



Ohio Administrative Code Rule 5139-36-07 Audit process.

Effective: October 22, 2018

(A) The department will audit the fiscal and performance records in accordance with generally accepted auditing standards. The scope of the audit will encompass, but not be limited to, the following:

- (1) An examination of financial transactions, accounts, and reports pertaining to the approved plan.
- (2) An evaluation of compliance with the established rules and plan under Chapter 5139-36 of the Administrative Code.

(B) Upon the completion of the audit examination an audit report shall be issued which shall include a management comments section regarding:

- (1) The expenditures of funds.
 - (2) Compliance with applicable regulations and the approved grant budget plan with approved revisions and amendments.
 - (3) Any noted citations and exceptions.
 - (4) The appeal process outlined in this rule.
- (C) All audits having the issuance of citations or exceptions will require the facility to complete an itemized corrective action plan addressing the timetable and plan of action to fully resolve the audit issue. This plan shall be submitted to the department within sixty days of receipt of the formal audit report.

(D) Audit findings. Once resolved, fiscal findings shall be refunded to the department within forty-five days of notification unless an appeal of the finding is filed.



(1) The governing county's fiscal agent shall be required to refund to the department from the governing county's general fund the amount of the fiscal finding.

(2) For a multi-county facility, the amount of the fiscal finding may be refunded to the department, in accordance with a multi-county agreement, from the general revenue fund of multiple counties, provided that all counties in the multi-county facility have agreed as documented through the terms of the annual grant agreement signed by all of the counties.

(E) Appeal of audit findings. Within forty-five days of the date of the formal audit report, the facility administrator may file a request for an appeal. If the facility does not file a request for appeal with the department, the action proposed in the department's report shall be final and binding.

(F) Appeals must follow department process and timelines. Appeals must be submitted to the director, department of youth services, or designee.