



**NORTH EAST OHIO NETWORK COUNCIL OF GOVERNMENT**

**AGREED UPON PROCEDURES**

**FOR THE COST REPORTING PERIOD  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**



**Dave Yost • Auditor of State**



**NORTH EAST OHIO NETWORK COUNCIL OF GOVERNMENT**  
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## INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

Halina Schroeder, Audit Chief  
Division of Fiscal Administration - Audit Office  
Ohio Department of Developmental Disabilities  
30 E. Broad Street, 13<sup>th</sup> Floor  
Columbus OH 43215

Dear Ms. Schroeder:

As permitted by Ohio Revised Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the North East Ohio Network Council of Government (NEON COG) prepared its *Income and Expenditure Report* and *County Summary Workbooks*<sup>1</sup> for the year ended December 31, 2010 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The Council of Government's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Trial Balance Analysis

1. We compared the COG's total assets to total liabilities plus equity on the NEON COG Trial Balance and the County Board Trial Balance reports.

We found no differences.

2. We compared all receipt and disbursement entries on the NEON COG Trial Balance and the County Board Trial Balance reports to the NEON COG and County Board's General Ledger reports.

We found no differences.

3. We compared all receipt and disbursement account totals on the NEON COG and County Boards Trial Balance reports to *Schedule A, Summary of Service Costs-By Program* of the COG cost report and Worksheets 2 through 10 and *Schedule C Income Report* of the *County Summary Workbooks*.

We found differences as reported in Appendix A.

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

4. We compared total disbursements on the NEON COG Trial Balance report to the total combined disbursements on *Schedule A, Summary of Expenditures-By Program worksheet* of the COG cost report and the *County Summary Workbooks*.

We found differences as reported in Appendix A.

### **Revenue Testing**

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

We compared the amounts paid to the COG per the 2010 Annual Subsidy Amount and Reconciliation Final reports (DODD confirmations) to *Schedule C Income Report* of the *County Summary Workbooks*.

We found no differences.

2. We scanned the 2010 NEON COG and County Board Trial Balance reports to see if any transfers were recorded on the COG's *Income and Expenditure Report* or the *County Summary Workbooks*.

We found one transfer that was recorded on the COG's *Income and Expenditure Report* and reported this adjustment in Appendix A.

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

1. We compared the COG's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

We found no inconsistencies between the COG's capitalization policies and the guidelines listed above.

2. DODD asked us to compare the COG's Depreciation Schedule for 2010 to *Worksheet 1, Capital Costs* of the COG Cost Report and report any variances exceeding two percent of total depreciation costs on *Worksheet 1, Capital Costs*.

We compared NEON COG's *Book Asset Detail Report for 1/01/10-12/31/10* to *Worksheet 1, Capital Costs* of the COG Cost Report.

We found differences as reported in Appendix A

3. We scanned the NEON COG's General Ledger report for items purchased during 2010 that met the COG's capitalization criteria and traced them to inclusion on the COG's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in the guidelines under Procedure 1 above.

4. We scanned the COG's Depreciation Schedule for 2010 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. DODD asked us to compare the COG's final 2009 Depreciation Schedule to the COG's 2010 Depreciation Schedule for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the COG's Depreciation Schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. DODD asked us to haphazardly select five of the COG's fixed assets from their fixed asset schedule which meet the COG's capitalization policy and are being depreciated in their first year in 2010.

We selected the only two fixed assets being depreciated in their first year in 2010 and determined if their useful life agreed to the estimated useful lives prescribed in the 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found differences as reported in Appendix A.

8. We haphazardly selected two disposed assets from the COG's 2010 list of disposed assets and determined if the asset was removed from the COG's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed items based on their undepreciated basis and any proceeds received from the disposal of the assets to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences.

### **Payroll Expenditure Testing**

1. DODD asked us to determine if employee salaries on the COG's payroll register were properly classified on the COG cost report or the *County Summary Workbooks* within one percent of total payroll costs on the COG trial balance.

We scanned the *2010 January - December Administrative Cost Information* payroll report to determine if the employee salaries were recorded in the appropriate cost category on the COG cost report or the *County Summary Workbooks*.

