



# Dave Yost • Auditor of State

August 29, 2017

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

On November 29, 2016, our office released the Agreed-Upon Procedures report dated November 14, 2016 to assist the Ohio Department of Developmental Disabilities in evaluating the Richland County Board of Developmental Disabilities prepared *Income and Expenditure Report* for the years ended December 31, 2013 and 2014. Subsequent to issuing that report, we determined that page 7 of the report did not include an expense in the amount of \$34 from the North East Ohio Network (COG) County Board Summary workbook for Worksheet 5 on Appendix B of the original report. The enclosed revised report reflects the additional COG adjustment.

We are sending this reissuance notification to all external parties to which we sent the original report. Please notify those parties which may have requested a copy of the original report from your office. If you have any questions or concerns, please contact me at (800) 282-0370. We apologize for any inconvenience.

Sincerely

**Dave Yost**  
Auditor of State

A handwritten signature in cursive script that reads "Sam Long".

Sam Long  
Assistant Chief Auditor, Medicaid Contract Audit Section

Enclosure: Agreed-Upon Procedures Report for Richland County Board of Developmental Disabilities for the years ended 2013 and 2014.