



## Ohio Department of Mental Retardation and Developmental Disabilities

Ted Strickland, Governor

John L. Martin, Director

July 17, 2009

Wendy DiGregorio, Superintendent  
Warrensville Developmental Center  
4325 Green Road  
Highland Hills, Ohio 44128

RE: WDC Resident Fund Review – Project D-09-001

Dear Ms. DiGregorio:

The Division of Legal, MUI & Audits of the Ohio Department of Mental Retardation and Developmental Disabilities has completed the Warrensville Developmental Center Resident Fund Review for the period December 16, 2006 through December 15, 2008.

The Final Report is attached.

If you have any questions, please contact me at (614) 995-1573.

Thank you for your time and cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Roger Parrot".

Roger Parrot, Audit Chief  
Division of Legal, MUI & Audits

xc Kate Haller, Deputy Director, Division of Legal & MUI Services-ODMR/DD  
Ginnie Whisman, Assistant Deputy Director, Division of Community Services-ODMR/DD  
Randy Russell, Operations Director, Warrensville Developmental Center-ODMR/DD  
Audit File



**OHIO DEPARTMENT OF MENTAL RETARDATION  
AND DEVELOPMENTAL DISABILITIES**

1810 Sullivant Avenue

Columbus, OH 43223-1239

**DIVISION OF LEGAL, MUI & AUDITS**

**RESIDENT FUND REVIEW**

**FINAL REPORT**

**WARRENSVILLE DEVELOPMENTAL CENTER**

**AUDITOR'S REPORT ON PROCEDURES APPLIED**

(Project D-09-001)

**FOR THE PERIOD DECEMBER 16, 2006 THROUGH DECEMBER 15, 2008**

**WARRENSVILLE DEVELOPMENTAL CENTER****TABLE OF CONTENTS**

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## Ohio Department of Mental Retardation and Developmental Disabilities

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Ted Strickland, Governor

John L. Martin, Director

### Auditor's Report on Procedures Applied

July 17, 2009

Wendy DiGregorio, Superintendent  
Warrensville Developmental Center  
4325 Green Road  
Highland Hills, Ohio 44128

Because Warrensville Developmental Center (WDC) officials had identified problems in WDC burial accounts, Deputy Director Kate Haller requested the Division of Legal, MUI & Audits, Office of Audits perform a review of the non-appropriated Resident Fund (RF) accounts at WDC. The period identified to be reviewed was December 16, 2006 through December 15, 2008.

Our review was performed on the accounts relating to the RF. The review objectives are summarized below:

1. Determine if cash in the WDC RF accounts was properly posted and supported by the records;
2. Determine the accuracy of WDC RF bank reconciliations for the period reviewed;
3. Review the cash and cash handling process within the WDC Business Office and WDC Cottages; and
4. Develop recommendations that could strengthen internal controls related to the activity reviewed for the first three objectives.

The following three months were selected for detailed review of the WDC RF monthly reconciliations:

1. WDC RF reconciliation from 12/16/06 thru 1/15/07;
2. WDC RF reconciliation from 1/16/07 thru 2/15/07; and
3. WDC RF reconciliation from 2/16/07 thru 3/15/07.

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The WDC RF Review for the three month review period of 12/16/06 thru 3/15/07 involved the following review procedures:

1. Determine the completeness of data retention for the review period. Document what WDC RF documents are not presented for auditor review.
2. Verify the accuracy of the completed 12/15/06 WDC RF prepared reconciliation.
3. Agree the RF bank statement, cash journal and Report of Transactions individual resident account balances to the WDC Business Office prepared reconciliation dated 12/15/06.
4. Verify accuracy and completeness of the initial review period three monthly WDC RF prepared reconciliations dated 1/15/07, 2/15/07, and 3/15/07.
5. Expand the 1/15/07, 2/15/07, and 3/15/07 bank reconciliations to a Proof of Cash format.
6. Verify the Proof of Cash ending Book Balance agrees to the "Reconciled to Cash Journal" balance of the WDC RF monthly reconciliation for each respective monthly period.
7. Review cash and check handling process within the WDC Business Office and WDC Cottages by verifying ten sample selected RF cash journal deposits and ten expenditures to support documentation.