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

2. DODD asked us to compare total payroll costs on the COG's trial balance to total payroll costs on the COG's cost report and the *County Summary Workbooks* and report variances exceeding one percent of total payroll costs on the COG's trial balance.

We compared the total payroll costs reported per the NEON COG Trial Balance to total payroll costs per the COG cost report and the *County Summary Workbooks*.

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

3. DODD asked us to compare total payroll costs per the COG's cumulative W-2 report to total payroll costs per the COG's payroll register and report variances exceeding one percent of total payroll costs on the cumulative W-2 report.

We compared total payroll costs per the COG's cumulative W-2 report to total payroll costs per the NEON's Wage & Tax Register report.

We found no differences.

4. We selected a haphazard sample of five employees and compared classification of the employees to entries on the COG's cost report or the *County Summary Workbooks* to determine if the allocation of salaries and benefit costs was consistent with the Cost Report Guides.

We found differences as reported in Appendix A.

#### **Non-Payroll Expenditure Testing**

1. We selected a sample of 60 non-payroll disbursements from the NEON COG and County Boards General Ledger reports to 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 on the COG's cost report or the *County Summary Workbooks* or transfers properly left off these reports in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

2. We scanned the NEON COG and County Board's General Ledger reports and reviewed documentation to identify disbursements misclassified according to the Cost Report Guide or costs which are non-federal reimbursable under 2 CFR 225 Appendix B or costs which are not capitalized in accordance with the COG's capitalization policies.

We found differences as reported in Appendix A.

#### **Medicaid Administrative Claiming Testing**

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

We found differences as reported in Appendix A.

2. We compared salaries for MAC employees recorded on the MAC Costs by Code Report and MAC Random Moment Time Summary (RMTS) to the total payroll costs on the *2010 January - December Administrative Cost Information* report.

We found no differences exceeding one percent.

3. We compared ancillary costs on the Roll up Report for the Ohio Department of Job and Family Services to Lines 6-10 of the *Medicaid Administration Reconciliation Worksheet*.

We found differences as reported in Appendix A.

The COG's response was as follows: "The COG's instructions are so outdated and do not give much direction to follow because year after there are many adjustments, which in the year 2010 had many new items, and it seems like the adjustments are based on the County Boards instructions not COG instructions".



*Auditor of State's Conclusion:*

In the *Step by Step Preparation Instructions* section of the 2007 COG cost report instructions it states in pertinent part, "Refer to the County MRDD Board's *Guide to Preparing Income and Expenditure Report* for a definition of the uses and restrictions of the worksheets, cost center (column headings), and cost categories (lines). The COG must adhere to these definitions when recording and reporting costs in the CB Summary Workbooks."

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 Job and Family Services, 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.

Sincerely,

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

Dave Yost  
Auditor of State

July 12, 2012

cc: Shirley Riggs, Executive Director, NEON COG  
Bud Patterson, Director of Financial Operations, NEON COG  
Elfie Roman, Board President, NEON COG  
Superintendents of all Member County Boards of Developmental Disabilities  
Business Managers of all Member County Boards of Developmental Disabilities

**Appendix A**  
**North East Ohio Network Council of Government**  
**2010 Income and Expenditure Report and County Summary Workbook Adjustments**

