

5122-26-19.1 **Actual uniform cost report (AUCR) agreed upon procedures and report submission requirement.**

- (A) This rule establishes the requirement for each Ohio department of mental health (ODMH) certified community mental health (CMH) agency required to submit an actual uniform cost report (AUCR) in accordance with rule 5122-26-19 of the Administrative Code to have the AUCR examined by an independent audit firm using the agreed upon procedures contained in the appendix 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 and submitted.
- (B) The CMH agency shall submit the following to ODMH within one hundred eighty days after the end of a state fiscal year (SFY):
- (1) The originally prepared AUCR which 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 review report completed in accordance with the appendix to this rule and issued by the independent audit firm; and
 - (3) A new original AUCR adjusted based upon the recommendations of the independent audit firm as documented in the agreed upon procedures review report. If there are no recommendations in the agreed upon procedures review report, then only the requirements of paragraphs (B)(1) and (B)(2) of this rule shall be met.
- (C) A 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) A CMH agency that is also subject to rule 5101:2-47-26.2 of the Administrative Code may submit the information required in paragraph (C)(2) of 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 CMH agency is responsible for complying with the requirements of paragraph (B)(3) of this rule.
- (E) The CMH agency shall send the AUCR agreed upon procedures report and, if applicable, the new, original AUCR to the Ohio department of mental health. A copy of the documents in paragraph (B) of this rule 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.