Additional similar review procedures were performed for the period 3/16/07 through 12/15/08 because of the following noted internal control weaknesses:

- There were no review period monthly WDC Business Office prepared reconciliations of RF cash journals to the Developmental Center Management Information System (DCMIS) Report of Transactions record of resident account balances.
- Management did not have a control procedure in place to ensure staff notify them when RF errors are identified and corrected in the Report of Transactions.
- There was no WDC RF requirement for written documentation of Cottage supervisors' review of Individual resident account balances to reasonably assure the Business Office that Individual resident account balances were accurate, timely and complete.

The results of our analysis were:

1. For the transactions tested, the WDC RF cash was properly posted and supported by the records.

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Warrensville Developmental Center  
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2. Bank statements and cash journals were not reconciled to the DCMIS computer Report of Transactions record of resident account balances. The review period RF reconciliations were not performed completely because the monthly totals of all DCMIS Report of Transactions Individual resident account balances were not reconciled to the monthly cash journal balance total and were not supported by adequate documentation to verify the WDC's nonappropriated accounts' cash position. Related internal control deficiencies were noted and recommendations made are reported in the Appendix.
3. Internal controls were in place surrounding the cash and cash handling process within the Business Office and Cottages, with some exceptions noted. Cash handling exceptions and related recommendations are reported in the Appendix.

Because the procedures we applied do not constitute an audit conducted in accordance with generally accepted auditing standards, we express no opinion on the items listed above that might relate to the financial condition of the Warrensville Developmental Center for the period December 16, 2006 through December 15, 2008. This memo report relates only to the items above and does not extend to any other activities of the Warrensville Developmental Center.

This memo report is intended for the information and use of the management of the Ohio Department of Mental Retardation and Developmental Disabilities. However, this report is a matter of public record and its distribution is not limited. Our analysis of these accounts relates only to the procedures applied, as stated above, and does not extend to any other financial activities of the Warrensville Developmental Center.



Roger Parrot, Audit Chief  
Division of Legal, MUI & Audits, Office of Audits

APPENDIX A – RESIDENT FUND REVIEW  
WARRENSVILLE DEVELOPMENTAL CENTER  
MANAGEMENT COMMENTS AND RECOMMENDATIONS

Resident Fund:

Management is responsible for establishing and maintaining effective internal controls. Management should develop internal controls that will provide reasonable assurance in achieving the Developmental Center's control objectives. Written procedures need to be developed and placed into operation to minimize the risk of error and/or irregularities. Documentation provides the basis for establishing responsibility for the executing and recording of transactions. Prompt preparation of accurate accounting records is essential to timely reporting of accounting data.

The following internal control weaknesses were identified at the WDC Business Office and Cottages relating to the administration of the RF during the review period of 12/16/06 thru 12/15/08.

Business Office:

Business Office Reconciliation Procedures

1. The Business Office did not implement an internal control procedure for the monthly reconciliation of the RF bank statement to the cash journal to the total of Individual RF balances shown on the DCMIS computer "Report of Transactions". Although the WDC officials did perform monthly reconciliations of the RF bank statement to the cash journal, they did not reconcile the cash journal to the total of the Individual RF balances. This weakness could result in lack of management detection of improper accounting for or use of RF monies.

