We Can Work It Out

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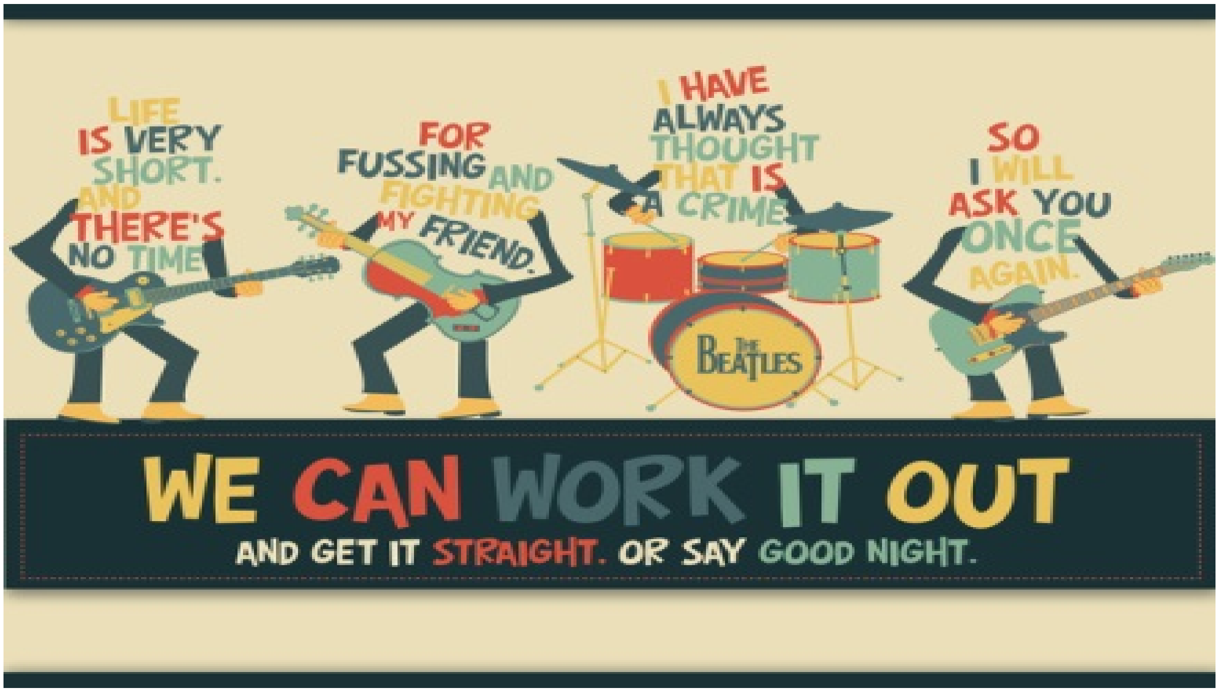

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Executive Summary

In 2008, Ohio Shared Services (OSS), a division of the Office of Budget and Management (OBM) was created with the vision: "*Service First*", *a customer service philosophy woven within the organization*. This has become fundamental in setting the standard for business processing within the State of Ohio. While OSS does offer a potpourri of services, the scope of this paper is on the accounts payable function.

Since its inception, OSS has established a more efficient way for processing vouchers, which has resulted in considerable cost savings to Ohio. Despite the successes of OSS to date, the initials "OSS" still conjure up negative connotations to agencies. If OSS is providing a better service, and saving money for the taxpayers of Ohio, why does this negative connotation continue?

During the initial research of this topic, it became apparent there was a communication issue between OSS and the partnering agencies. OSS was able to identify issues that partnering agencies were making which resulted in a less efficient process and the partnering agencies were identifying the same issues.

To help better understand the why and how this communication breakdown is happening, this paper will focus on three of the issues, which will be referred to as "*pain points*". OSS has identified these pain points as hindering the effectiveness of the services they provide. In making a deep dive of these "*pain points*", the paper will analyze the perspective of both OSS as well as selected partner agencies.

With having each side communicating their issues, the paper will listen to both sides, and utilize the philosophy of the famous Beatle song, *"We Can Work It Out"*, which will result in a higher satisfaction of partnering agencies, and thus eliminate the negative connotations of OSS.

