



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

## Independent Accountants' Report on Applying Agreed-Up Procedures

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

We have performed the procedures enumerated below, with which the Ohio Department of Developmental Disabilities (DODD) agreed, solely to assist DODD in evaluating whether the Southern Ohio Council of Governments (COG) prepared its *Income and Expenditure Report* (Cost Report) and *County Summary Workbooks*<sup>1</sup> for the year ended December 31, 2015 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 DODD 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 below. The COG'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.

### **Trial Balance and Non-Payroll Expenditures**

1. We compared the COG's disbursements on the Trial Balance, General Ledger and Profit & Loss reports to *Schedule A, Summary of Service Costs-By Program* and worksheets 2 through 5 of the Cost Report and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to identify variances greater than \$250 for total service contracts, other expenses and COG expenses on any worksheet.

We found no variances.

2. We compared total COG non-payroll disbursements on the Trial Balance report to total service contracts, other expenses and COG expenses for worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks* to determine if non-payroll costs were reported within two percent.

We found no differences exceeding two percent.

3. We scanned the COG's General Ledger and Profit & Loss reports and judgmentally selected 60 non-payroll disbursements from the service contracts, other expenses and COG expense on worksheets 2 through 5 of the Cost Report, and *Schedule A* and worksheets 2 through 10 of the *County Summary Workbooks*.

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<sup>1</sup> The COG recorded receipts and disbursements and prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following county boards of developmental disabilities: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto and Vinton.

### **Trial Balance and Non-Payroll Expenditures (Continued)**

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 as prescribed by the Cost Report Guide or costs which are non-federal reimbursable under 2 CFR 225 Appendix B and over \$250.

We also scanned for any program costs without corresponding statistics that are non-federal reimbursable because they do not demonstrate that the COG or one of the member 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 costs in Appendix A. We also noted Bridges to Transition Program costs reported as Supported Employment – Community Employment on *Worksheet 10* of the Fayette, Highland, Lawrence, Pike and Scioto *County Summary Workbooks* that lacked corresponding statistics and should also be reported on *Schedule a1, Adult Program* of the member County Board's Cost Reports as revenue offsets in accordance with the Cost Report Guides.

4. We scanned the COG's General Ledger and Profit & Loss reports for items purchased during 2015 that met the COG's capitalization criteria and traced them to inclusion on the COG's Depreciation Schedule.

We found no unrecorded capital purchases.

### **Payroll Testing**

1. We compared the COG's payroll disbursements on the Trial Balance, Payroll Allocation of Costs and Payroll Detail reports to salaries and benefits reported on the Cost Report and the *County Summary Workbooks* to determine if payroll costs were reported within two percent.

We found no differences.

2. We scanned the COG's Payroll Allocation of Costs, Payroll Detail and organizational chart and compared classification of employees to entries on the Cost Report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found no differences.

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

1. We compared all depreciation entries on *Worksheet 1, Capital Costs* to the COG's Depreciation Schedule to report any variances exceeding \$250.

We found no variances.

2. We compared the COG's final 2014 Depreciation Schedule and prior year depreciation adjustments to the COG's 2015 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides to identify any cell variances greater than \$250.

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

We found no variances.

3. We haphazardly selected the lesser of 10 of the COG's fixed assets or 10 percent of items which met the COG's capitalization policy and were being depreciated in their first year in 2015 to determine if their useful lives agreed to the estimated useful lives prescribed in the 2013 AHA Asset Guides. We also recomputed the first year's depreciation for the one asset tested, based on its cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide to identify any variances.

We found no variances.

4. DODD asked that we haphazardly select the lesser of 10 percent or 10 disposed assets in 2015 from the COG's list of disposed assets and determine if the asset was removed from the COG's fixed asset ledger. DODD asked that we also recalculate depreciation and any gain or loss applicable to 2015 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1 and identify any variances.

We did not perform this procedure as the COG stated that no fixed assets were disposed of in 2015.

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

1. We compared the MAC salary and benefits versus the COG's Payroll Detail report and determined if MAC salary and benefits were greater by more the one percent.

We found the COG's salaries and benefits exceeded the MAC salaries and benefits.

2. We compared the MAC RMTS report to lines 1 and 2 of *Worksheet 4, Medicaid Administrative Claiming*.

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 COG employees from the DODD RMTS Participant Moments Question and Answer report for the 3rd quarter of 2015. We selected 12 observed moments and determined if supporting documentation 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.

