

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), private noncustodial agency (PNA), residential care facility, ~~or~~ substance use disorder (SUD) residential facility, as defined in rule 5101:2-1-01 of the Administrative Code; or a qualified residential treatment program (QRTP) as defined in rule 5101:2-9-42 of the Administrative Code that completes a cost report pursuant to rule 5101:2-47-26.1 of the Administrative Code shall follow the JFS 02911-I "Instructions for Completing JFS 02911, Title IV-E Single Cost Report" (~~rev. 8/2018~~) and shall have an annual "Title IV-E 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 "Title IV-E Agreed Upon Procedures" engagement, the Title IV-E agency shall complete its cost report by September thirtieth of each year.
- (C) Each PCPA, PNA, QRTP, residential care facility, or SUD residential facility shall engage a certified public accountant (CPA) to conduct the annual "Agreed Upon Procedures" engagement in accordance with the JFS 02913 "Title IV-E Agreed Upon Procedures" (9/2014) engagement.
- (D) The CPA who conducts the annual "Agreed Upon Procedures" engagement for a PCPA, PNA, QRTP, residential care facility, or SUD residential facility shall adhere to 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 "Title-E Agreed Upon Procedures" engagement for a PCPA, PNA, QRTP, residential care facility, or SUD residential facility shall make the working papers and suitable facilities available onsite or submit copies of the "Title IV-E Agreed Upon Procedures" working papers to ODJFS for review upon request.
- (F) Each PCPA, PNA, QRTP, residential care facility, or SUD residential facility shall participate in any quality assurance review conducted by ODJFS.
- (1) The annual "Title IV-E 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, PNA, residential care facility, or SUD residential facility 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) as in effect on the date of this rule. These standards can be obtained at www.gao.gov/govaud/ybk01.htm.
 - (c) 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 <https://www.aicpa.org/research/standards/auditattest/ssae.html>.
- (2) The CPA may request a waiver of any requirements imposed by the "Title IV-E Agreed Upon Procedures" specified 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 "Title IV-E 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:

Five Year Review (FYR) Dates: 8/13/2020

Certification

Date

Promulgated Under: 119.03
Statutory Authority: 5103.03, 5101.141, 5101.145
Rule Amplifies: 5103.03, 5101.141, 5101.145
Prior Effective Dates: 01/01/2004, 12/12/2005, 08/04/2006, 02/10/2008,
10/01/2008, 11/09/2009, 08/20/2011, 06/01/2015,
05/01/2019