Introduction

Ohio Shared Services (OSS), a division of the Office of Budget and Management (OBM), is the first state government shared services center in the country. A dedicated team of leads, coaches, and associates are the pioneering force behind OSS. The agency executes administrative transactions for its customers while skillfully balancing efficiency and customer service to add value through lower cost and improved effectiveness. Their primary key to success is a highly motivated, top-preforming, self-directed workforce. The operating model for OSS is built on three primary capability levers: People, Process, and Technology.[1]

The “shared services” concept is one in which a separate business unit is created within an organization for the purpose of delivering a suite of services to both the operating business units and the corporate functions. A shared services department has the mindset of a business and views the rest of the organization as their customers. As a service organization, their accountabilities are delivering value (balancing cost and service levels), as well as identifying ways to further leverage their operating model.[2]

With this concept in mind, the state engaged in the analysis and development of the State of Ohio Finance Rapid Benchmark Report with the Hackett Group and determined that costs could be reduced through the implementation of a shared services model. In May 2008, OBM looked to examples in the private sector (Marriott, Nationwide Insurance and Limited Brands) to identify ways it could improve its cost to serve and reduce operating cost. The OSS project consulting partners were Accenture (Design, Build, and Deployment) and Top 5 (Quality Assurance).[3]

The end result was the vision of OSS, a fully operating state government-run shared services center. In August 2009, the Ohio Civil Service Employee Association (OCSEA) signed the Ohio Shared Service Partnership Agreement with the State of Ohio. The Partnership Agreement was established to create a flat organization structure with self-directed work teams, OSS associate classification with strategy for performance-base pay, recruitment and selection and advisory councils. By September of 2009, the first group of OSS associates was trained and OSS went live. Vendor inquiries and Vendor Master Maintenance was shifted from State Accounting to OSS. In October of 2009, Accounts Payable and Voucher Processing were added along with the Travel and Expense OAKS module.[3]

Shared Service Centers reduce costs by consolidating one or more back-office operations, used by multiple divisions for the same company, into a shared operation. By creating a stand-alone Shared Service Center, companies can eliminate redundant activities and improve efficiency, services, and customer satisfaction. Some companies use a chargeback system to bill divisions that use the services on a per-use, per-quarter, or per-year basis.[4]

“The goal of a shared service delivery model is to allow each business division to focus its limited resources on activities that support the division’s business goals. Technology has often been the driver for shared services within an organization because it can be expensive to purchase, maintain, and train employees to use.”[5] The shared services model puts the focus on the external customer. If an aspect of the organization doesn’t touch the customer directly, it needs simplified and standardized to cut cost and gain efficiencies.

While centralization may be regarded as an underlying component of the model, the broader objective is to gain efficiencies, beyond consolidation, through a methodology of continuous improvement. The goal is more efficient and standardized processes, with much of the processes being automated through enabling technology. Generally, centralized services tend to be heavily focused on compliance and control while shared services adds accountability for value creation through a leverage model as well as managing to agreed service levels. Some of the primary benefits of the shared services model is lower cost, value decisions on what and how much to provide, and standardization of processes also known as best practices.[6]

Since 2010, the OSS journey has continued with improvements to existing processes while expanding their programs, service lines, and agency partnerships. OSS started with 3 partnering state agencies and now services 28 agencies and all state business travelers. By consolidating common transactional processes into a single organization, the State of Ohio is working to reduce processing cost, processing time, and strengthen customer service to state employees and vendors.[7]

OSS's vision statement provides that the organization has become nationally recognized as a public sector pioneer that manages multiple business processes for a variety of public sector entities. It is regarded as "best-in-class" when it comes to servicing its customers, maintaining a high-performance workplace. OSS strives to change the way the State of Ohio does business and a key component of enabling this change is a transition in the way state employees work at the agency.[8]

As established, OSS was implemented in an effort to improve the efficiency of fiscal transactions within the State of Ohio, while reducing cost for the state as a whole. The organization's core values are: Customer Service, Embrace Change, Operational Excellence and Team Focus. In acknowledgement of the hard work delivered daily by OSS associates, the agency's Vision Statement recognizes its employees as its "most critical asset."[9]