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

Southern Ohio Council of Governments  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

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

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

October 12, 2016

**Appendix A**  
**Southern Ohio Council of Governments**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported</b>		<b>Corrected</b>	
	<b>Amount</b>	<b>Correction</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Southern Ohio Council of Government</b>				
<b>Schedule A</b>				
2. Athens CBDD, Summary Sheet Lines 13-27	\$ 34,797	\$ 508 *	\$ 35,305	To allocate flow down costs
3. Brown CBDD, Summary Sheet Lines 13-27	\$ 25,678	\$ 321 *	\$ 25,999	To allocate flow down costs
4. Clinton CBDD, Summary Sheet Lines 13-27	\$ 13,628	\$ 321 *	\$ 13,949	To allocate flow down costs
6. Gallia CBDD, Summary Sheet Lines 13-27	\$ 9,626	\$ 80 *	\$ 9,706	To allocate flow down costs
8. Jackson CBDD, Summary Sheet Lines 13-27	\$ 7,703	\$ 160 *	\$ 7,863	To allocate flow down costs
9. Lawrence CBDD, Summary Sheet Lines 13-27	\$ 40,520	\$ 240 *	\$ 40,760	To allocate flow down costs
10. Meigs CBDD, Summary Sheet Lines 13-27	\$ 6,328	\$ 214 *	\$ 6,542	To allocate flow down costs
11. Pickaway CBDD, Summary Sheet Lines 13-27	\$ 17,855	\$ 54 *	\$ 17,909	To allocate flow down costs
12. Pike CBDD, Summary Sheet Lines 13-27	\$ 201,826	\$ 134 *	\$ 201,960	To allocate flow down costs
13. Ross CBDD, Summary Sheet Lines 13-27	\$ 18,570	\$ 508 *	\$ 19,078	To allocate flow down costs
14. Scioto CBDD, Summary Sheet Lines 13-27	\$ 130,544	\$ 535 *	\$ 131,079	To allocate flow down costs
15. Vinton CBDD, Summary Sheet Lines 13-27	\$ 5,140	\$ 81 *	\$ 5,221	To allocate flow down costs
<b>Worksheet 2</b>				
4. Other Expenses (A) Cost	\$ 105,095	\$ (3,156)	\$ 101,939	To reclassify QARN travel costs
<b>Adams County</b>				
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ 1,777	\$ (47) *	\$ 1,730	To allocate flow down costs
10. Indirect Costs(O) Non-Federal Reimubsable	\$ 9	\$ (1) *	\$ 8	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 1,786	\$ (48) *	\$ 1,738	To allocate flow down costs
<b>Athens County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ 46	\$ 2 *	\$ 48	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 110	\$ - *	\$ 110	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 156	\$ 2 *	\$ 158	To allocate flow down costs
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ 1,126	\$ 24 *	\$ 1,150	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 2,693	\$ (71) *	\$ 2,622	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 3,819	\$ (47) *	\$ 3,772	To allocate flow down costs
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ 10,256	\$ 508	\$ 10,764	To reclassify QARN travel costs
<b>Brown County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ 26	\$ 2 *	\$ 28	To allocate flow down costs
9. Capital Costs (M) Family Support Services	\$ 53	\$ - *	\$ 53	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 35	\$ - *	\$ 35	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 115	\$ 1 *	\$ 116	To allocate flow down costs
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ 646	\$ 17 *	\$ 663	To allocate flow down costs
10. Indirect Costs (M) Family Support Services	\$ 1,310	\$ (35) *	\$ 1,275	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 862	\$ (22) *	\$ 840	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 2,818	\$ (40) *	\$ 2,778	To allocate flow down costs
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ 5,885	\$ 321	\$ 6,206	To reclassify QARN travel costs
<b>Clinton County</b>				
<b>Worksheet 1</b>				
9. Capital Costs (L) Community Residential	\$ 41	\$ 1 *	\$ 42	To allocate flow down costs
9. Capital Costs (N) Service & Support Admin	\$ 5	\$ - *	\$ 5	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 15	\$ - *	\$ 15	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 61	\$ 1 *	\$ 62	To allocate flow down costs

**Appendix A (Page 2)**  
**Southern Ohio Council of Governments**  
**2015 Income and Expenditure Report and County Summary Workbook Adjustments**

