



Ohio Department of Mental Health

30 East Broad Street
Columbus, Ohio 43215-3430

DATE: NUMBER: ORIGINATOR & TITLE:
Sept. 13, 2007 C-09-08-08 Anita Lieser, Chief & Dalon Myricks, Chief

OFFICE:
Licensure and Certification & Fiscal Administration and Support

APPROVED BY:
Donald C. Anderson, Deputy Director: Administrative Services *[Signature]*
Marc T. Baumgarten, Acting Deputy Director: Legal Services *[Signature]*

DISTRIBUTION:
 BHO's Boards Provider Agencies Shareholder Organizations

SUBJECT:
 Allocations Certification Critical Information Licensure
 MACSIS Medicaid MSPA Policy
 Procedure Other (specify):

TITLE OF CORRESPONDENCE: REMINDER – SFY 2007 Actual Uniform Cost Report Agreed Upon Procedures Report

CONTENT: Ohio Administrative Code (O.A.C.) Rule 5122-26-191 requires that all ODMH-certified community mental health (CMH) agencies that submit actual uniform cost reports (AUCRs) in accordance with OAC rule 5122-26-19 have these reports examined by an independent public accounting (IPA) firm using the agreed upon procedures (AuPs) specified in Appendix A of rule 5122-26-191 prior to submission to ODMH. In addition, ODMH-certified CMH agencies must assure any recommendations contained in the agreed upon procedures report are made and a new original AUCR is completed.

CMH agencies should not confuse the AUCR AUP report with the Agreed Upon Procedures (AUP) under OMB Circular A-133 as the A-133 AUP process is audit related and the AUCR AUP is a cost reporting verification mechanism required through the ODMH certification standards. Please consult with your audit, financial and legal expertise to determine, based on your agency's specific circumstances, whether or not the costs associated with the AUCR AUP report can be included as allowable costs on the AUCR.

REQUIRED ACTION: Please submit to ODMH by December 27, 2007, the following documents in accordance with OAC rule 5122-26-191:

- The originally prepared AUCR that was completed prior to the AUP review and in accordance with OAC rule 5122-26-19;
- A copy of the AUP report completed in accordance with Appendix A of OAC rule 5122-26-191 and issued by the IPA; and
- If appropriate, a new original AUCR adjusted based upon the recommendations of the IPA firm as documented in the AUP report.

Copies of these documents should also be sent to the local ADAMH/CMH board where the CMH agency's primary place of business is located.

DATES FOR REQUIRED ACTION: December 27, 2007

NAME, TELEPHONE NO., AND EMAIL OF CONTACT PERSON(S):

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