As can be expected, a change agent of this magnitude will encounter numerous challenges over the course of time. OSS is no exception. While many challenges have been addressed and resolved, a few remain. The Negotiators sought to explore some of these challenges, referred to as pain points for the purpose of this paper. We solicited these pain points from OSS and the organization was kind enough to self-identify and share their top three pain points. They are as follows:

1. **Use of the OSS Pre-Processing Form**

   High-Level Problem Statement: The usage of the Pre-Processing Form (PPF) delays the end to end invoice process and can cause untimely vendor payments. Information provided on the PPF does not always match with OSS standard process and causes unnecessary handling by the agencies. Current functionality (3-way match, receiving, PO header comments) could eliminate the need of the PPF and create a more standard process.

2. **Agency Delays in Voucher Approvals**

   High-Level Problem Statement: The untimely review and approval of vouchers by agencies results in delayed invoice processing, which can cause late fees, lost discounts, and stopped services.

3. Agencies Not Following Best Practices

High-Level Problem Statement: Inconsistent and non-standard processes result in delayed voucher creation, increased denied vouchers, knowledge management gaps, and frustration for both participating agencies and OSS.[10]

This paper will explore these pain points by explaining the perspective provided by OSS and comparing it to the perspective of select partnering agencies. We do not seek to determine which perspective is correct, only to shed light upon the possible solutions to the issues resulting from these pain points.

Use of the OSS Pre-Processing Form

The usage of the Pre-Processing Form (PPF) delays the end to end invoice process and can cause untimely vendor payments. Information provided on the PPF does not always match with OSS standard process and causes unnecessary handling by the agencies. Current functionality (3-way match, receiving, PO header comments) could eliminate the need of the PPF and create a more standard process.

The PPF (See Appendix A) is a standardized form, created by OSS, for agencies to complete prior to submitting their invoice(s) to OSS. It helps OSS when creating vouchers in OAKS. Information must be typed on the PPF and the form cannot be altered or modified in any way. The PPF contains several fields, including: origin code, invoice date, chartfield codes, purchase order (PO) number, pay terms, payment message, and MBE Flag indicator. It also contains an agency contact field, should OSS have any questions when processing the invoice. Agencies are required to submit one PPF per invoice.[11]

Despite creating the form, OSS has come to believe that the usage of the PPF delays the end-to-end invoice process can cause untimely payments to vendors. OSS would prefer that all invoices be sent to them by the vendor directly, rather than to the partner agency. According to the Service Level Agreement (SLA) in place with its partner agencies, OSS will create a voucher within 2-3 business days after receiving an invoice. If the invoice goes to the agency first, the agency creates a PPF before sending it to OSS for processing. The concern on the part of OSS is that the time lapse between the agency receiving the invoice and submitting it to OSS could result in unnecessary time being lost on creating the voucher.[12]

The consensus among the partnering agencies that responded to inquiries on this pain point is that the PPF is necessary to ensure that the invoice is processed correctly the first time. If not processed correctly, the voucher would need to be corrected, which can slow the process down. OSS would certainly receive invoices more quickly if they came straight from the vendor but, agencies argue that the likelihood of mistakes being made in the creation of the invoice without agency input will only cause time to be spent making corrections on the back-end of the process.[13] The Ohio Department of Natural Resources (ODNR) provides an example of this type of mistake. "In several instances when OSS tries to pick an origin, it is not the correct one. ODNR uses the PPF to help eliminate those types of problems. Some funding sources are watched with great scrutiny by outside sources."[14]

Responding partner agencies seem to uniformly agree that the PPF alone is very useful when used correctly. However, one agency notes that the form becomes useless when the information on the PPF is not entered correctly on the voucher by OSS. They cite an instance in which the PPF submitted had a total in the amount of $24,476 and the voucher created by OSS mistakenly showed the amount $244,760. This could have been a very big problem for the partner agency due to these dollars being Federal funds. Overpaid dollars must then be returned to the agency and the agency must have staff create journal vouchers, since the purchase order was used incorrectly by OSS.[15]

In theory correct use of the PPF should eliminate the time that an agency spends correcting these types of mistakes and/or seeking to recover dollars that are overpaid to vendors. However, errors occur on both sides and need to be corrected. Ironically, these corrections lead to the same time delays that OSS would like to avoid by elimination of the PPF. In fact, OSS would point to these examples as support for the idea that use of the PPF does not insure accuracy.