Our testing noted the following conditions:

- a. The comparison of the WDC RF cash journal to the RF Report of Transactions from 12/15/06 thru 3/15/07 is as follows:

Comparison of WDC RF Cash journal to RF Report of Transactions

Date of Comparison of cash journal to RF Report of Transactions	RF Report of Transactions Balance Total	RF cash journal Balance Total	Difference
As of 12/15/06	\$ 38,906.10	\$ 72,473.59	\$ 33,567.49
As of 1/15/07	53,283.11	59,895.79	6,612.68
As of 2/15/07	50,972.82	59,368.83	8,396.01
As of 3/15/07	53,614.80	64,223.04	10,608.24

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- b. The WDC Operations Director stated that the difference between the RF cash journal balance and the Report of Transactions balance on any given day is the RF hold account activity from RF purchase orders (POs) not yet invoiced and paid by WDC-Business Office. In his opinion, the audit reported RF differences of \$ 6,612.68 for 1/15/07, \$ 8,396.01 for 2/15/07 and \$ 10,608.24 for 3/15/07 appear to be reasonable hold account PO amounts for the number of WDC residents as of those dates (approximately 173 WDC residents). He indicated the \$ 33,567.49 RF difference as of 12/15/06 would require additional WDC review work to further explain the PO hold amounts. One possible explanation for the 12/15/06 difference is the Christmas/Holiday POs prepared for WDC residents as of 12/15/06. Another possible explanation of the 12/15/06 difference could be obtained from an analysis of the Director's Sweep of WDC residents' RF denoting hold PO activity.
  - c. The WDC Network Administrator prepared a listing of active (unspent) POs from 12/15/06 thru 1/15/07. The result of this review denoted a decrease in the non-reconciled difference between the cash journal and DCMIS computer Report of Transactions records from \$ 6,612.68 to \$ 516.32. An additional WDC Network Administrator review was performed of the 12/15/06 denoted difference of \$ 33,567.49. The Report of Transactions and cash journal denoted significant spent (invoiced) POs on 12/28/06, which could explain the difference decrease from 12/15/06 of \$ 33,567.49 to the 1/15/07 difference of \$ 6,612.68.
2. Management did not present for review a monthly reconciliation of the RF bank statement to the cash journal for the periods ended 1/15/08, 2/15/08, 5/15/08, and 6/15/08.
3. Written control procedures did not detail the procedures for the proper monthly reconciliation of the RF bank statement to the cash journal and the DCMIS computer Report of Transactions. Also, we found no evidence of documented reviews of review period monthly RF reconciliations by the Operations Director.
4. Management did not perform monthly reconciliations during the review period of resident earned income from the private, non-profit corporation Solutions At Work, Inc. (SAW) to resident deposited SAW income in the DCMIS computer Report of Transactions. Management did not perform monthly reconciliations to ensure timely posting and depositing of resident SAW earned income. As an example, a resident SAW earned income check dated 4/20/06 had a deposit date in the DCMIS computer Report of Transactions of 5/9/07.
5. The Business Office did not perform quarterly or semi-annual comparisons of the number of residents income denoted on the DCMIS Report of Transactions to

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MANAGEMENT COMMENTS AND RECOMMENDATIONS

quarterly WDC Unit Census Reports. Such periodic comparisons would help verify the completeness and timeliness of Report of Transactions listed resident incomes and would list Business Office explanations of any variances noted.

Our related testing noted the following condition:

- The WDC Resident Income listed on the computer printout "Report of Transactions" for 12/16/06 to 1/15/07 was compared to the WDC Unit Census Reports dated 12/15/06. This review denoted documentation of 178 total WDC Residents listed on the 12/16/06 WDC Census, with 13 WDC Census residents who did not have reported income on the Report of Transactions. Subsequent review denoted no unaccounted for WDC resident fund income. However, there was a lack of timely written support documentation of Business Office explanations for why the 13 residents did not have reported income listed on the Report of Transactions.

