



**Auditor of State
Betty Montgomery**

Ohio Medicaid Program

*Independent Accountants' Summary Report on
Community Alternative Funding System Desk Reviews
Issued between December 16, 2004 and April 29, 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.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

May 24, 2005
Attachment

Attachment A

Listing of Desk Review Protocols Completed 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	Adams County Board of MRDD	12/22/2004
2	Athens County Board of MRDD	12/30/2004
3	Auglaize County Board of MRDD	1/27/2005
4	Belmont County Board of MRDD	12/16/2004
5	Brown County Board of MRDD	1/11/2005
6	Butler County Board of MRDD	1/20/2005
7	Carroll County Board of MRDD	12/30/2004
8	Champaign County Board of MRDD	1/6/2005
9	Columbiana County Board of MRDD	1/20/2005
10	Coshocton County Board of MRDD	4/7/2005
11	Cuyahoga County Board of MRDD	3/11/2005
12	Darke County Board of MRDD	2/18/2005
13	Delaware County Board of MRDD	4/18/2005
14	Erie County Board of MRDD	1/27/2005
15	Fairfield County Board of MRDD	1/20/2005
16	Fayette County Board of MRDD	12/22/2004
17	Franklin County Board of MRDD	2/4/2005
18	Fulton County Board of MRDD	12/22/2004
19	Geauga County Board of MRDD	4/7/2005
20	Guernsey County Board of MRDD	2/4/2005
21	Hamilton County Board of MRDD	2/4/2005
22	Hancock County Board of MRDD	4/7/2005
23	Hardin County Board of MRDD	1/27/2005
24	Harrison County Board of MRDD	1/7/2005
25	Henry County Board of MRDD	12/16/2004
26	Hocking County Board of MRDD	1/11/2005
27	Huron County Board of MRDD	12/16/2004
28	Jackson County Board of MRDD	2/4/2005
29	Jefferson County Board of MRDD	2/9/2005
30	Knox County Board of MRDD	3/25/2005
31	Lake County Board of MRDD	4/7/2005
32	Licking County Board of MRDD	1/20/2005
33	Madison County Board of MRDD	4/7/2005
34	Marion County Board of MRDD	4/18/2005
35	Medina County Board of MRDD	3/9/2005
36	Monroe County Board of MRDD	2/18/2005
37	Morrow County Board of MRDD	2/18/2005
38	Noble County Board of MRDD	4/29/2005
39	Ottawa County Board of MRDD	2/18/2005
40	Perry County Board of MRDD	4/29/2005
41	Preble County Board of MRDD	2/9/2005
42	Putnam County Board of MRDD	4/29/2005

	County Boards (Review Period: 1/1/2001 to 12/31/2003)	Date Protocol and Supporting Documentation Forwarded to ODMRDD
43	Richland County Board of MRDD	4/7/2005
44	Ross County Board of MRDD	4/1/2005
45	Sandusky County Board of MRDD	2/24/2005
46	Seneca County Board of MRDD	1/6/2005
47	Shelby County Board of MRDD	2/9/2005
48	Southern Ohio Council of Government	12/30/2004
49	Stark County Board of MRDD	4/29/2005
50	Summit County Board of MRDD	4/18/2005
51	Trumbull County Board of MRDD	4/7/2005
52	Union County Board of MRDD	2/24/2005
53	Williams County Board of MRDD	4/7/2005
54	Wood County Board of MRDD	2/24/2005
	School District (Review Period: 1/1/2001 to 12/31/2004)	Date Protocol and Supporting Documentation Forwarded to ODMRDD
1	Allen Educational Service Center	3/09/2005



**Auditor of State
Betty Montgomery**

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
(12-16-04 TO 4-29-05)**

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
MAY 24, 2005**