To further the accuracy argument, OSS explains that, sometimes, the information on the invoice and the PPF do not match. Thus showing that mistakes can and do occur at the agency level, despite the use of the PPF. Agencies explain that these occurrences do not always indicate errors as much as the unique coding that agencies must use with regard to purchases and expenditures related to their lines of business. An agency with many divisions, each having different coding, does not expect OSS to be familiar with the appropriate codes to be used on their invoices. To rely on OSS to have and regularly apply this information for all of its partner agencies might not be realistic and result in errors and a slowdown in the process.[16]

Another rationale that agencies put forth for continued use of the PPF is the need to research, validate, and seek approval for an invoice before it can be approved in OAKS. The process of compiling the information for the PPF mirrors the work performed at the agency level, when it comes to ascertaining whether goods/services have been received, obtaining appropriate approval, etc. While it may delay the time it takes OSS to receive the invoice, it is work that needs to be completed at the agency regardless of whether it was on the front-end or the back-end.[17]

While there is an argument to be made that OSS can handle standard vouchering in a timely and efficient manner, agencies are quick to point out that not all business lines that exist in state government can be made standard. Institutional agencies, in particular, can have a more complicated business line due to multitude of services and goods required to fulfill their mission, as well as their unique coding structures. A partner agency with six regional psychiatric hospitals under their umbrella provides the example of having to split-code some purchase orders across the enterprise. In the event that an invoice is not evenly distributed amongst all locations, OSS will not know which PO lines to reference without a PPF. The agency would have to regularly deny vouchers in OAKS and provide instruction back to OSS on how to process them correctly. This would result in significant time delays.[18]

Based upon this scenario, the agency representative feels that OSS should trust the information on the PPF, since the agency knows the correct information needed by the vendor. They argue that allowing the partner agency to complete the PPF and submit it along with the invoices provides OSS with the most current information and helps to reduce delays in approvals and payments.[19]

The problem may even extend beyond payment delays. The Ohio EPA uses a blanket PO for some vendors that contains all possible funding for the year, and will use the PPF to identify which line(s) of coding to use on each invoice. Not all payments are divided evenly, and depending upon the time of the fiscal year, not all lines of coding may be available for use. For example, line 5 of the PO may use grant funds, but the grant funds might only be valid during quarter three, after EPA has received the grant money. Without the help of the PPF, OSS may not correctly process invoices with that PO, or may send invoices back to the vendor or agency which would cause greater issues with grant compliance.[20]

OSS's interest in eliminating the PPF is also based upon the availability of current OAKS functionality. The combined use of OAKS receiving, the 3-way match process, and purchase order (PO) header comments could create a more standard process without the use of the PPF. However, not all agencies use OAKS receiving, create receiving reports, or use a PO for every single purchase. Without a PO listed on an invoice, OSS would not know how to properly code the voucher they create for the agency.[21]

Some agencies agree that available OAKS functions would potentially lessen, even eliminate the need for the PPF and create a more standard process. OSS also suggests the use of receiving invoices directly from the vendor so that invoices can go through the 3-way match process and not need to be sent back to the agencies for voucher approval. 3-way match can create efficiencies by not requiring agency approval. However, the practice requires a purchase order to be created in order to utilize the receiving function in OAKS (creating a receipt) and results in the agency being charged by DAS for each PO created in OAKS.[22]

The 3-way match process is not foolproof, however. The same agencies claim that occasionally vouchers pay for the wrong amount and receipts are used more than one time. Additionally, the creation of a receipt is another step for agency staff to complete. When added to the requirement to create a PO, the efficiencies gained by not having to approve the voucher are somewhat diminished. As expected, there are two sides to the utilization of 3-way match. It can certainly be effective but, also creates inefficiencies for some invoice types.[23]

In summary, most agree that the PPF process is neither time nor cost efficient for agency partners. The time that it takes to create the PPF can approach the amount of time it would take to create the voucher in-house. However, agencies would much rather pre-process up-front to ensure that only valid, approved, and properly coded invoices go to OSS for processing, thus reducing the number of invoices OSS must ultimately re-enter. The consensus among responding agencies is that relinquishing the PPF would be favorable only if there was a process in place that would allow checks and balances on voucher creation. OSS, however, tasked with streamlining and enhancing efficiencies, takes issue with the time required by the current process and certainly would not support adding another step to the process.

