

5101:2-47-26.2

Cost report "Agreed Upon Procedures" engagement.

- (A) Each Title IV-E agency as defined by rule 5101:2-1-01 of the Administrative Code, private child placing agency (PCPA), or private noncustodial agency (PNA) that completes a cost report pursuant to rule 5101:2-47-26.1 of the Administrative Code shall follow the JFS 02911-I " Title IV-E Single Cost Report Instructions" (rev. ~~7/2011~~ 7/2013) and shall have an annual "Agreed Upon Procedures" engagement conducted for its cost report.
- (B) Each Title IV-E agency that files a cost report will have an annual "Agreed Upon Procedures" engagement conducted by the Ohio department of job and family services (ODJFS). For timely performance of the "Agreed Upon Procedures" engagement, the Title IV-E agency shall complete its cost report by September thirtieth of each year.
- (C) Each PCPA or PNA shall engage a certified public accountant (CPA) to conduct the annual "Agreed Upon Procedures" engagement in accordance with the ~~ODJFS "Agreed Upon Procedures" specified in the appendix of this rule~~ JFS 02913 " Title IV-E Agreed Upon Procedures for Private Child Placing Agencies (PCPA) and Private Non-Custodial Agencies (PCPA)" (3/2013).
- (D) The CPA who conducts the annual "Agreed Upon Procedures" engagement for a PCPA or PNA shall adhere to ~~confidential~~ confidentiality requirements set forth in rule 5101:1-1-03 of the Administrative Code. Whenever names, addresses, or other identifying information relating to children in care is used by any individual CPA or CPA firm, they shall prevent the publication or disclosure of names, lists, or other information concerning children.
- (E) The CPA who conducts the annual "Agreed Upon Procedures" engagement for a PCPA or PNA shall make the working papers and suitable facilities available onsite or submit copies of the "Agreed Upon Procedures" working papers to ODJFS for review upon request.
- (F) Each PCPA or PNA shall participate in any quality assurance review conducted by ODJFS.
- (1) The annual "Agreed Upon Procedures":
- (a) Shall be conducted by auditors who, during the period of the auditor's professional engagement and during the period covered by the cost report, do not have nor are committed to acquire any direct or indirect financial interest in the ownership, financing or operation of the PCPA or PNA and were not involved in the preparation of the cost report.

- (b) Work papers shall be in accordance with generally accepted government auditing standards (~~GAGAS~~ GAS) as in effect ~~of~~ on the date of this rule. These standards can be obtained at www.gao.gov/govaud/ybk01.htm.
 - (c) ~~Report~~ Reporting shall be performed in accordance with the attestation standards as prescribed by the "American Institute of Certified Public Accountants" (AICPA) as in effect on the effective date of this rule. These standards can be obtained at www.aicpa.org/index.htm.
- (2) The CPA may request a waiver of any requirements imposed by the "Agreed Upon Procedures" specified ~~in the appendix of this rule~~ on the JFS 02913 due to extenuating circumstances.
- (a) The waiver request shall be filed with the office of fiscal and monitoring services of ODJFS.
 - (b) The waiver request shall include information explaining the facts and circumstances giving rise to the need for a waiver and any other information which the CPA would like to have considered.
 - (c) Based upon the evidence presented by the CPA, it is the sole discretion of ODJFS to grant or deny the waiver.
 - (d) ODJFS' decision to grant or deny a waiver, in whole or in part, is on an individual basis and shall not be construed as a generic decision covering all agency "Agreed Upon Procedures" engagements.
 - (e) ODJFS' decision to grant or deny a waiver will be final and shall not be construed as creating any rights to a hearing under Chapter 119. of the Revised Code.

Effective:

R.C. 119.032 review dates: 03/24/2014

Certification

Date

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