

**PUBLIC HEARING NOTICE
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

DATE: October 5, 2005

TIME: 10:00 a.m.

**LOCATION: Room 3110B, Rhodes State Office Tower
30 East Broad St., Columbus, Ohio 43215**

Pursuant to Sections 5101.141, 5101.145 and Chapter 119. of the Ohio Revised Code, the director of the Ohio Department of Job and Family Services gives notice of the department's intent to consider the adoption, amendment, or rescission of the rule identified below and of a public hearing thereon.

Rule 5101:2-47-26.2, entitled Audit of Cost Reports sets forth the requirement for annual audits of cost reports completed by public children service agencies, Title IV-E agencies, private child placing agencies (PCPA), and private non-custodial agencies (PNA). The rule is being amended to update and clarify the audit requirements and procedures contained therein. Changes to the rule include the replacement of the term "audit" with "Agreed Upon Procedures" engagement, the reorganization of content presented within the rule, the addition of items to be submitted with the Agreed Upon Procedures report, as well as clarifying language regarding confidentiality.

A copy of the proposed rule(s) is available, without charge, to any person affected by the rule(s) at the address listed below. The rule(s) is also available on the internet at <http://www.registerofohio.state.oh.us/>. A public hearing on the proposed rule(s) will be held at the date, time, and location listed at the top of this notice. Either written or oral testimony will be taken at the public hearing. Additionally, written comments submitted or postmarked no later than the date of the public hearing will be treated as testimony. Requests for a copy of the proposed rule(s) or comments on the rule(s) should be submitted by mail to the Ohio Department of Job and Family Services, Office of Legal Services, 30 East Broad Street, 31st Floor, Columbus, Ohio 43215-3414, by fax at (614) 752-8298, or by e-mail at legal@odjfs.state.oh.us.