Delays in Voucher Approval

The untimely review and approval of vouchers by agencies results in delayed invoice processing, which can cause late fees, lost discounts, and stopped services.

One partner agency feels that this pain point is not one that impacts OSS in a negative or positive manner. It is ultimately up to each agency to pay their bills in a timely fashion, utilizing which ever method of service they choose (in-house or OSS).[24] However, considering the fact that OSS exist to improve efficiencies and processes among state agencies, it is to be expected that OSS has a significant interest in reducing delayed voucher approvals within partner agencies.[25]

In response to this pain point, one agency has begun researching alternative methods in trying to help expedite the voucher approval process. They will be implementing a paperless invoice approval process that will be facilitated through SharePoint in the near future. Automating the accounts payable process should help increase both the speed and accuracy of the processing vouchers. History has proven that manual intervention tends to result in both unnecessary delays and mistakes. The automated process should remedy most unnecessary delays.[26]

Another agency frames the issue differently. Claiming to not have delays in voucher approvals, this agency's concern is that OSS receives invoices from the agency and in turn creates a voucher which is sent back to the agency for verification that OSS created it correctly prior to approving it in OAKS. The agency contends that if they are paying per voucher then they should not have to check OSS's work to ensure that information on the voucher is entered correctly. They believe that this defeats the purpose of the shared service model and that OSS should verify their work internally. When OSS requires partnering agencies to review the vouchers they create, this does not allow any of the staff cost or time savings that OSS advertises as being a benefit of their services. [27]

Though our topic is focused solely on Accounts Payable within OSS, another impact of a delayed voucher approvals relates to the OSS Contact Center. Vendors not receiving their payments timely may opt to call to the Contact Center to find out why they have not yet been paid. After the Contact Center conducts their research and determines that the hold up on the payment is on the agency's end, the Contact Center is not permitted to tell the vendor to contact the agency. There are some occasions where they may refer the vendor to the agency, but not as a standard solution to the problem. [28]

One agency's proposed resolution to this pain point is to have OSS update their policy to state that if a partner agency has not approved a voucher within "x" number of days, then OSS is permitted to refer the vendor to contact the agency directly. The agency should be willing to take calls from vendors inquiring the status of their payment. Furthermore, agencies wanting to eliminate approval delays and receive the prompt payment discount should opt to use P-Card or the Ohio Market Place to ensure that the payment is processed within the discount time frame.[29]

Use of Best Practices

Inconsistent and non-standard processes result in delayed voucher creation, increased denied vouchers, knowledge management gaps, and frustration for both participating agencies and OSS.

The unanimous response to this pain point, among the responding partnering agencies, is that OSS's best practices are not always the partner agency's best practices. An example of this can be seen in one agency's past use of the "Description" field in OAKS to further identify a specific invoice. Examples of data that went into this field are: month of service, patient name, etc. When generating invoices for AT&T, they would type "Air Pollution Fax" to further identify the phone number showing up on the invoice. The agency understood this practice but, OSS did not. Some of OSS's best practices are good, while some may force agencies to change things that work well for them but, OSS will not do.[30]

Another agency points to a prior decision, on the part of OSS, to change the definition of the "Invoice Date", despite it running counter to the definition as outlined in the ORC. OSS is alleged to have changed the date from the legal definition of "thirty days after the department receives a proper claim if a specific payment date or time of payment is not established by a written agreement" [ORC 126-3-01, (A)(6)(c)(ii)], to the date the invoice was received at OSS. That was considered, at the time, to be an OSS standard/best practice, although it ran contrary to the ORC. OSS eventually changed the determination of the invoice date to be back in line with the ORC but that does not erase the years of erroneous dating.[31]

