

EXECUTIVE SUMMARY 2018 STATE OF OHIO SINGLE AUDIT

AUDIT OF BASIC FINANCIAL STATEMENTS

There are 10 separate opinion units included in the basic financial statements of the State of Ohio for the state fiscal year (FY) ended June 30, 2018. For six of the 10 opinion units, our opinion was based, in whole or in part, on audits performed by independent accounting firms under contract with the Auditor of State. The remaining four opinion unit audits were performed by audit staff of the Auditor of State. This information is described on page 1 in our Independent Auditor's Report included in the Comprehensive Annual Financial Report (CAFR). The State of Ohio CAFR is included as an attachment to this report.

We audited the basic financial statements of the State of Ohio as of and for the period ended June 30, 2018, following auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*, and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The objective of our audit was to express our opinion concerning whether the financial statements present fairly, in all material respects, the respective financial position of the State of Ohio, and cash flows thereof and the respective budgetary comparisons, in accordance with accounting principles generally accepted in the United States of America. We issued unmodified opinions on the 10 opinion units. Our opinion letter, dated December 21, 2018, was provided to the Ohio Office of Budget and Management who released it, along with the CAFR, under separate cover.

In addition to our opinions on the basic financial statements, we issued an Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*, dated December 21, 2018. There was one noncompliance citation/material weakness, but no significant deficiencies required to be reported in this letter for the fiscal year ended June 30, 2018.

AUDIT RESPONSIBILITIES AND REPORTING UNDER FEDERAL UNIFORM GUIDANCE

The Single Audit Act requires an annual audit of the State's federal financial assistance programs. The specific audit and reporting requirements utilized for the June 30, 2018 audit are set forth in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The Schedule of Expenditures of Federal Awards (the Schedule) reports federal expenditures for each federal financial assistance program by federal agency, as identified by the Catalog of Federal Domestic Assistance (CFDA) number. As detailed on pages 9 through 18, the State administered 338 federal programs from 23 Federal agencies with total federal expenditures of \$27.8 billion in FY 2018.

The Schedule is used for identifying Type A and Type B programs. For FY 2018, Type A federal programs for the State of Ohio were those programs with annual federal expenditures exceeding \$41.6 million. There were 27 programs at or above this amount. All other programs were identified as Type B in accordance with the Uniform Guidance requirements. The identification of Type A and B programs is utilized for determining which federal programs will be tested in detail for compliance with federal laws and regulations. Under the Uniform Guidance, the auditor uses a risk-based approach to testing. Once programs are classified as Type A or B, they are then assessed as either high or low risk programs. All high-risk Type A programs are considered major programs and are tested in detail for compliance with federal regulations. Low-risk Type A programs must be tested at least once every three years. Auditors are not required to identify more high-risk Type B programs than at least ¼ the number of low-risk Type A programs, and are required to test as a major program each Type B program that is identified as high-risk. However, Uniform Guidance allowed "smoothing" during the first three years of implementation to alleviate spikes in major

programs in the third year, which we utilized in FY 2017 (year two of three). We did not utilize smoothing in FY 2018, which was the last year this option was available. The State of Ohio Single Audit included the testing of 24 Type A programs and two high-risk Type B programs as major programs in FY 2018.

Included in the Schedule are monies paid by the Ohio Department of Job & Family Services and the Ohio Department of Medicaid to their subrecipient county agencies to administer applicable portions of the Medicaid Cluster, Children's Health Insurance Program (CHIP), Temporary Assistance for Needy Families (TANF) Cluster, Foster Care, Adoption Assistance, Social Services Block Grant (SSBG), CCDF Cluster, Child Support Enforcement, and Supplemental Nutrition Assistance Program (SNAP) Cluster federal programs. The related county federal schedules will report expenditures for all disbursements made at the county level. However, for the Medicaid, CHIP, TANF (Ohio Works First portion), Adoption Assistance, CCDF Cluster, and SNAP federal programs, the counties performed selected functions and maintained certain case records to support benefits paid by the Ohio Department of Job & Family Services and the Ohio Department of Medicaid related to these programs. We selected five of 88 counties and performed testing related to the specific county level activities for these six major programs. The results of our county level audit procedures are included in the Schedule of Findings and Questioned Costs.