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>North East Ohio Network Council of Government Income and Expenditure Report</b>				
<b>Schedule A</b>				
16. Match Paid to DODD on Behalf of All County Board's	\$ 51,771,550	\$ 1,615,690	\$ 53,387,240	To record all Match payments made in 2010
<b>Schedule B</b>				
32. Non-Federal Reimbursable-Indirect Costs	* \$ 7,484	\$ 19,193	\$ 26,677	To record the actual NFR expenditures for NEON
<b>Worksheet 1</b>				
4. Fixtures	\$ -	\$ 3,926	\$ 3,926	To record 2010 depreciation on fixtures
5. Movable Equipment	\$ 31,807	\$ (23,822)		To reclassify non-capital expenses to WS 2, Line 4
		\$ (7,985)		To remove Capital Assets already recorded on Depreciation Schedule.
		\$ 12,598		To record 2010 depreciation on movable equipment
		\$	12,598	
6. Leases and Rental	\$ 2,716	\$ (2,716)	\$ -	To reclassify non-capital expenses to WS 2, Line 4
7. Other	\$ 105,600	\$ (105,600)	\$ -	To reclassify non-capital expenses to WS 2, Line 4
<b>Worksheet 2</b>				
1. Salaries	\$ 982,389	\$ (540,046)	\$ 442,343	To record the proper salary expense
2. Employee Benefits	\$ 416,169	\$ (416,169)	\$ -	To record the proper salary expense
4. Other Expense	\$ 762,407	\$ 23,822		To reclassify non-capital expenses to WS 2, Line 4
		\$ 105,600		To reclassify non-capital expenses to WS 2, Line 4
		\$ 2,716		To reclassify non-capital expenses to WS 2, Line 4
		\$ (500,000)	\$ 394,545	To remove transfer total
<b>Worksheet 2A</b>				
1. Salaries	\$ 223,650	\$ (223,650)	\$ -	To record the proper salary expense
2. Employee Benefits	\$ 58,136	\$ (58,136)	\$ -	To record the proper salary expense
<b>Worksheet 4</b>				
1. Salaries (A) MAC Cost	\$ 317,295	\$ (7,432)	\$ 309,863	To record the proper salary expense
<b>MAC Reconciliation Worksheet</b>				
6-10. Other Costs (A) Reimbursement Requested through Calendar Year	\$ -	\$ 13,942	\$ 13,942	To record the correct MAC "ancillary" costs
<b>Ashland County</b>				
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 34,468	\$ 34,468	To allocate SSA/QA RN salaries
<b>Ashtabula County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ -	\$ 9,728	\$ 9,728	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L Community Residential	\$ 82,823	\$ 4,317	\$ 87,140	To allocate direct waiver employees salaries to the CB's
15. Column M Family Support Services	\$ 36,133	\$ 933	\$ 37,066	To allocate FSS employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 2,131	\$ 2,131	To allocate SSA/QA RN salaries
<b>Columbiana County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 3,471	\$ 44,662	\$ 48,133	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L Community Residential	\$ 20,351	\$ 933	\$ 21,284	To allocate direct waiver employees salaries to the CB's
15. Column M Family Support Services	\$ 81,380	\$ 1,790	\$ 83,170	To allocate FSS employees salaries to the CB's
15. Column O Non-Federal Reimbursable	\$ -	\$ 23,492	\$ 23,492	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 32,352	\$ 32,352	To allocate SSA/QA RN salaries
<b>Cuyahoga County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 1,956	\$ 202,551	\$ 204,507	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L Community Residential	\$ -	\$ 12,237	\$ 12,237	To allocate direct waiver employees salaries to the CB's
15. Column O Non-Federal Reimbursable	\$ -	\$ 13,239	\$ 13,239	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 1,209	\$ 1,209	To allocate SSA/QA RN salaries
<b>Geauga County</b>				
<b>Worksheet 5</b>				
15. Column L Community Residential	\$ 207,137	\$ 6,424	\$ 213,561	To allocate direct waiver employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 12,179	\$ 12,179	To allocate SSA/QA RN salaries
<b>Lake County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 2,099	\$ 110,923	\$ 113,022	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 405,445	\$ (14,207)		To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
		\$ 2,700		To allocate direct waiver employees salaries to the CB's
		\$ (100,000)	\$ 293,938	To remove a transfer from total
15. Column M Family Support Services	\$ 291,628	\$ 5,015	\$ 296,643	To allocate FSS employees salaries to the CB's
15. Column O-Non-Federal Reimbursable	\$ -	\$ 14,207	\$ 14,207	To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 102,019	\$ 102,019	To allocate SSA/QA RN salaries

**Appendix A**  
**North East Ohio Network Council of Government**  
**2010 Income and Expenditure Report and County Summary Workbook Adjustments**