Recommendations

- The Business Manager should establish written control procedures of the monthly RF reconciliation process, and the Business Manager's written review and approval of prepared reconciliations. The monthly reconciliation process should not only include reconciling bank activity to the cash journal but also reconciling the cash journal to the DCMIS Report of Transactions total of Individual resident account RF balances. Reconciliations should be approved by the Business Manager and provided to the Operations Director for review and approval.
- The Business Manager should perform and document reviews of monthly reconciliations to assure adequate, complete, and timely reconciliations were performed and support documentation was obtained and filed in the Business Office.
- The Business Office staff should perform monthly reconciliations of resident SAW earned income to the SAW resident deposited income in the Report of Transactions. Staff should obtain from SAW Inc. a list of all checks or a copy of monthly SAW payroll check stubs and reconcile reported resident SAW income to deposited resident SAW income.
- The Business Manager should document monthly compliance with WDC Policy Number OP-8 "Receipt and Use of Client Funds" effective date October 5, 2004, Part J "Workshop Monies/Pay Check", sub-part f, which states "The Business Office must receive the check stub for all workshop checks for SSA and SSI reporting." An alternative to the SAW check stub could be a listing of SAW monthly checks or a copy of SAW monthly payroll check stubs.

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- The Business Office should perform quarterly or semi-annual comparisons of the number or individual residents denoted on the Report of Transactions to individuals denoted on the quarterly WDC Unit Census Reports. These periodic comparisons would verify the completeness and timeliness of Report of Transactions listed resident incomes. The Business Office should document and explain any variances noted.
- The Business Office should denote, on the records of residents with zero income shown on the Report of Transactions, the reason why no income is reported for these residents.

Business Office Posting Procedures

6. Management did not have a control procedure in place to ensure staff notify them when RF errors are identified and corrected in the Report of Transactions. Needed changes to documentation should be reviewed and approved by a supervisor responsible for the process. There were five transaction dates denoted on the Report of Transactions which did not match the posting dates, with extensive time delays noted. All five transactions had a 1/19/07 transaction date with a 7/19/07 posting date. In addition, there were 23 resident accounts with posting error corrections denoted in the Report of Transactions which did not contain written management review and approval.

Recommendations

- Management should establish control procedures to ensure staff notify them when original document amounts in the Report of Transactions should be changed. Needed changes to documentation should be reviewed and approved by a supervisor responsible for the process.
- An error correction report should be generated and given to the Business Manager monthly. He should review it to ensure all modifications or adjustments were entered correctly and properly approved by him. Any discrepancies should be researched and documented to assure proper action is taken.

APPENDIX A – RESIDENT FUND REVIEW  
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Business Office Director's Billing/Sweep Procedures

7. Management did not present for review support documentation for the following transactions:
- The cash journal and Report of Transactions denoted one resident with income of \$ 26,030.62 recorded as deposited 7/23/08. The high account balance for this resident was maintained from 7/23/08 through 9/29/08. This resident did not have Business Office written support documentation explaining the reason for the high balance and the reason for the length of time of this high balance amount.
  - For this resident, the Report of Transactions contained a \$ 24,324.62 transfer from WDC to ODMRDD – Division of Fiscal Administration on a Director's Sweep dated 9/30/08. There was no WDC Business Office support documentation of this Director's Sweep transaction amount presented for auditor review.

Recommendations

- Management should have documented in the review of the WDC prepared Director's Sweep dated 9/30/08 that adequate, complete, and timely support documentation was obtained and filed.
- Management should perform and document monthly reviews of individual resident balances. Individual resident account balances exceeding \$ 1,500.00 for significant periods of time should have written explanations obtained and filed. This documentation would be in accordance with the ODMR/DD Directive 5123-9-05 (d)(3), Receipt and Use of Client Funds, dated 1/10/91, which states "The Individual's representative payee account shall be kept in such manner that all receipts and expenditures are properly documented."

Business Office Cash Handling Procedures

8. WDC management approval signatures on the WDC RF Payment Voucher forms denoted management review of support documentation for RF check payments for the review period. However, four WDC RF Payment Voucher forms (check numbers 3105, 3113, 3218, and 3230) out of ten tested did not contain all the proper supportive documentation required to substantiate the expenditures. This indicates management did not perform an adequate review of the clerical staff's work for these four forms concerning the attachment of proper supportive documentation (cash, cash receipts, purchase receipts, etc). Management should assure all cash expenditures are justified and properly supported. The following weaknesses were noted on selected RF disbursements of February 2007 and March 2007:

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MANAGEMENT COMMENTS AND RECOMMENDATIONS

- 2 WDC RF Payment Voucher forms out of 10 tested did not have a source receipt to support the RF expenditure.
- 1 WDC RF Payment Voucher form out of 10 tested did not have support documentation for return of unspent cash to denote correct refunds due individuals.
- 2 WDC RF Payment Voucher forms out of 10 tested did not have support documentation for Individual disbursement allowances signed by the Individuals as being received.

Recommendations

- Management should establish monitoring and review procedures of staff's reconciliations and daily procedures to reasonably assure RF support documentation for disbursements and unspent cash is obtained and properly attached to the WDC RF Payment Voucher form. The Business Office staff should ensure all support documentation received is properly attached to the WDC RF Payment Voucher form and maintained for the proper period.
- Management should establish control procedures to ensure all support documentation for each type of request form has been received from the Cottages, attached to the proper request form, and filed in the Business Office. If unspent cash is associated with any of the requests, a copy of the cash receipt should also be attached to the request form, verifying all funds have been accounted for.
- Valid source receipts should be obtained as support documentation of an Individual's RF disbursement and/or refund.

Business Office Data Retention Procedures

9. Our initial scanning for WDC RF monthly reconciliations on 1/26/09 disclosed four monthly reconciliations could not be located at WDC. On 2/3/09 we located the four missing reconciliations and reconciliation support documentation. The four missing reconciliations were incorrectly dated and filed by Business Office staff.

When testing disbursements we noted:

- "Voucher blocks" denote WDC RF disbursement support documentation on a WDC RF check number basis. The WDC RF voucher block RF check numbers 2922 (dated 12/16/06) through 2976 (dated 3/15/07) were not presented for review and were not located during the on-site review from 1/26/09 through 2/10/09. These voucher blocks were ultimately located by the WDC Business Office staff.

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- Business Office staff made clerical errors related to several WDC RF voucher blocks, which were incorrectly dated January and March of 2007. These incorrectly dated voucher blocks should have been dated January and March of 2008.

Recommendation

- Management should comply with the record retention schedule requirements, denoted in WDC Policy Number AD-17 effective date 8-26-04, to ensure financial support documentation is properly dated, filed, and readily available.

Cottages:

Cottages Reconciliation Procedures

10. There was no WDC RF requirement for written documentation of Cottage supervisors' review of Individual resident account balances to reasonably assure the Business Office that Individual resident account balances were accurate, timely and complete. The Cottage supervisors did not document their periodic review of resident account balances and communicate review results in writing to the Business Office. In addition, the WDC Policy Number OP-8 "Receipt and Use of Client Funds" effective date October 5, 2004 and in effect for the review period, did not address written documentation and communication of Cottage supervisor resident account balance reviews.

Recommendation

- Formal written procedures should be established that identify WDC Cottage supervisors' roles and responsibilities in the review process. Management should adopt a written policy, addressing written documentation and communication of Cottage supervisors' monthly review of Individual RF account balances to the Business Office. This policy could be added to WDC Policy Number OP-8.

APPENDIX B- RESIDENT FUND REVIEW  
WARRENSVILLE DEVELOPMENTAL CENTER  
EXIT CONFERENCE

A formal exit conference was held on July 1, 2009 with the following representatives of Warrensville Developmental Center:

<u>Name</u>	<u>Title</u>
Wendy DiGregorio	WDC Superintendent
Randy Russell	WDC Operations Director
Kristi Anderson-Wilson	WDC Program Director
Doug Carter	WDC Business Administrator

Warrensville Developmental Center (WDC) sent a written "2009 Auditor's Report on Procedures – Plan of Correction" response which was received at the Division of Legal, MUI & Audits, Office of Audits on July 14, 2009. The WDC Plan of Correction is shown on pages 12 through 15.