The State's colleges and universities' federal financial assistance, which was approximately \$3.3 billion in FY 2018, is excluded from the State's Schedule although their financial activities are included in the State's financial statements (Discretely Presented Component Units). The State's colleges and universities included in the State's reporting entity are subject to separate audits under the Uniform Guidance.

In accordance with the Uniform Guidance, we issued an *Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance*. Our report on compliance includes our opinion on compliance with the 26 major federal financial assistance programs and describes instances of noncompliance with Federal requirements we detected that require reporting per the Uniform Guidance. This report also describes any material weaknesses or significant deficiencies we identified related to controls used to administer Federal financial assistance programs. Due to the significance of nine of our audit findings, we qualified our opinion on compliance related to Reporting applicable to the Child Nutrition Cluster, the Child and Adult Care Food Program, WIOA Cluster, Child Support Enforcement, Foster Care, and Social Services Block Grant; and Cash Management applicable to the WIOA Cluster and Low Income Home Energy Assistance Program; and Procurement, Suspension & Debarment for the Fish and Wildlife Cluster; and Equipment and Real Property Management for the Fish and Wildlife Cluster; and Special Tests and Provisions applicable to the Child Nutrition Cluster, Title I Grants to Local Educational Agencies, Special Education Cluster (IDEA), Supporting Effective Instructions State Grant (formerly Improving Teacher Quality State Grants), Medicaid Cluster, Children's Health Insurance Plan, and Money Follows the Person Rebalancing Demonstration federal programs.

SUMMARY OF FINDINGS AND QUESTIONED COSTS

The FY 2018 Schedule of Findings and Questioned Costs contains 38 findings; one finding related to the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*, 34 findings related to the *Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance*, of which 15 were repeated from the FY 2017 State of Ohio Single Audit; and three other items related to findings for recovery (which have no impact on our GAGAS or Federal Compliance and Controls reports).

The 34 federal findings, beginning on page 39, relate to the federal programs at nine state agencies. Of these federal findings, many of which were rated as more than one type, seven resulted in questioned costs (some also included noncompliance and/or control deficiencies), 23 were noncompliance (some also included control deficiencies), 30 were identified as material weaknesses, and three were significant

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deficiencies. Of the seven findings with questioned costs, six questioned amounts totaling \$222,078. In addition, an amount could not be determined for one questioned costs finding.

The schedule below identifies the number of reportable items included in the State of Ohio Single Audit, by state agency, for fiscal years 2013 through 2018.

State Agency	2018	2017	2016	2015	2014	2013
Ohio Department. of Job & Family Services <small>Note 1</small>	6	9	7	12	9	16
Ohio Department of Medicaid <small>Note 1</small>	9	6	4	3	8	<small>Note 1</small>
Ohio Department of Education	6	5	5	10	5	1
Ohio Development Services Agency <small>Note 2</small>	1	1	0	1	2	4
Ohio Department of Developmental Disabilities	1	0	0	1	2	1
Ohio Department of Mental Health & Addiction Services <small>Note 3</small>	1	5	2	1	3	3
Opportunities for Ohioans with Disabilities <small>Note 4</small>	3	2	N/A	N/A	0	1
Ohio Department of Natural Resources	6	N/A	N/A	N/A	N/A	N/A
Ohio Department of Public Safety	N/A	N/A	N/A	N/A	2	2
Ohio Office of Budget and Management	0	1	1	2	1	1
Ohio Department of Transportation	2	3	2	1	1	1
Ohio Environmental Protection Agency	N/A	N/A	0	1	2	2
Other Findings / State Agencies	0	1	0	2	0	1
Total	35	33	21	34	35	33

Note 1 – the Ohio Department of Medicaid was newly created in 2014. In prior years, this activity was included as part of the Ohio Department of Job & Family Services.

Note 2 – name changed in 2013; formerly Ohio Department of Development.

Note 3 – in 2014, the Ohio Department of Mental Health and the Ohio Department of Alcohol & Addiction Services merged into one agency. The prior years' comments represent the count for both agencies.

