



DAVE YOST  
Ohio Auditor of State



## A Medicaid Overview

Presented by:  
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Center for Audit Excellence

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## Medicaid Cluster

- CFDA 93.275 • State Medicaid Fraud Control Units
- CFDA 93.277 • State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- CFDA 93.278 • Medical Assistance Program (Title XIX)

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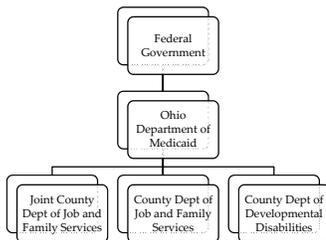
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## Ohio Medicaid



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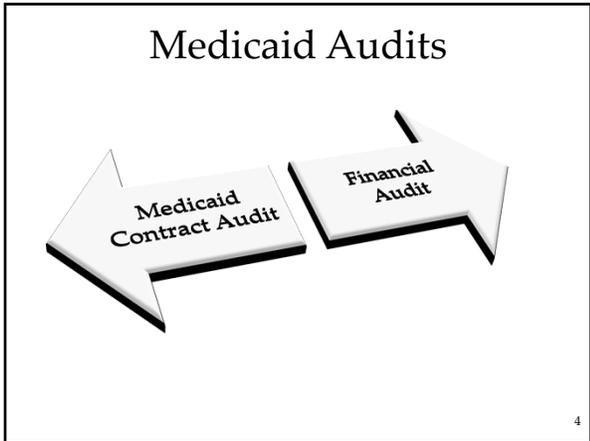
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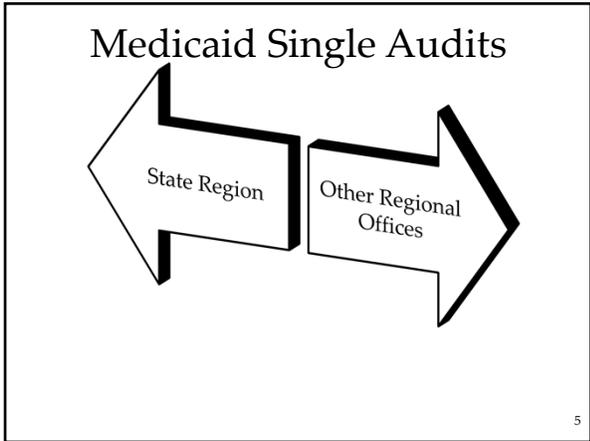
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- ### Single Audit Requirements
- A. Activities Allowed or Unallowed
  - B. Allowable Costs/Cost Principles
  - C. Cash Management
  - E. Eligibility
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## Single Audit Requirements

F. Equipment and Real Property Management – Not Applicable

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G. Matching, Level or Effort, Earmarking

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H. Period of Performance

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## Single Audit Requirements

I. Procurement and Suspension and Debarment

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J. Program Income – Not Applicable

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L. Reporting

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M. Subrecipient Monitoring

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## Single Audit Requirements

N. Special Tests and Provisions

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# Single Audit Requirements

- State: Utilization Control and Program Integrity
- State: Inpatient Hospital and Long-Term Care Facility Audits
- State: ADP Risk Analysis and System
- State: Provider Eligibility
- State: Provider Health and Safety Standards
- State: Medicaid Fraud Control Unit

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# Resources

- Record of Single Audit Risk & Major Program Determination (RSAR)
- Single Audit Report Shells
- <http://www.ohioauditor.gov/references/practiceaids.html>

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# Resources

- Federal Award Compliance Control Records (FACCRs)
- JFS List of Programs and Applicable Requirements (State / Local Responsibility)
- <http://www.ohioauditor.gov/references/practiceaids/faccrs.html>

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## State / Local Responsibility

		93.775 / 93.777 / 93.778	
		Medicaid Cluster	
Type of Program		Public Assistance / Title XIX	
Compliance Requirement		County	State
A	Activities Allowed or Unallowed	Direct & Indirect Expenses (excluding Recipient Payments)	Benefit Payments

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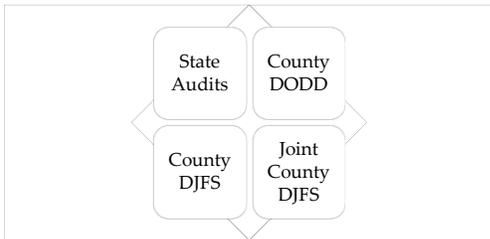
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## Searching for Audits



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## Report Locations and Audit Searches

Ohio Auditor of State Website  
<http://www.ohioauditor.gov/>

To search audit reports use  
<http://www.ohioauditor.gov/auditsearch/Search.aspx>  
 Or go to Ohio Auditor of State Website/Audits/Audit Search

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## Searching for Audits

At <http://www.ohioauditor.gov/auditsearch/Search.aspx>

→ **Audit Search**

[Reports Released](#)     [F.A.Q.](#)     [Help](#)

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Entity Name or Report Title:

Entity Type:

Report Description:

County:

Fiscal Year:

Release Date:

Latest Release Date:

Findings for Recovery Only:

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### Searching for Audits – State of Ohio Single Audit

- Entity Type: State Agency
- Report Description: Financial Audit
- Choose Fiscal Year

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### Searching for Audits – Joint County Dept of JFS

- Entity Type: Other
- Report Description: Financial Audit
- Choose applicable County and Fiscal Year

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## Searching for Audits – County Dept of JFS/DODD

- County Departments of Job and Family Services and Developmental Disabilities are audited as a part of the County Single audit.
- To obtain audit report:
  - Entity Type: County
  - Report Description: Financial Audit
  - Choose applicable County and Fiscal Year

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## A Medicaid Overview

### Center for Audit Excellence

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