



**Auditor of State
Betty Montgomery**

Ohio Medicaid Program

*Independent Accountants' Summary Report on
Community Alternative Funding System Desk Reviews
Issued between April 29, 2005 and October 10, 2005*

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, Desk Review Protocol, for the entities and time periods listed in Attachment A of this report. 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 perform, 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.

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. Please contact Cynthia Callender, Director - Fraud and Investigative Audit Group (614-728-8537), or Robert Lidman, Chief Auditor - Health Care and Contract Audit Section (614-728-7216), if you have any questions or need further assistance.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

December 27, 2005
Attachment

Attachment A

**Listing of Desk Review Protocols
Completed Between April 29, 2005 and October 10, 2005
for the Division of Audits**

Ohio Department of Mental Retardation and Developmental Disabilities

	County Boards (Review Period: 1/1/2001 to 12/31/2003)	Date Protocol and Supporting Documentation Forwarded to ODMRDD
1	Defiance County MRDD	6/29/2005
2	Gallia County MRDD	6/24/2005
3	Logan County MRDD	6/27/2005
4	Lorain County MRDD	10/7/2005
5	Lucas County MRDD	6/24/2005
6	Mahoning County MRDD	5/18/2005
7	Meigs County MRDD	6/21/2005
8	Muskingum County MRDD	5/26/2005
9	Paulding County MRDD	6/3/2005
10	Pickaway County MRDD	6/3/2005
11	Pike County MRDD	5/18/2005
12	Scioto County MRDD	6/21/2005
13	Tuscarawas County MRDD	5/26/2005
14	Van Wert County MRDD	5/11/2005
15	Vinton County MRDD	5/26/2005
16	Wayne County MRDD	6/21/2005
17	Wyandot County MRDD	6/21/2005
	Council of Governments (Review Period: 1/1/2001 to 12/31/2003)	Date Protocol and Supporting Documentation Forwarded to ODMRDD
1	Mid East Ohio Regional Council	6/21/2005
2	West Central Ohio Network	8/17/2005



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88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

**COMMUNITY ALTERNATIVE FUNDING SYSTEM DESK REVIEWS
4-29-05 TO 10-10-05**

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 27, 2005**