Note 4 – name changed in 2014; formerly Ohio Rehabilitation Services Commission.

N/A – no major programs tested for this agency and fiscal year.

In addition to the comments included in this report, the State of Ohio and each state agency may receive a management letter which would include internal control and compliance deficiencies that do not rise to the level required for inclusion in this report. Those management letters are not part of this report.

**STATE OF OHIO
JULY 1, 2017 THROUGH JUNE 30, 2018
SUMMARY OF FINDINGS AND QUESTIONED COSTS**

The findings listed below represent items which are being reported in the *Independent Auditor's Report on Compliance with Requirements Applicable to Major Federal Programs and on Internal Control Over Compliance Required by the Uniform Guidance*.

AGENCY/COMMENTS	FINDING NUMBER	TYPE OF FINDING	PAGE REFERENCE
Ohio Department of Developmental Disabilities (DMR)			
1. Medicaid Cluster - Payroll Overpayment	2018-002	Questioned Costs	39
Ohio Development Services Agency (DEV)			
1. HEAP - Cash Management	2018-003	Noncompliance/ Material Weakness	41
Ohio Department of Education (EDU)			
1. Timely Allocations to Charter Schools - Various Programs	2018-004	Noncompliance/ Material Weakness	43
2. Child Nutrition Cluster - Inventory/Federal Schedule and Note	2018-005	Noncompliance/ Material Weakness	45
3. CNC and CACFP - Reporting	2018-006	Noncompliance/ Material Weakness	47
4. CACFP - Sponsor Reviews	2018-007	Noncompliance/ Material Weakness	49
5. Special Education Cluster - Maintenance of Effort	2018-008	Noncompliance/ Significant Deficiency	50
6. Cash Management Monitoring - Various Programs	2018-009	Material Weakness	52
Ohio Department of Job & Family Services (JFS)			
1. Adoption Assistance - Lack of Supporting Documentation	2018-010	Questioned Costs/ Noncompliance/ Significant Deficiency	54
2. IT - IEVS Alerts (SNAP and TANF)	2018-011	Noncompliance/ Material Weakness	56
3. CCDF Cluster - Family Child Care Provider Home Applications	2018-012	Noncompliance/ Material Weakness	59
4. Federal Reporting - Various Programs	2018-013	Noncompliance/ Material Weakness	61
5. Cash Management - Various Programs	2018-014	Noncompliance/ Material Weakness/ Significant Deficiency	65
6. SNAP Cluster - Reporting	2018-015	Noncompliance/ Material Weakness	68
Ohio Department of Medicaid (MCD)			
1. IT - Provider Licenses not Updated in MITS	2018-016	Questioned Costs/ Material Weakness	69
2. Medicaid/CHIP - Ineligible Recipients	2018-017	Questioned Costs/ Noncompliance/ Material Weakness	71
3. MFP - Ineligible Recipients	2018-018	Questioned Costs/ Noncompliance/ Material Weakness	73
4. MFP - Payment Processing SOC 1 Audit and Ineligible Recipient	2018-019	Questioned Costs/ Material Weakness	75
5. Medicaid/CHIP - Drug Rebate Monitoring	2018-020	Noncompliance/ Material Weakness	78

