



# Opportunities for Ohioans with Disabilities

## Independent Living Services for Older Blind Audit

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**Audit Period: August 2016 through January 2017**

### Results Summary:

Objective	Conclusion
Referral and Intake	Well-Controlled with Improvement Needed
Case Management	Well-Controlled with Improvement Needed
Payments for Services and Equipment	Well-Controlled with Improvement Needed

\* Refer to Appendix A for classification of audit observations.



## Executive Summary

### Background

Opportunities for Ohioans with Disabilities' (OOD) Independent Living Services for Older Blind (ILOB) Ohioans program helps citizens with extensive vision loss overcome challenges and maintain independence. OOD's ILOB team assists Ohioans with meeting their specific needs through providing independent living (IL) services to older individuals who are blind. OOD supports the provision of IL services for eligible individuals to maintain independent in the community. The provision of services to support an individual's goal of IL may include: Information and Referral, Adaptive Aids and Equipment with Supported Training, Independent Living Skills Training, and Supportive Services and Rehabilitation Teaching Services.

During the period August 2016 through January 2017, the ILOB program received 500 applications and closed 569 cases for individuals who were provided services totaling \$468,816.

During the audit, OIA identified opportunities for OOD to strengthen internal controls and improve business operations. OIA conforms with the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank OOD staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.

### Scope and Objectives

OIA staff was engaged to perform an assurance audit related to the controls within the ILOB program. This work was completed December 2016 through March 2017. The detailed objectives are as follows:

- Evaluate the design and effectiveness of controls over ILOB referral and intake.
- Evaluate the design and effectiveness of controls over ILOB case management.
- Evaluate the design and effectiveness of controls over payments for ILOB services and equipment.

The audit period was August 2016 through January 2017.

### Detailed Observations and Recommendations

The Observations and Recommendations include only those risks which were deemed high or moderate. Low risk observations were discussed with individual agency management and are not part of this report. However, the low risk observations were considered as part of the audit objective conclusions.



## Appendix A – Classification of Conclusions and Observations

### Classification of Audit Objective Conclusions

Conclusion	Description of Factors
<b>Well-Controlled</b>	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
<b>Well-Controlled with Improvement Needed</b>	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
<b>Improvement Needed</b>	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
<b>Major Improvement Needed</b>	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

### Classification of Audit Observations

Rating	Description of Factors	Reporting Level
<b>Low</b>	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
<b>Moderate</b>	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
<b>High</b>	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee