



**Auditor of State
Betty Montgomery**

Ohio Medicaid Program

*Independent Accountants' Summary Report on
Community Alternative Funding System Desk Reviews*

Prepared by the:

**Fraud and Investigative Audit Group
Health Care and Contract Audit Section**



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' SUMMARY REPORT ON APPLYING AGREED-
UPON PROCEDURES**

Kenneth Ritchey, Director
Ohio Department of Mental Retardation
and Developmental Disabilities
1810 Sullivant Avenue
Columbus, OH 43233-1239

We have performed the procedures enumerated in the Ohio Department of Mental Retardation and Developmental Disabilities (ODMRDD) Division of Audits, County Board Cost Report, Desk Review Protocol, for the entities listed in Attachment A to this report. The procedures were completed for the period 01/01/2001 through 12/31/2003. The completed Desk Review Protocols and supporting documentation for each entity have been provided to the ODMRDD Division of Audits under separate cover.

When performing the procedures, we followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the ODMRDD. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an examination of any of the entities listed in Appendix A, the objective of which would be the expression of an opinion on these entities' compliance with laws, regulations, and agreements pertaining to or between these entities and the ODMRDD. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the ODMRDD and is not intended to be and should not be used by anyone else.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

December 28, 2004

Attachment

Attachment A

**Listing of Desk Review Protocols
Completed for the Division of Audits
Ohio Department of Mental Retardation and Developmental Disabilities
01/01/2001 through 12/31/2003**

County Board	Date Protocol and Supporting Documentation Forwarded to ODMRDD
Allen County Board of MRDD	09/30/2004
Ashland County Board of MRDD	11/5/2004
Ashtabula County Board of MRDD	11/5/2004
Clark County Board of MRDD	10/15/2004
Clinton County Board of MRDD	10/15/2004
Crawford County Board of MRDD	11/5/2004
Greene County Board of MRDD	10/15/2004
Highland County Board of MRDD	11/22/2004
Holmes County Board of MRDD	11/5/2004
Lawrence County Board of MRDD	11/22/2004
Miami County Board of MRDD	11/17/2004
Montgomery County Board of MRDD	11/17/2004
Morgan County Board of MRDD	11/22/2004
Washington County Board of MRDD	11/17/2004



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COMMUNITY ALTERNATIVE FUNDING SYSTEM DESK REVIEW

ALL COUNTIES

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 28, 2004**