APPENDIX C – RESIDENT FUND REVIEW  
WARRENSVILLE DEVELOPMENTAL CENTER  
WDC PLAN OF CORRECTION

**Warrensville Developmental Center**  
**2009 Auditor's Report on Procedures**  
**Plan of Correction**

1. In regards to Points 1, 2, and 3 of the Auditor's Report on Procedures will entail that the Business Administrator will establish written control procedures of the monthly Resident Funds reconciliation process. The monthly reconciliation process will not only include reconciling bank activity to the cash journal but also reconciling the cash journal to the DCMIS and in the future Quick Books. The reconciliations will be sign off by the Account Clerk along with the Business Administrator and will be provided to the Operations Director for review and approval on a monthly basis.

The Business Administrator will also perform and document reviews of monthly reconciliations to assure adequate, complete, and timely reconciliations were performed and support documentation was obtained and filed in the Business Office. The Operations Director will provide a monthly report to Executive Staff on a regular on-going basis.

**Persons Responsible:** Account Clerk II and Business Administrator

**Completion Date:** By the 5<sup>th</sup> Business Day of Each Month

2. In regards to Point 4 of the Auditor's Report on Procedures will entail that the Business Administrator will establish written control procedures of the monthly reconciliation process of resident SAW earned income. The Resident Funds Clerk will perform monthly reconciliations of resident SAW earned income to the SAW resident deposited income in the Report of Transactions. Staff should obtain from SAW Inc. a report each two week period a month of all checks or a copy of monthly SAW payroll check stubs and reconcile reported resident SAW income to deposited resident SAW income.

The Business Administrator will document monthly compliance with WDC Policy Number OP-8 "Receipt and Use of Client Funds" effective date October 5, 2004, Part J "Workshop Monies/Pay Check", sub-part f, which states "The Business Office must receive the check stub for all workshop checks for SAW checks." Currently, the Business Administrator is looking into seeing if it is possible to have all SAW earned income directly deposited in to main Resident Funds checking account.

**Persons Responsible:** Resident Funds Clerk and Business Administrator

**Completion Date:** August 15, 2009

APPENDIX C – RESIDENT FUND REVIEW  
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WDC PLAN OF CORRECTION

3. In regards to Point 5 of the Auditor's Report on Procedures will entail that the Business Administrator will establish written control procedures of the quarterly comparisons of the number of residents which are indicated on the Report of Transactions to individuals indicated on the quarterly Warrensville Developmental Center's Unit Census Reports.

In addition to the written control procedure, the Resident Funds Clerk will perform quarterly comparisons of the number or individual residents which are indicated on the Report of Transactions to individuals indicated on the quarterly Warrensville Developmental Center's Unit Census Reports. The Business Administrator will contact Central Office to determine where the census report is located. The Resident Funds Clerk will document and explain any variances. If on the Report of Transactions the residents' have a zero income balance, then the reason why no income is reported for these residents will be determined and noted on the spreadsheet. The completed report will be given to the Business Administrator for their approval.

**Persons Responsible:** Resident Funds Clerk and Business Administrator

**Completion Date:** By the 20<sup>th</sup> day of each quarter

4. In regards to Point 6 of the Auditor's Report on Procedures will entail the Business Administrator will establish control procedures to ensure the Resident Funds Clerk will notify the Business Administrator when original document amounts in the Report of Transactions should be changed. The Resident Funds Clerk will notify the Business Administrator of the correction which is needed and the Business Administrator will make the needed changes. The Resident Funds Clerk will make no corrections to any of the individual's accounts.