	<b>Reported</b>			<b>Corrected</b>	
	<b>Amount</b>	<b>Correction</b>		<b>Amount</b>	<b>Explanation of Correction</b>
<b>Clinton County (Continued)</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 1,011	\$ (4) *		\$ 1,007	To allocate flow down costs
10. Indirect Costs (N) Service & Support Admin	\$ 127	\$ (1) *		\$ 126	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 359	\$ (2) *		\$ 357	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 1,496	\$ (6) *		\$ 1,490	To allocate flow down costs
<b>Worksheet 3</b>					
12. Building Services (L) Community Residential	\$ 13	\$ - *		\$ 13	To allocate flow down costs
12. Building Services (N) Service & Support Admin	\$ 2	\$ - *		\$ 2	To allocate flow down costs
12. Building Services (O) Non-Federal Reimubsable	\$ 5	\$ - *		\$ 5	To allocate flow down costs
12. Building Services (Z) Total	\$ 19	\$ 1 *		\$ 20	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 9,207	\$ 321		\$ 9,528	To reclassify QARN travel costs
<b>Fayette County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (G) Community Employment	\$ 262	\$ (7) *		\$ 255	To allocate flow down costs
10. Indirect Costs (L) Community Residential	\$ 30	\$ (1) *		\$ 29	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 623	\$ (16) *		\$ 607	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 915	\$ (24) *		\$ 891	To allocate flow down costs
<b>Gallia County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 143	\$ 4 *		\$ 147	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 914	\$ (24) *		\$ 890	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 1,057	\$ (20) *		\$ 1,037	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 1,300	\$ 80		\$ 1,380	To reclassify QARN travel costs
<b>Highland County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (G) Community Employment	\$ 812	\$ (6) *		\$ 806	To allocate flow down costs
10. Indirect Costs (L) Community Residential	\$ 905	\$ (7) *		\$ 898	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 3,788	\$ (29) *		\$ 3,759	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 5,505	\$ (42) *		\$ 5,463	To allocate flow down costs
<b>Jackson County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 384	\$ 7 *		\$ 391	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 461	\$ (12) *		\$ 449	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 845	\$ (5) *		\$ 840	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 3,501	\$ 160		\$ 3,661	To reclassify QARN travel costs
<b>Lawrence County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (G) Community Employment	\$ 4,020	\$ (108) *		\$ 3,912	To allocate flow down costs
10. Indirect Costs (L) Community Residential	\$ 428	\$ 15 *		\$ 443	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 4,448	\$ (93) *		\$ 4,355	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 3,901	\$ 241		\$ 4,142	To reclassify QARN travel costs
<b>Meigs County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (L) Community Residential	\$ 16	\$ 1 *		\$ 17	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 12	\$ - *		\$ 12	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 28	\$ 1 *		\$ 29	To allocate flow down costs



