

5101:2-5-04

Recertification of an agency to perform specific functions.

(A) To apply for recertification an agency shall submit a JFS 01290 "Application for Certification of Agency Functions" (rev. 9/2006). The agency shall, at the time of recertification and whenever the agency changes their certification information, submit the following documentation with the JFS 01290:

- (1) Any information required by rule 5101:2-5-02 of the Administrative Code.
- (2) An audit if one is required.
- (3) The first time a private child placing agency (PCPA) or private noncustodial agency (PNA) seeks recertification, it shall submit to ~~ODJFS~~the Ohio department of job and family services (ODJFS) with its application:
 - (a) A copy of an independent financial statement audit ~~of its first year of certification, unless the auditor of state has audited the PCPA or PNA during that year and the audit sets forth that no money has been illegally expended, converted, misappropriated, or is unaccounted for or sets forth findings that are inconsequential, as defined by government auditing standards performed by a licensed public accounting firm following applicable american institute of certified public accountants (AICPA) auditing standards for the most recent fiscal year.~~
 - (b) The independent audit shall demonstrate the agency operated in a fiscally accountable manner ~~in accordance with the Revised Code, the Administrative Code and any agreement between the agency and a PCSA as determined by ODJFS.~~
 - (c) ~~If the auditor of state has audited the PCPA or PNA, a copy of that audit shall be submitted.~~
- (4) After the first recertification, when a PCPA or PNA seeks recertification, it shall submit to ODJFS with its application, as a condition of recertification:
 - (a) A copy of an independent financial statement audit performed by a licensed public accounting firm following applicable AICPA auditing standards for the two most recent previous fiscal years it is possible for an independent audit to have been conducted, ~~unless the auditor of state has audited the PCPA or PNA during those years and the audit sets forth that no money has been illegally expended, converted, misappropriated, or is unaccounted for or sets forth findings that are inconsequential, as defined by government auditing standards.~~

~~(b) The independent audit shall be completed no later than six months after the end of the agency's fiscal year.~~

~~(e)(b) The independent audit shall demonstrate the agency operated in a fiscally accountable manner in accordance with the Revised Code, the Administrative Code and any agreement between the agency and a PCSA as determined by ODJFS.~~

~~(d) If the auditor of state has audited the PCPA or PNA, a copy of that audit shall be submitted.~~

(5) All audits required by this rule shall be conducted in accordance with ~~government auditing standards~~ AICPA auditing standards. As used in this rule, ~~"government auditing standards"~~ "AICPA auditing standards" means the ~~government auditing standards published by the comptroller general of the United States general accounting office~~ has the same definition as in paragraph (A) of section 5103.0323 of the Revised Code. ~~The requirements of paragraph (A) of this rule do not apply to a public children services agency (PCSA) or to a local public entity that is not a PCSA.~~

(B) If fiscal accountability cannot be readily determined for a PCPA or PNA, the agency may be issued a temporary certificate and be placed on fiscal watch during that period. During a fiscal watch period, the agency may be expected to submit, but is not limited to, the following:

(1) An explanation of any internal or external factors that may be affecting the provider's financial status and any action plan as to how provider intends to address such factors.

(2) A corrective action plan to address any significant audit issues noted in the financial audit.

(3) Any business plan which may specifically address actions taken, or to be taken, by the provider to improve financial condition which could help demonstrate that provider is or can be fiscally accountable.

(4) Any subsequent financial audits performed beyond the submitted audit period.

(5) Monthly financial statements.

(6) Monthly bank statements or similar information.

(7) Placement records and related financial activity records.

(C) ODJFS will work closely with the agency during the fiscal watch period to monitor

financial activity to help ensure the agency can remain fiscally viable and financial resources are sufficient for providing the necessary level of care for the well-being of children placed with the agency. At any point up to and including the end of the fiscal watch period, ODJFS will recommend the agency:

(1) Be removed from the temporary certificate and reinstated to a full certificate.

(2) Be placed on a second fiscal watch period and the fiscal watch process will be repeated. The agency will also be issued a second temporary certificate.

(3) Be revoked.

(D) The requirements of paragraph (A) of this rule do not apply to a public children services agency (PCSA) or to a local public entity that is not a PCSA.

~~(B)~~(E) An agency seeking recertification shall electronically submit all information and documentation required for recertification to the appropriate ODJFS field office not less than one hundred twenty days prior to the date of expiration of its current certificate. Failure of an agency to submit an application for recertification within the timeframes required by this rule may cause a lapse in certification or a delay in issuance of a certificate.

~~(C)~~(F) When an application for recertification is received and found to be incomplete or incorrectly completed, the recertification application shall be returned to the applicant for completion and resubmission to ODJFS. A recertification application shall not be considered to have been submitted until it is received by the appropriate ODJFS field office in complete and correct form.

~~(D)~~(G) An agency shall submit a list of all records, as requested by ODJFS, from which a sample will be selected for review during the site inspection.

~~(E)~~(H) An agency shall return the list of records requested by ODJFS, pursuant to paragraph ~~(D)~~(G) of this rule, within fourteen calendar days of receipt of the ODJFS request. Failure of an agency to submit the list of records as requested shall not cause the start of the recertification review to be delayed but may cause a lapse in certification or a delay in issuance of a certificate.

~~(F)~~(I) If an agency's list of records as requested by ODJFS, pursuant to paragraph ~~(D)~~(G) of this rule, is received by ODJFS within the timeframe specified in paragraph ~~(E)~~(H) of this rule, ODJFS may select a random sample of records from the list to be reviewed during the site inspection and shall provide the identity of these records to the agency two weeks prior to the scheduled site inspection.

~~(G)~~(J) If an agency's list of records is not received by ODJFS within the timeframes

specified in paragraph ~~(E)~~(H) of this rule, ODJFS may elect to do a random selection of records at the time of the site inspection with no prior notice to the agency of the identity of the records to be reviewed.

~~(H)~~(K) An agency administrator or staff person shall not deny ODJFS access to any relevant records, information, personnel, residential facility, residents, offices or areas of the agency in the course of a recertification study or at any other time.

Effective:

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Certification

Date

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