

3793:2-1-10

**Actual uniform cost report agreed upon procedures and report submission requirement.**

- (A) This rule establishes the requirement for all Ohio department of alcohol and drug addiction services (ODADAS)-certified programs required to submit an actual uniform cost report (AUCR) in accordance with rule 3793:2-1-09 of the Administrative Code to have the AUCR examined by an independent public accounting (IPA) firm using the agreed upon procedures (AUP) contained in appendix A to this rule prior to submission to ODADAS. The ODADAS-certified program owner 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 of July 1, 2005 through June 30, 2006 and for each subsequent state fiscal year (SFY) AUCR reporting period thereafter, the ODADAS-certified program shall submit the following to ODADAS within one hundred eighty days after the end of a SFY:
- (1) The originally prepared AUCR which was completed prior to the agreed upon procedures review and in accordance with rule 3793:2-1-09 of the Administrative Code,
  - (2) A copy of the agreed upon procedures AUCR report completed in accordance with appendix A to othis rule and issued by the IPA firm, and
  - (3) If appropriate, a new original AUCR adjusted based upon the recommendations of the IPA firm as documented in the AUCR AUP report.
- (C) An ODADAS-certified program reporting costs on the AUCR "Mental Health Services" line will also need to submit a copy of their information required under rule 5122-26-19.1 of the Administrative Code.
- (D) An ODADAS-certified program which is also subject to rule 5101:2-47-26.2 of the Administrative Rule may submit the information required in rule 5101:2-47-26.2 of the Administrative Code in place of the information required by paragraph (B) of this rule with the following exception: the ODADAS-certified program is responsible for making all recommended adjustments to the AUCR and, if appropriate, completing and submitting a new original UCR.
- (E) The ODADAS-certified program owner shall send the AUCR AUP report and, if applicable, the new original AUCR to the ODADAS' fiscal services division. A copy of the AUCR AUP report and, if applicable, a copy of the new AUCR shall be sent to the local alcohol, drug addiction and mental health service or alcohol and drug addiction services board where the program owner's primary place of business is locate.