

Rule Summary and Fiscal Analysis (Part A)**Department of Job and Family Services**

Agency Name

Division of Social Services

Division

Mike Lynch

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Rule Number

AMENDMENT

TYPE of rule filing

Rule Title/Tag Line

Cost Report "Agreed Upon Procedures" engagement.**RULE SUMMARY**

1. Is the rule being filed consistent with the requirements of the RC 119.032 review? **Yes**

2. Are you proposing this rule as a result of recent legislation? **No**

3. Statute prescribing the procedure in accordance with the agency is required to adopt the rule: **119.03**

4. Statute(s) authorizing agency to adopt the rule: **5101.141, 5101.145**

5. Statute(s) the rule, as filed, amplifies or implements: **5101.145**

6. State the reason(s) for proposing (i.e., why are you filing,) this rule:

This rule is proposed as a result of the five year review.

7. If the rule is an AMENDMENT, then summarize the changes and the content of the proposed rule; If the rule type is RESCISSION, NEW or NO CHANGE, then summarize the content of the rule:

This rule sets forth the auditing of cost report requirements for Title IV-E agencies. This rule speaks to the "Agreed upon procedures" engagement conducted by the two agencies entering into a contract agreement for placement services. The rule

outlines the requirement for a cost report to be filed with the department and for an annual audit to be conducted of the agency's cost report by a certified public accountant. The cost report audit results are used to help determine the reimbursement ceiling amount for foster care.

The revision date of the JFS 02911-I "Single Cost Report Instructions" was changed to reflect August 2007.

8. If the rule incorporates a text or other material by reference and the agency claims the incorporation by reference is exempt from compliance with sections 121.71 to 121.74 of the Revised Code because the text or other material is **generally available** to persons who reasonably can be expected to be affected by the rule, provide an explanation of how the text or other material is generally available to those persons:

This rule incorporates one or more references to another rule or rules of the Ohio Administrative Code. This question is not applicable to any incorporation by reference to another OAC rule because such reference is exempt from compliance with ORC 121.71 to 121.74 pursuant to ORC 121.76(A)(3).

This rule incorporates one or more dated references to an ODJFS form or forms. Each cited ODJFS form is dated and is generally available to persons affected by this rule via the "Info Center" link on the ODJFS web site (<http://jfs.ohio.gov/>) in accordance with ORC 121.75(E).

9. If the rule incorporates a text or other material by reference, and it was **infeasible** for the agency to file the text or other material electronically, provide an explanation of why filing the text or other material electronically was infeasible:

Not applicable

10. If the rule is being **rescinded** and incorporates a text or other material by reference, and it was **infeasible** for the agency to file the text or other material, provide an explanation of why filing the text or other material was infeasible:

Not Applicable.

11. If **revising** or **refiling** this rule, identify changes made from the previously filed version of this rule; if none, please state so:

Paragraph A: replaced (8/2007) with (7/2008).

Paragraph (B): added ", "

Paragraph C1: deleted "performed shall"

Replaced "must" with "shall" in paragraphs:

(A)

(B)

(C)

(C)(1)(c)

(C)(2)(a)

(C)(2)(b)

(C)(2)(d)

(C)(3)

(D)

Periods were added to replace semicolons in paragraphs:

(C)(1)(a)

(C)(1)(b)

(C)(1)(c)

(C)(3)(a)

(C)(3)(b)

(C)(3)(c)

(C)(3)(d)

(C)(3)(e)

(C)(3)(f)

(C)(3)(g)

(C)(3)(h)

(C)(3)(i)

(C)(3)(j)

Paragraph (C)(4)(d): replaced "where" with "if".

12. 119.032 Rule Review Date: **4/30/2008**

(If the rule is not exempt and you answered NO to question No. 1, provide the scheduled review date. If you answered YES to No. 1, the review date for this rule is the filing date.)

NOTE: If the rule is not exempt at the time of final filing, two dates are required: the current review date plus a date not to exceed 5 years from the effective date for Amended rules or a date not to exceed 5 years from the review date for No Change rules.

FISCAL ANALYSIS

13. Estimate the total amount by which *this proposed rule* would **increase / decrease** either **revenues / expenditures** for the agency during the current biennium (in dollars): Explain the net impact of the proposed changes to the budget of your agency/department.

This will have no impact on revenues or expenditures.

0.00

The proposed change will not impact the agency's projected budget in the current biennium.

14. Identify the appropriation (by line item etc.) that authorizes each expenditure necessitated by the proposed rule:

not applicable

15. Provide a summary of the estimated cost of compliance with the rule to all directly affected persons. When appropriate, please include the source for your information/estimated costs, e.g. industry, CFR, internal/agency:

There are no new costs anticipated.

16. Does this rule have a fiscal effect on school districts, counties, townships, or municipal corporations? **No**

17. Does this rule deal with environmental protection or contain a component dealing with environmental protection as defined in R. C. 121.39? **No**