**STATE OF OHIO
JULY 1, 2017 THROUGH JUNE 30, 2018
SUMMARY OF FINDINGS AND QUESTIONED COSTS**

AGENCY/COMMENTS	FINDING NUMBER	TYPE OF FINDING	PAGE REFERENCE
Ohio Department of Medicaid (MCD) (Cont.)			
6. Lack of IEVS Monitoring	2018-021	Noncompliance/ Material Weakness	80
7. IT - Lack of Internal Testing of IT Security Systems	2018-022	Noncompliance/ Material Weakness	83
8. Medicaid/CHIP - Managed Care Provider Panel Reports	2018-023	Noncompliance/ Material Weakness	85
Ohio Department of Mental Health & Addiction Services (DMH)			
1. SABG - Payroll	2018-024	Material Weakness	88
Ohio Department of Natural Resources (DNR)			
1. Fish and Wildlife Cluster - Suspension & Debarment	2018-025	Noncompliance/ Material Weakness	90
2. Fish and Wildlife Cluster - Real Property Management	2018-026	Noncompliance/ Material Weakness	92
3. Fish and Wildlife Cluster - Subrecipient Monitoring	2018-027	Noncompliance/ Material Weakness	94
4. IT - Lack of a SOC1 Audit for Service Organizations	2018-028	Material Weakness	96
5. Fish and Wildlife Cluster - Reconciliations	2018-029	Material Weakness	97
6. Fish and Wildlife Cluster - Coding/Federal Schedule	2018-030	Material Weakness	99
Opportunities for Ohioans with Disabilities (RSC)			
1. Various Programs - Remaining Cash Balance	2018-031	Questioned Costs	101
2. VR and SSDI - Suspension & Debarment	2018-032	Noncompliance/ Material Weakness	103
3. VR and SSDI - Reconciliations	2018-033	Material Weakness	104
Ohio Department of Transportation (DOT)			
1. Highway Planning & Construction Cluster - Subrecipient Monitoring	2018-034	Noncompliance/ Material Weakness	106
2. Highway Planning and Construction Cluster - Wage Rate Requirements	2018-035	Material Weakness	108

The finding listed below is also reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*.

AGENCY/COMMENT	FINDING NUMBER	TYPE OF FINDING	PAGE REFERENCE
Ohio Department of Medicaid (MCD)			
1. Medicaid/CHIP - Drug Rebate Monitoring	2018-001	Noncompliance/ Material Weakness	25

**STATE OF OHIO
 JULY 1, 2017 THROUGH JUNE 30, 2018
 SUMMARY OF FINDINGS AND QUESTIONED COSTS**

The findings listed below represents other issues related to Findings for Recovery (FFR). They do not impact the Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards* or the Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance.

AGENCY/COMMENTS	FINDING NUMBER	TYPE OF FINDING	PAGE REFERENCE
Ohio Department of Education (EDU)			
1. Finding for Recovery - Payroll Overpayment	2018-036	FFR	26
2. Finding for Recovery - Payroll Overpayment	2018-037	FFR	27
Ohio Department of Mental Health and Addiction Services (DMH)			
1. Finding for Recovery/Finding for Recovery - Repaid Under Audit/Finding for Recovery - Resolved Under Audit - Payroll Overpayments	2018-038	FFR	28

**STATE OF OHIO
 JULY 1, 2017 THROUGH JUNE 30, 2018
 SUMMARY OF QUESTIONED COSTS BY FEDERAL AGENCY AND PROGRAM**

<u>FEDERAL AGENCY/CFDA NUMBER/PROGRAM TITLE</u>	<u>PAGE NUMBER(S)</u>	<u>QUESTIONED COSTS</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>		
84.177 – Independent Living Services for Older Individuals Who are Blind	101**	\$13,901
84.187 – Supported Employment Services for Individuals with the Most Significant Disabilities	101**	\$13,901
Total U.S. Department of Education		<u>\$ 27,802</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
93.659 – Adoption Assistance	54	\$ 10,707
93.767 – Children's Health Insurance Program	69*, 71	\$ 31,657
93.775 / 93.777 / 93.778 – Medicaid Cluster	39, 69*, 71	\$ 99,006
93.791 – Money Follows the Person Rebalancing Demonstration	69*, 73, 75	\$ 52,906
Total U.S. Department of Health and Human Services		<u>\$ 194,276</u>
TOTAL QUESTIONED COSTS – STATE OF OHIO		<u>\$ 222,078</u>

Note: * Finding number 2018-016 on page 69 reported questioned costs for which the amounts could not be determined.

** Finding number 2018-031 on page 101 reported questioned costs for payments made for non-federal purposes, but could not be tied to a specific program(s). Based on the accounting techniques used by the agency, there were various federal programs from the U.S. Department of Education and U.S. Department of Health & Human Services associated with the fund over the years (none of which were major programs). Since CFDA #s 84.177 and 84.187 are currently being accounted for within the fund, we questioned the payments to be split equally among the two programs.