The initial decision to change the invoice date was simple. It was easier for OSS associates to accurately determine the date. The agency holds this out as being "…perhaps the best of example OSS creating a practice for their benefit and serves as a cautionary tale to partner agencies when they tout standards or best practices without engaging agencies for their perspectives. Agencies are, after all, supposed to be the customer. Often times, however, we are asked to change or amend our business practices to meet the needs of OSS, regardless of the methodology behind our method."[32]

The use of distribution lines within coding lines on POs is one the best practices that has become a big problem for one partner agency. The OSS best practice is that distribution lines should only be used on a PO when that distribution will be used each and every time that the PO is used to pay a voucher. The issue the agency has with following this best practice comes into play when the agency's program staff needs to use up their remaining funding near the end of a funding period. They may need an entire purchase to come from only one of the distribution lines on that PO. When this is needed, OSS often misses the fact that the coding should only come from one line and they use the PO the way it was initially set up instead of the way the agency has instructed OSS to pay the voucher.[33]

The same agency often has purchase orders that have multiple coding lines and not all of these coding lines are used every time a voucher is to be paid. If OSS took the time to review and enter the coding exactly it has submitted it will resolve the problems this agency incurs due to information being entered incorrectly. When OSS does not enter the information as the agency has submitted it results in their accounting staff needing to create journal vouchers to correct the coding, POs being liquidated incorrectly, and a lot of research time being conducted by agency staff. When paying invoices, at the end of the fiscal year, if a purchase order has been incorrectly entered this can cause the purchase order to be short or closed out.[34]

It would seem that the issue of following best practices comes down to communication and changing of old habits, which sometimes is not the easiest thing to do. When OSS and their partner agencies have different points of view regarding best practices, it would be ideal that each entity informs the other of the issues they have. This is much easier said than done in a corporate or government environment but, if lines of communication can be opened up to allow for more understanding between OSS and its customers, it's likely that this pain point would be resolved.[35]

One responding agency seems to have a positive take on this pain point, "Following OSS's established best practices have become an area of opportunity for our agency. Having lost of several staff due to retirement, thus having to hire many new employees, the agency has to document several new processes, which will likely help to ensure that OSS's best practices are being utilized." [36] Standardization is necessary for OSS to work as intended. This is a fact understood by most partnering agencies and inherently requires compromise. Best practices, however, should not be singularly defined by OSS; rather, a best practice is one which serves both OSS and its partnering agencies.

Conclusion

Like most change, especially on a corporate level, the transition to the shared services model has been a bit bumpy and uncomfortable for some agencies in the State of Ohio. However, from a continuous improvement standpoint, the transition has increased efficiency in many of the processes that OSS manages for partnering agencies.[37] It is clear that the pain points provided by OSS, and discussed in this paper, need to be addressed and resolved. It is just as clear that there are significantly different opinions as to how to address or resolve them.

The issue of whether or not to keep the PPF is the most passionately debated of the three pain points. OSS finds it to be an unnecessary step in the Accounts Payable process that slows down the payment of invoices, while agencies see the use of the form as a check and balance which catches errors before they are formally etched onto vouchers. One possible remedy to this standoff might be for each side of the argument to actually pay more attention to the way the form is used. OSS might consider taking a new look at how a submitted PPF is reviewed and the information entered. OSS may do well to allow its associates to clarify or confirm information with partner agencies when not certain about information on the PPF. On the flip side, partner agencies might do well not to assume that the information provided on the form is clearly understandable to OSS. Coding might need to be more clear and amounts may need to be entered in a different format.

When it comes to the issues of delayed voucher approvals, OSS and partnering agencies may have at least a small handful of options to consider. First, possible automation, such as one agency's SharePoint project, may increase the response time while decreasing the effort required by agencies to approve vouchers from OSS. Another option might be to allow OSS Contact Center associates to reach out to the agencies when contacted by vendors inquiring about late payments.

The third and final pain point, relating to partner agencies not using best practices, appears to be rooted in a lack of understanding and communication between OSS and its partner agencies. On the part of OSS, process improvement requires streamlining and consistency in daily practices and agencies need to understand that this is part of the shared services model. On the part of the agencies, no two are alike and each has unique coding, funding, and practices. This makes uniformity a challenge. OSS might consider meeting with contacts from each agency to gain a better understanding of why they need what they need. This would also serve to educate agencies as to why OSS requires what is does of its partners.