The Business Administrator will get with the IT staff to see if an error correction report can be generated. This report will be generated by the Business Administrator on a monthly basis. If any discrepancies are noted, then the Business Administrator will have the Resident Funds Clerk research and document the discrepancies. Once the report is documented, the Resident Funds Clerk will then forward the report to the Business Administrator for their review on a monthly basis.

**Persons Responsible:** Resident Funds Clerk and Business Administrator

**Completion Date:** On-going

APPENDIX C – RESIDENT FUND REVIEW  
WARRENSVILLE DEVELOPMENTAL CENTER  
WDC PLAN OF CORRECTION

5. In regards to Point 7 of the Auditor's Report on Procedures will entail the Business Administrator will establish control procedures to ensure that support documentation along with all required signatures are attached to all vouchers.

In addition to the established policy, the IT staff will give the Business Administrator a report by the 15<sup>th</sup> and 25<sup>th</sup> of each month which will help the Resident Funds Clerk document monthly reviews of individual resident balances on the 15<sup>th</sup> and 25<sup>th</sup> of each month. Individual resident account balances exceeding \$ 1,500.00 for the dates listed above will have written explanations obtained and filed. The Houses will be notified if their resident has exceeded the \$1,500.00 and will be asked to do a spend down of the resident's money. If the money is not spend, then a automatically sweep will be performed for balances over \$1,500.00. Once the sweep has been done, the Resident Funds Clerk will give the report to the Business Administrator for their review and then forwarded to the Operations Director, Superintendent and Program Director. The documentation will be in accordance with the ODMR/DD Directive 5123-9-05 (d)(3), Receipt and Use of Client Funds, dated 1/10/91, which states "The Individual's representative payee account shall be kept in such manner that all receipts and expenditures are properly documented."

**Persons Responsible:** Resident Funds Clerk and Business Administrator  
**Completion Date:** By the 15<sup>th</sup> and 25<sup>th</sup> of each month.

6. In regards to Point 8 of the Auditor's Report on Procedures will entail the Business Administrator will establish monitoring and review procedures of the Resident Funds Clerk reconciliations and daily procedures to reasonably assure that the support documentation for disbursements and unspent cash is obtained and properly attached to the Resident Funds Payment Voucher form. The Business Office staff should ensure all support documentation received is properly attached to the WDC RF Payment Voucher form and maintained for the proper period.

The Business Administrator will do periodical reviews of the Resident Funds Voucher forms to ensure all signatures, receipts, cancelled checks are attached to the voucher forms. If any discrepancies occur, they will be addressed via email and face to face contact to the Resident Funds Clerk. The Business Administrator will also perform audits on each of the Houses on a random basis to ensure all monies are being along with supporting documentation is being kept.

**Persons Responsible:** Resident Funds Clerk and Business Administrator  
**Completion Date:** By the 30<sup>th</sup> of each month

APPENDIX C – RESIDENT FUND REVIEW  
WARRENSVILLE DEVELOPMENTAL CENTER  
WDC PLAN OF CORRECTION

7. In regards to Point 9 of the Auditor's Report on procedures will entail the Business Administrator will establish a monitoring procedure to ensure that all retention boxes which are obtained from the Business Office will be accurately completed. In addition to the monitoring procedure, the Business Administrator will review the storage boxes for a complete retention schedule form is completed before storing the boxes. There will also be a binder produced of a map of where the boxes are stored.

**Persons Responsible:** Business Administrator

**Completion Date:** On-going

8. In regards to Point 10 of the Auditor's Report on Procedures will entail that the Business Administrator will establish written procedures that will identify Warrensville Developmental Center Cottage supervisors' roles and responsibilities in the review process. The written policy will address written documentation and communication of Cottage supervisors' monthly review of Individual RF account balances to the Business Office.

**Persons Responsible:** Business Administrator

**Completion Date:** On-Going