



*Advocacy. Assistance. Answers on Aging.*

Ronald Hill  
*Executive Director*

## Auditor's Report for the Title III Program

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August 24, 2007

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Joann Mason, Director  
Parma Office on Aging  
7001 West Ridgewood Drive  
Parma, OH 44129

Dear Ms. Mason:

The fiscal monitoring of your Western Reserve Area Agency on Aging (WRAAA) Agreement for Title III Funds was conducted on August 15, 2007. The purpose of the audit was to verify the 1<sup>st</sup> quarter 2007 Title III: fiscal records, cash match and program income, then reconcile those documents to the Older Americans Act / Senior Community Services REQUEST FOR PAYMENT submitted to WRAAA. The review also included how actual program costs are being captured and reported on the Older Americans Act / Senior Community Services REQUEST FOR PAYMENT submitted to WRAAA.

Based on standards and provisions pursuant to the Ohio Department of Aging, your agreement with WRAAA and OMB Circular A-133, audit procedures were performed on the **Non-Federal Match, In-Kind Match, Program Income, Cost Sharing, Cost Allocation & Fiscal Reporting** provided by **Parma Office on Aging**. The audit procedure applied and any reconciliation issues are listed below.



**Non-Federal Match:** Determined the source of the non-federal funding, how the non-federal funding was allocated to the request for payment and if the non-federal funding reconciled to the general ledger.

Reconciled: Yes  
T3 Finding(s): None  
T3 Recommendation(s): None Required



**Parma Office on Aging**

**In-Kind Match:** Verified the accuracy of adequate documentation, job assignment, hours volunteered and the existence of volunteer(s).

Reconciled: N/A  
T3 Finding(s): None  
T3 Recommendation(s): None Required

**Program Income:** Traced the collection process for program income per service for accuracy & reconciliation to the general ledger, deposit ticket(s) and bank statement(s).

Reconciled: Yes  
T3 Finding(s): None  
T3 Recommendation(s): None Required

**Cost Sharing:** Traced the collection process for client co-pays for accuracy & reconciliation to the general ledger, deposit ticket(s) and bank statement(s).

Reconciled: N/A  
T3 Finding(s): None  
T3 Recommendation(s): None Required

**Cost Allocation:** Reviewed the cost allocation for accuracy, reasonableness of allocation bases, verification of cost allocation to the general ledger and accuracy of cost allocation across all programs.

Reconciled: Yes  
T3 Finding(s): None  
T3 Recommendation(s): None Required

**Fiscal Reporting:** Reviewed fiscal records to determine if revenue & expenses were accounted for separately by program, if selected general ledger accounts by reference traced to invoices or other applicable documentation and if WRAAA cash receipts traced to the general ledger, deposit ticket(s) and bank statement(s).

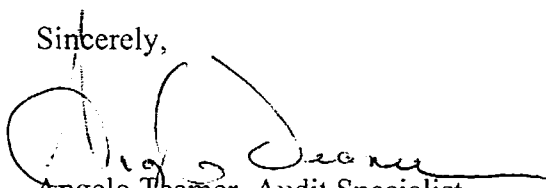
Reconciled: Yes

T3 Finding(s): None

T3 Recommendation(s): None Required

In conclusion, this completes the fiscal monitoring of **Parma Office on Aging** and the service(s) provided above. Recommendation(s) must be implemented within **10 (Business) days** of the date of this report and submitted (if applicable) to Angelo Teamer at WRAAA via fax or mail. Corrective action plans not received within said **10 (Business) days**, will and can result in future request for payments being suspended pursuant to section 13 of the Title III contract or until such findings are corrected. If you have any questions regarding program or fiscal issues please refer to appendix L, section 10, 12 & 13 of the Program Information, Instructions and Appendices for your Title III contract or feel free to call me @ 216.621.8010.

Sincerely,



Angelo Teamer, Audit Specialist