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
<b>North East Ohio Network Council of Government Income and Expenditure Report</b>				
<b>Lorain County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ -	\$ 69,769	\$ 69,769	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 90,519	\$ 313	\$ 90,832	To allocate direct waiver employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ 86	\$ 37,173	\$ 37,259	To allocate SSA/QA RN salaries
<b>Mahoning County</b>				
<b>Schedule A</b>				
8. Home Choice Community Transition Service	\$ -	\$ 46,010	\$ 46,010	To Reclass Home Choice expenditures
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ -	\$ 51,881	\$ 51,881	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 254,801	\$(46,010)	\$ 209,141	To Reclass Home Choice expenditures
15. Column M Family Support Services	\$ 94,684	\$ 20,027	\$ 114,711	To allocate direct waiver employees salaries to the CB's To allocate FSS employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 28,821	\$ 28,821	To allocate SSA/QA RN salaries
<b>Medina County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 5,570	\$ 128,297	\$ 133,867	To record interest expense and state admin fee as non-federal reimbursable costs
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 335,893	\$(10,589)	\$ 327,987	To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
15. Column M Family Support Services	\$ 117,819	\$ 2,683	\$ 120,326	To allocate direct waiver employees salaries to the CB's
15. Column O-Non-Federal Reimbursable	\$ -	\$ 2,507	\$ 2,507	To allocate FSS employees salaries to the CB's
	\$ -	\$ 10,589	\$ 10,589	To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
	\$ -	\$ 27,113	\$ 27,113	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 10,855	\$ 10,855	To allocate SSA/QA RN salaries
<b>Portage County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 16,792	\$ 78,027	\$ 94,819	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 654,724	\$ 12,062	\$ 666,786	To allocate direct waiver employees salaries to the CB's
15. Column M Family Support Services	\$ 163,712	\$ 6,265	\$ 169,977	To allocate FSS employees salaries to the CB's
15. Column N-Service and Support Administration	\$ 10,899	\$(10,899)	\$ -	To remove transfer total from WS 5
15. Column O-Non-Federal Reimbursable	\$ 123,515	\$(25,515)	\$ 98,000	To remove transfer total from WS 5
	\$ -	\$ 15,661	\$ 15,661	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 14,108	\$ 14,108	To allocate SSA/QA RN salaries
<b>Richland County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ -	\$ 90,625	\$ 90,625	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 189,121	\$ 361	\$ 189,482	To allocate direct waiver employees salaries to the CB's
15. Column M Family Support Services	\$ 115,585	\$ 1,442	\$ 117,027	To allocate FSS employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 13,906	\$ 13,906	To allocate SSA/QA RN salaries
<b>Stark County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 5,201	\$ 18,311	\$ 23,512	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 1,011,335	\$(35,202)	\$ 976,133	To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
	\$ -	\$(10,000)	\$ (10,000)	To remove transfer total from WS 5
	\$ -	\$ 36,931	\$ 36,931	To allocate direct waiver employees salaries to the CB's
15. Column M Family Support Services	\$ 119,545	\$ 2,051	\$ 121,596	To allocate FSS employees salaries to the CB's
15. Column O-Non-Federal Reimbursable	\$ -	\$ 35,202	\$ 35,202	To reclassify expenditure to Non-Federal Reimbursable for no back-up documentation
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 32,592	\$ 32,592	To allocate SSA/QA RN salaries
<b>Summit County</b>				
<b>Worksheet 2</b>				
10. Column O Non-Federal Reimbursable	* \$ 8,156	\$ 300	\$ 8,456	To record interest expense as a non-federal reimbursable cost
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ -	\$ 14,415	\$ 14,415	To allocate direct waiver employees salaries to the CB's
15. Column O-Non-Federal Reimbursable	\$ -	\$ 55,204	\$ 55,204	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 109,697	\$ 109,697	To allocate SSA/QA RN salaries
<b>Trumbull County</b>				
<b>Worksheet 5</b>				
15. Column O-Non-Federal Reimbursable	\$ -	\$ 115,964	\$ 115,964	To allocate MUI Salaries
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 25,279	\$ 25,279	To allocate SSA/QA RN salaries
<b>Wayne County</b>				
<b>Worksheet 5</b>				
15. Column L-Community Residential	\$ 273	\$ 9,040	\$ 9,313	To allocate direct waiver employees salaries to the CB's
<b>Worksheet 9</b>				
26. Service and Support Administration	\$ -	\$ 28,429	\$ 28,429	To allocate SSA salary

\* Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 1, Worksheet 2 of the COG Cost Report. Other county summary workbooks have been affected by this same allocation; however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B of the COG Cost Report.

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# Dave Yost • Auditor of State

**NORTH EAST OHIO NETWORK COUNCIL OF GOVERNMENT**

**MAHONING COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 26, 2012**