

**MEMORANDUM**

**TO:** Tommi Potter, Ohio Department of Medicaid

**FROM:** Sophia Papadimos, Regulatory Policy Assistant

**DATE:** August 5, 2014

**RE:** **CSI Review – Five-Year Review: NF Chart of Accounts Rule (OAC 5160-3-42)**

---

On behalf of Lt. Governor Mary Taylor, and pursuant to the authority granted to the Common Sense Initiative (CSI) Office under Ohio Revised Code (ORC) section 107.54, the CSI Office has reviewed the abovementioned administrative rule package and associated Business Impact Analysis (BIA). This memo represents the CSI Office's comments to the Agency as provided for in ORC 107.54.

**Analysis**

This rule package consists of one amended rule being proposed by the Ohio Department of Medicaid (ODM) pursuant to the five-year review requirement of ORC 119.032. The rule package was submitted to the CSI Office on July 24, 2014 and the public comment period was held open through July 31, 2014. No comments were received during this time.

Ohio Administrative Code (OAC) 5160-3-42 pertains to nursing facilities' cost reports. This rule establishes the minimum level of detail necessary for nursing facility providers to prepare annual Medicaid cost reports. This rule also sets forth provisions regarding the use of subaccounts, and provisions regarding the reporting of wages and expense accounts. OAC 5160-3-42 is being amended to update an Ohio Revised Code reference.

The adverse impact described in the BIA is the time necessary for nursing facilities to report all of the required information. The Department estimated this will take approximately 15 hours. This rule is required by ORC 5165.10 and therefore, the CSI Office has determined the purpose of the rule is justified.

**Recommendation**

For the reasons explained above, this office does not have any recommendations regarding this rule package.

**Conclusion**

Based on the above comments, the CSI Office concludes that the Ohio Department of Medicaid should proceed with the formal filing of this rule package with the Joint Committee on Agency Rule Review.

cc: Mark Hamlin, Lt. Governor's Office