The three pain points provided to this research team by OSS were self-identified and geared towards improving efficiency and operations between the agency and its partners. While perspectives on those pain points differ between OSS and those who participate in the shared services program, the discussion regarding how to resolve them is necessary to the continued improvement of the shared service process. Any eventual resolutions will likely not satisfy all parties but, they will move all parties in the direction of providing and receiving optimal service for the State of Ohio, its stakeholders, and its citizens.

Appendix A

Pre-Processing Form

STANDARD INVOICE PRE-PROCESSING FORM
OHIO SHARED SERVICES

Directions: A Pre-processing form must be used for one invoice. **Please type your data in this form.**

* Origin Code, Date Invoice Received and Agency Contact Information are mandatory fields - complete the other sections only when information is not on the purchase order or invoice.

Agency Information	
Business Unit:	
*OSS Origin:	
*Date Invoice Received:	

Single Payment Voucher Information	

Vendor Information			
OAKS Vendor ID:			
Vendor Name:			
Payment Terms:		MBE / EDGE:	
Address Seq #:		Vendor Location:	
Term Contract ID:			

*Agency Contact Information	
Name:	
Phone #:	
Date Approved:	

Agency Comments/Instructions for OSS		Total Voucher Amount	

Payment Message	

			PO / SpeedChart Line #	PO / SpeedChart Schedule #	Invoice Line Description (Agency use only - OSS will not enter)	Receipt #	Amount
1							

Fund	Account Code	ALI	Department	Program	Grant/Prj
Project	**Serv Loc**	**Reporting**	**Agency Use**	**ISTV XREF**	**Budget Reference**

Voucher Line #	PO NUMBER	SPEEDCHART	PO / SpeedChart Line #	PO / SpeedChart Schedule #	Invoice Line Description (Agency use only - OSS will not enter)	Receipt #	Amount
2							

Fund	Account Code	ALI	Department	Program	Grant/Prj
Project	**Serv Loc**	**Reporting**	**Agency Use**	**ISTV XREF**	**Budget Reference**

Voucher Line #	PO NUMBER	SPEEDCHART	PO / SpeedChart Line #	PO / SpeedChart Schedule #	Invoice Line Description (Agency use only - OSS will not enter)	Receipt #	Amount
3							

Fund	Account Code	ALI	Department	Program	Grant/Prj
Project	**Serv Loc**	**Reporting**	**Agency Use**	**ISTV XREF**	**Budget Reference**

** PPF will be returned for the following reasons: Required fields not completed, form has been modified, incorrect version of form, handwritten information, or agency generated PPF was provided. **

Notes

1. Ohio Shared Services. “About Us” Accessed February 23, 2015. www.ohiosharedservices.ohio.gov

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10. Tim Ogonek, Ohio Shared Services, email to Research Team, November 13, 2014.

11. Phil Riedinger, Ohio Environmental Protection Agency, email to Dave Coleman, March 26, 2015.

12. Donna Waggener, Ohio Environmental Protection Agency, interview by Phil Riedinger, January 2, 2015.

13. Scott Ferguson, Ohio Department of Mental Health & Addiction Services, email to Dave Coleman, February 12, 2015.

14. Carla Camp, Ohio Department of Natural Resources, email message to Lisa Syx, February 27, 2015.

15. Bettie Fullum, Ohio Department of Health, interview by Gail Byers, January 20, 2015

16. Anonymous, Ohio Department of Agriculture, email to Reana Jackson, March 4, 2015.

17. Ferguson, Ohio Department of Mental Health & Addiction Services

18. Ibid.

19. Bettie Fullum, Tamara Harrison and Quanta Brown, Ohio Department of Health, Committee meeting attended by Gail Byers, January 8, 2015.

20. Waggener, Ohio Environmental Protection Agency.

21. Ibid.

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23. Ibid.

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25. Ferguson, Ohio Department of Mental Health & Addiction Services.

26. James Moore, Ohio Department of Medicaid, email to John Mack, December 29, 2014.

27. Quanta Brown, Ohio Department of Health, email to Gail Byers, January 15, 2015.

28. Waggener, Ohio Environmental Protection Agency.

29. Ibid.

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