**Appendix A (Page 3)**  
**Southern Ohio Council of Governments**  
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	<b>Reported</b>			<b>Corrected</b>	
	<b>Amount</b>	<b>Correction</b>		<b>Amount</b>	<b>Explanation of Correction</b>
<b>Meigs County (Continued)</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 396	\$ 12 *		\$ 408	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 299	\$ (8) *		\$ 291	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 695	\$ 4 *		\$ 699	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 3,605	\$ 214		\$ 3,819	To reclassify QARN travel costs
<b>Pickaway County</b>					
<b>Worksheet 2</b>					
10. Indirect Costs (L) Community Residential	\$ 95	\$ 3 *		\$ 98	To allocate flow down costs
10. Indirect Costs (N) Service & Support Admin	\$ 1,147	\$ (30) *		\$ 1,117	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimubsable	\$ 717	\$ (19) *		\$ 698	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 1,960	\$ (47) *		\$ 1,913	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 867	\$ 54		\$ 921	To reclassify QARN travel costs
<b>Pike County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (G) Community Employment	\$ 12	\$ - *		\$ 12	To allocate flow down costs
9. Capital Costs (L) Community Residential	\$ 680	\$ (1) *		\$ 679	To allocate flow down costs
9. Capital Costs (M) Family Support Services	\$ 53	\$ (1) *		\$ 52	To allocate flow down costs
9. Capital Costs (N) Service & Support Admin	\$ 132	\$ - *		\$ 132	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 28	\$ - *		\$ 28	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 905	\$ (2) *		\$ 903	To allocate flow down costs
<b>Worksheet 2</b>					
10. Indirect Costs (G) Community Employment	\$ 294	\$ (7) *		\$ 287	To allocate flow down costs
10. Indirect Costs (L) Community Residential	\$ 16,650	\$ (429) *		\$ 16,221	To allocate flow down costs
10. Indirect Costs (M) Family Support Services	\$ 1,286	\$ (34) *		\$ 1,252	To allocate flow down costs
10. Indirect Costs (N) Service & Support Admin	\$ 3,239	\$ (86) *		\$ 3,153	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 683	\$ (18) *		\$ 665	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 22,153	\$ (575) *		\$ 21,578	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 151,688	\$ 134		\$ 151,822	To reclassify QARN travel costs
<b>Ross County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (L) Community Residential	\$ 42	\$ 2 *		\$ 44	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 41	\$ - *		\$ 41	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 83	\$ 2 *		\$ 85	To allocate flow down costs
<b>Worksheet 3</b>					
12. Building Services (L) Community Residential	\$ 13	\$ 1 *		\$ 14	To allocate flow down costs
12. Building Services (O) Non-Federal Reimubsable	\$ 13	\$ - *		\$ 13	To allocate flow down costs
12. Building Services (Z) Total	\$ 26	\$ 1 *		\$ 27	To allocate flow down costs
<b>Worksheet 5</b>					
15. Direct Services (L) Community Residential	\$ 9,466	\$ 508		\$ 9,974	To reclassify QARN travel costs
<b>Scioto County</b>					
<b>Worksheet 1</b>					
9. Capital Costs (G) Community Employment	\$ 190	\$ 1 *		\$ 191	To allocate flow down costs
9. Capital Costs (L) Community Residential	\$ 49	\$ - *		\$ 49	To allocate flow down costs
9. Capital Costs (N) Service & Support Admin	\$ 303	\$ - *		\$ 303	To allocate flow down costs
9. Capital Costs (O) Non-Federal Reimubsable	\$ 43	\$ - *		\$ 43	To allocate flow down costs
9. Capital Costs (Z) Total	\$ 585	\$ 1 *		\$ 586	To allocate flow down costs

**Appendix A (Page 4)**  
**Southern Ohio Council of Governments**  
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	<b>Reported</b>		<b>Corrected</b>	
	<b>Amount</b>	<b>Correction</b>	<b>Amount</b>	<b>Explanation of Correction</b>
<b>Scioto County (Continued)</b>				
<b>Worksheet 2</b>				
10. Indirect Costs (G) Community Employment	\$ 4,659	\$ (106) *	\$ 4,553	To allocate flow down costs
10. Indirect Costs (L) Community Residential	\$ 1,207	\$ (28) *	\$ 1,179	To allocate flow down costs
10. Indirect Costs (N) Service & Support Admin	\$ 7,413	\$ (167) *	\$ 7,246	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 1,051	\$ (24) *	\$ 1,027	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 14,329	\$ (324) *	\$ 14,005	To allocate flow down costs
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ 10,993	\$ 535	\$ 11,528	To reclassify QARN travel costs
<b>Vinton County</b>				
<b>Worksheet 2</b>				
10. Indirect Costs (L) Community Residential	\$ 316	\$ 1 *	\$ 317	To allocate flow down costs
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 248	\$ (7) *	\$ 241	To allocate flow down costs
10. Indirect Costs (Z) Total	\$ 564	\$ (6) *	\$ 558	To allocate flow down costs
<b>Worksheet 5</b>				
15. Direct Services (L) Community Residential	\$ 2,884	\$ 80	\$ 2,964	To reclassify QARN travel costs

\* These are not adjustments found as a direct result of the agreed-upon procedures (AUP) performed, but are a function of how costs are calculated and flow down from *Schedule A* and *Schedule B* of the COG Cost Report to the County Summary Workbooks after AUP adjustments were made to *Worksheet 2* of the COG Cost Report.

**Note:** Fayette, Highland, Lawrence, Pike and Scioto member County Boards reported Bridges to Transition costs as Supported Employment - Community Employment on *Worksheet 10* without corresponding statistics. The same costs reported on the County Summary Workbooks must also be reported on *Schedule a1, Adult Program* of these County Board's Cost Reports, see also Trial Balance and Non-Payroll Expenditures section.



# Dave Yost • Auditor of State

**SOUTHERN OHIO COUNCIL OF GOVERNMENTS COG**

**ROSS 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 15, 2016**