



Ohio Administrative Code

Rule 5122-26-191 Actual uniform cost report (AUCR) agreed upon procedures and report submission requirement.

Effective: June 30, 2006

(A) This rule establishes the requirement for all ODMH certified community mental health (CMH) agencies that the actual uniform cost report (AUCR) submitted in accordance with rule 5122-26-19 of the Administrative Code was examined by an independent public accounting (IPA) firm using the agreed upon procedures contained in appendix A to this rule prior to submission to ODMH. The ODMH certified CMH agency shall assure any recommendations contained in the agreed upon procedures report are made and a new original AUCR is completed.

(B) Beginning with the AUCR period July 1, 2005 through June 30, 2006 and for subsequent state fiscal year (SFY) reporting periods thereafter, the ODMH certified CMH agency shall submit the following to ODMH within one hundred eighty days after the end of a SFY:

(1) The originally prepared AUCR that was completed prior to the agreed upon procedures review and in accordance with rule 5122-26-19 of the Administrative Code;

(2) A copy of the agreed upon procedures report completed in accordance with appendix A to this rule and issued by the IPA; and

(3) If appropriate, a new original AUCR adjusted based upon the recommendations of the IPA firm as documented in the agreed upon procedures report.

(C) An ODMH certified CMH agency reporting costs on the AUCR's "Ohio Department of Alcohol and Drug Addiction Services" line will also need to submit a copy of its information as required in rule 3793:2-1-10 of the Administrative Code.

(D) An ODMH certified CMH agency that is also subject to rule 5101:2-47-26.2 of the Administrative Code may submit the information required in that rule in place of the information required by paragraph (B) of this rule with the following exception: the ODMH certified CMH agency is responsible for making all recommended adjustments to the AUCR and, if appropriate,



submitting the new, original AUCR.

(E) The ODMH certified CMH agency shall send the AUCR agreed upon procedures report and, if applicable, the new, original AUCR to the Ohio department of mental health, office of fiscal services. A copy of the AUCR report and, if applicable, a copy of the new AUCR shall be sent to the local alcohol, drug addiction and mental health services or mental health board where the agency's primary place of business is located.