STATE OF OHIO
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
JULY 1, 2017 THROUGH JUNE 30, 2018

AGENCY/COMMENTS	Finding Number	Type of Finding	Type of Finding in FY18 if different than FY17	Resolved	Repeated Finding Number	No Longer Reportable	Notes:
Ohio Department of Education (EDU)							
Special Education Cluster – Misallocations to Local Educational Agencies	2015-008	Questioned Costs				X	The audit finding is no longer valid and does not require further action because two years have passed since the fiscal year 2015 Single Audit was submitted to the Federal Audit Clearinghouse and the U.S. Department of Education has not issued a management decision and is not currently engaged with the Ohio Department of Education on the finding.
Ohio Department of Job & Family Services (JFS)							
SNAP Cluster – Ineligible Recipients	2015-018	Questioned Costs				X	The audit finding is no longer valid and does not require further action because two years have passed since the fiscal year 2015 Single Audit was submitted to the Federal Audit Clearinghouse and the U.S. Department of Agriculture has not issued a management decision and is not currently engaged with the Ohio Department of Job and Family Services on the finding.
CCDF Cluster – Copayment/Benefit Amounts	2015-020	Questioned Costs				X	The audit finding is no longer valid and does not require further action because two years have passed since the fiscal year 2015 Single Audit was submitted to the Federal Audit Clearinghouse and the U.S. Department of Health and Human Services has not issued a management decision and is not currently engaged with the Ohio Department of Job and Family Services on the finding.
Ohio Office of Budget & Management (OBM)							
Medicaid & CHIP - Ineligible Recipients	2015-029	Questioned Costs				X	The audit finding is no longer valid and does not require further action because two years have passed since the fiscal year 2015 Single Audit was submitted to the Federal Audit Clearinghouse and the U.S. Department of Health and Human Services has not issued a management decision and is not currently engaged with the Ohio Department of Medicaid on the finding.
Ohio Department of Education (EDU)							
Special Ed. Cluster - Misallocations to Local Educational Agencies (Undetermined)	2016-002	Questioned Costs/ Noncompliance/ Material Weakness			2017-004		The control deficiency and noncompliance have been partially corrected (see below for 2017-004); the questioned cost resolution is pending. No final federal determination letter pertaining to the fiscal year 2016 questioned costs has been received to close the finding.
Ohio Department of Job & Family Services (JFS)							
SNAP Cluster & TANF Cluster - Eligibility Documentation (\$50)	2016-007	Questioned Costs			2017-009		The control deficiency and noncompliance have been fully corrected (see below for 2017-009); the questioned cost resolution is pending. No final federal determination letter pertaining to the fiscal year 2016 questioned costs has been received to close the finding.

