 203,834	To reclassify Donations and Gifts

Appendix B (Page 2)
Cuyahoga County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	Reported Amount		Correction		Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,962,305	\$	(68,175)	\$	1,894,130	To reclassify Donations and Gifts
5. COG Expenses (L) Community Residential	\$ 510	\$	(510)	\$	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 202,417	\$	(37,209)	\$	165,208	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$	1,061	\$	1,061	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 147	\$	189	\$	336	To match final COG workbook
Worksheet 2A						
1. Salaries (E) Facility Based Services	\$ 3,092,828	\$	(54,847)	\$	3,037,981	To reclassify Supervisor salary
2. Employee Benefits (E) Facility Based Services	\$ 1,204,035	\$	(21,352)	\$	1,182,683	To reclassify Supervisor benefits
5. COG Expenses (L) Community Residential	\$ 4	\$	(4)	\$	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,465	\$	(1,465)	\$	-	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1	\$	(1)	\$	-	To match final COG workbook
Worksheet 3						
1. Salaries (X) Gen Expense All Prgm.	\$ 39,710	\$	44,788	\$	84,498	To reclassify Services Manager salary
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 15,459	\$	17,436	\$	32,895	To reclassify Services Manager benefits
5. COG Expenses (L) Community Residential	\$ 36	\$	(36)	\$	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 14,387	\$	(309)	\$	14,078	To match final COG workbook
5. COG Expenses (N) Service & Support Admin	\$ -	\$	90	\$	90	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 10	\$	19	\$	29	To match final COG workbook
Worksheet 4						
3. Service Contracts (B) Pre-School	\$ 1,008	\$	(1,008)	\$	-	To reclassify snacks to direct service
3. Service Contracts (C) School Age	\$ 1,494	\$	(1,494)	\$	-	To reclassify snacks to direct service
Worksheet 5						
1. Salaries (C) School Age	\$ 602,745	\$	(44,788)	\$	557,957	To reclassify Services Manger salary
2. Employee Benefits (C) School Age	\$ 234,649	\$	(17,436)	\$	217,213	To reclassify Services Manager benefits
3. Service Contracts (B) Pre-School	\$ -	\$	1,008	\$	1,008	To reclassify snacks to direct service
3. Service Contracts (C) School Age	\$ 11,903	\$	1,494	\$	13,397	To reclassify snacks to direct service
4. Other Expenses (L) Community Residential	\$ 242,595	\$	32,892	\$	275,487	To reclassify non waiver expenses
		\$	37,375	\$	312,862	To reclassify non waiver expenses
		\$	128,168	\$	441,030	To reclassify non waiver expenses
		\$	405,996	\$	847,026	To reclassify non waiver expenses
5. COG Expenses (L) Community Residential	\$ 4,832	\$	(4,832)	\$	-	To match final COG workbook
5. COG Expenses (M) Family Support Services	\$ 1,916,863	\$	61,372	\$	1,978,235	To match final COG workbook
5. COG Expenses (O) Non-Federal Reimbursable	\$ 1,393	\$	2,660	\$	4,053	To match final COG workbook
Worksheet 7C						
5. COG Expenses (M) Family Support Services	\$ -	\$	7,348	\$	7,348	To match final COG workbook
Worksheet 7E						
5. COG Expenses (M) Family Support Services	\$ -	\$	3,941	\$	3,941	To match final COG workbook
Worksheet 7F						
5. COG Expenses (M) Family Support Services	\$ -	\$	5,176	\$	5,176	To match final COG workbook
Worksheet 7G						
4. Other Expenses (X) Gen Expense All Prgm.	\$ 4,396	\$	5,785	\$	10,181	To reclassify Counseling services
Worksheet 9						
1. Salaries (N) Service & Support Admin. Costs	\$ 10,328,908	\$	(12,129)	\$	10,316,779	To reclassify salary for Intake Coordinator services

Appendix B (Page 3)
Cuyahoga County Board of Developmental Disabilities
2013 Income and Expenditure Report Adjustments

	<u>Reported Amount</u>	<u>Correction</u>	<u>Corrected Amount</u>	<u>Explanation of Correction</u>
Worksheet 9 (Continued)				
2. Employee Benefits (N) Service & Support Admin. Costs	\$ 4,021,036	\$ (4,722)	\$ 4,016,314	To reclassify benefits for Intake Coordinator services
4. Other Expenses (N) Service & Support Admin. Costs	\$ 218,095	\$ (5,785)	\$ 212,310	To reclassify Counseling services
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 12,808	\$ 12,808	To match final COG workbook
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 15,201,218	\$ 54,847	\$ 15,256,065	To reclassify Supervisor salary
1. Salaries (G) Community Employment	\$ 538,419	\$ 60,059	\$ 598,478	To move VRP3 salaries and benefits to from rec to auditor
2. Employee Benefits (E) Facility Based Services	\$ 5,917,823	\$ 21,352	\$ 5,939,175	To reclassify Supervisor benefits
2. Employee Benefits (G) Community Employment	\$ 209,606	\$ 18,017	\$ 227,623	To move VRP3 salaries and benefits to from rec to auditor
4. Other Expenses (E) Facility Based Services	\$ 553,711	\$ (7,055)	\$ 546,656	To reclassify giveaways
4. Other Expenses (O) Non-Federal Reimbursable	\$ 1,383	\$ 7,055	\$ 8,438	To reclassify giveaways
a1 Adult				
10. Community Employment (B) Less Revenue	\$ -	\$ 78,076	\$ 78,076	To record RSC expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: ODE Refund, Active Treatment and VRP3	\$ 1,480,293	\$ (78,076)	\$ 1,402,217	To move VRP3 salaries and benefits to worksheet 10
Less: Capital Costs	\$ (4,703,782)	\$ 397		To correct depreciation for wrong AHA useful life used
		\$ 1,614		To correct depreciation for wrong AHA useful life used
		\$ (5,913)		To record loss on sale of assets
		\$ (1,006)		To record depreciation for assets not added by board from prior audit
		\$ (4,665)	\$ (4,713,355)	To record depreciation for assets not added by board from prior audit
Total from 12/31 County Auditor's Report	\$ 193,284,136	\$ (36,178)	\$ 193,247,958	To reconcile to the county auditor

Appendix C

Cuyahoga County Board of Developmental Disabilities
Independent Accountants' Report on
Applying Agreed-Upon Procedures

Official's Response:

The letter that follows is the County Board's official response to the agreed-upon procedures.



C U Y A H O G A C O U N T Y
Board of Developmental Disabilities

April 28, 2016

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 East Broad Street, 8th Floor
Columbus, OH 43215

Dear Ms. Schroeder:

This letter is in response to Auditor of State Report on Applying Agreed-Upon Procedures for Reviewing the 2012 and 2013 Cost Reports.

We accept the recommendations in the report and will work toward implementation.

Regarding the recommendation for procuring commercial transportation per federal Medicaid requirements, we want to emphasize that we believe our current process leads to the best price for transportation that meets appropriate standards for quality and safety. We will however review the procurement process to determine how we can better document and make improvements so as to clearly comply with federal Medicaid requirements.

Sincerely,

A handwritten signature in black ink, appearing to read 'Felicia Harrison', written in a cursive style.

Felicia Harrison
General Manager, Finance and Business Services

1275 Lakeside Avenue East Cleveland, Ohio 44114-1129 (216) 241-8230

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Dave Yost • Auditor of State

CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

CUYAHOGA 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 9, 2017**