Ohio Department of Medicaid (MCD)							
Medicaid & CHIP - Ineligible Recipients (\$128,651)	2016-014	Questioned Costs/ Material Weakness			2017-019		The control deficiency and noncompliance have been partially corrected (see below for 2017-019); the questioned cost portion is closed. In May 2017, the Ohio Department of Medicaid (ODM) processed a mass claims adjustment in MITS pertaining to the 2016 questioned costs and the federal cash was returned to the Federal agency at that time.
MFP - Ineligible Recipients - Home Choice/MITS Variances (\$86,011)	2016-015	Questioned Costs/ Material Weakness			2017-020		The control deficiency has not been corrected (see below for 2017-020); the questioned cost portion is closed. In May 2017, the Ohio Department of Medicaid (ODM) processed a mass claims adjustment in MITS pertaining to the 2016 questioned costs and the federal cash was returned to the Federal agency at that time.
IT - Provider Licenses Not Updated in MITS (Undetermined)	2016-016	Questioned Costs/ Material Weakness			2017-018		The control deficiency has been partially corrected (see below for 2017-018); the questioned cost portion is closed.
Ohio Department of Rehabilitation and Correction (DRC)							
FFR - Payroll Overpayment	2017-001	FFR					Finding number 2017-001 is a finding for recovery and not part of the Independent Auditor's Reports on compliance and internal controls as listed in the table of contents; a summary schedule of prior audit findings is not required.
Ohio Office of Budget & Management (OBM)							
Federal Schedule - Unemployment Insurance	2017-002	Material Weakness		X			
Ohio Development Services Agency (DSA)							
HEAP - Cash Management	2017-003	Noncompliance/ Material Weakness			2018-003		
Ohio Department of Education (EDU)							
Timely Allocations to Charter Schools - Various Programs	2017-004	Noncompliance/ Material Weakness			2018-004		
Special Education Cluster - Maintenance of Effort	2017-005	Noncompliance/ Material Weakness	Noncompliance/ Significant Deficiency		2018-008		
Special Education Cluster - Subrecipient Monitoring	2017-006	Noncompliance/ Material Weakness		X			
CNC & CACFP - Reporting	2017-007	Noncompliance/ Material Weakness			2018-006		
Child Nutrition Cluster - Administrative Reviews	2017-008	Noncompliance/ Material Weakness		X			
Ohio Department of Job & Family Services (JFS)							
SNAP Cluster & TANF Cluster - Eligibility Documentation (\$1,431)	2017-009	QC/Noncompliance/ Material Weakness/ Significant Deficiency					The control deficiency and noncompliance have been fully corrected; the questioned cost resolution is pending. No final federal determination letter pertaining to the fiscal year 2017 questioned costs has been received.
IT – IEVS Due Dates, Result Code, and Verification Documentation Errors	2017-010	Noncompliance/ Material Weakness			2018-011		
CCDF Cluster – Type A - Family Child Care Provider	2017-011	Noncompliance/ Material Weakness		X			
CCDF Cluster - Type B Home Inspections	2017-012	Noncompliance/ Material Weakness		X			
Federal Reporting - Various Programs	2017-013	Noncompliance/ Material Weakness			2018-013		
CCDF Cluster - Cash Management	2017-014	Noncompliance/ Significant Deficiency	Noncompliance/ Material Weakness/ Significant Deficiency		2018-014		
Federal Schedule - Unemployment Insurance	2017-015	Material Weakness		X			
Employment Services Cluster - Subrecipient Monitoring	2017-016	Material Weakness		X			
TANF Cluster - Self Sufficiency Contracts	2017-017	Significant Deficiency		X			

Ohio Department of Medicaid (MCD)							
IT - Provider Licenses Not Updated in MITS (Undetermined)	2017-018	Questioned Costs/ Material Weakness			2018-016		
Medicaid & CHIP - Ineligible Recipients (\$42,628)	2017-019	Questioned Costs/ Material Weakness	QC/Noncompliance/ Material Weakness		2018-017		
MFP - Ineligible Recipients - Home Choice/MITS Variances (\$27,407)	2017-020	Questioned Costs/ Material Weakness	QC/Noncompliance/ Material Weakness		2018-018		
CHIP - Duplicate Payment (\$400)	2017-021	Questioned Costs		X			
Lack of IEVS Monitoring	2017-022	Noncompliance/ Material Weakness			2018-021		
Medicaid/CHIP - Drug Rebate Monitoring	2017-023	Material Weakness	Noncompliance/ Material Weakness		2018-020		
Ohio Department of Mental Health and Addiction Services (MHA)							
SABG - Management Decision	2017-024	Noncompliance/ Material Weakness		X			
SABG - Cash Management	2017-025	Noncompliance/ Material Weakness		X			
SABG - Payroll	2017-026	Material Weakness			2018-024		
SSBG - Reporting	2017-027	Material Weakness		X			
SABG - Maintenance of Effort	2017-028	Material Weakness		X			
Opportunities for Ohioans with Disabilities (OOD)							
VR - Suspension & Debarment	2017-029	Noncompliance/ Material Weakness			2018-032		
Disability Insurance/SSI Cluster - Reconciliation	2017-030	Material Weakness			2018-033		
Ohio Department of Transportation (DOT)							
Highway Planning & Construction Cluster - Period of Performance (\$5,824)	2017-031	Questioned Costs		X			
Highway Planning & Construction Cluster - Subrecipient Monitoring	2017-032	Noncompliance/ Material Weakness			2018-034		
Highway Planning & Construction Cluster - Wage Rate Requirements	2017-033	Material Weakness			2018-035		