




Department of  
Mental Health

**John R. Kasich**, Governor  
**Tracy J. Plouck**, Director

TO: Agency Executive Directors and Chief Executive Officers

FROM: Anita Lieser, Chief   
Office of Licensure and Certification

RE: **SFY 2011 Actual Uniform Cost Report (AUCR) and Agreed-Upon  
Procedures Report (AUP) Compliance**

DATE: December 14, 2011

Dear Provider:

Ohio Administrative Code (O.A.C.) Rules 5122-26-19 and 5122-26-191 require that certified agencies file their Actual Uniform Cost Report (AUCR) and the Agreed-Upon Procedures (AUP) Report within 180 days after the end of a state fiscal year, beginning with the period July 1st through June 30<sup>th</sup>. The purpose of this letter is to give you a courtesy reminder that your **AUCR/AUP reports are due into our office on or before December 28, 2011.**

If your agency intends to request a waiver of the reporting rules per OAC 5122-25-06, please include with your written request: 1) A Board letter of support; and 2) a copy of your agency's annual financial audit per OAC 5122:1-5-01. *(Ohio Administrative Code 5122:1-5-01 (D) specifies that if your organization has received funding from your local Mental Health Board or directly from the Department, then at a minimum you must obtain an annual audit conducted in accordance with auditing standards defined by the Comptroller General of the United States. If your organization has not received any funding, then OAC 5122:1-5-01 (E) requires only an annual audit conducted in accordance with Generally Accepted Audited Standards.)*

Please note that OAC 5122:1-5-01 does not supersede any other requirements imposed on your organization based on your funding structure such as satisfying the requirements under OMB Circular A-133, Title 45 of the Code of Federal Regulation, etc.

Your compliance and cooperation in filing timely reports and or a waiver request is greatly appreciated. Please contact Chiwayi Lin, Manager of the Community Audit Program at 614-466-8091 for specific questions related to audit requirements. Should you have any questions regarding your agency's certification, please contact me at 614-752-8880. Thank you.

pc: ADAMH Boards and MHRS Boards  
Theresa Rohrbaugh, Assist. Manager of Program Administration, ODMH  
Chiwayi Lin, Manager, Community Audit Program, ODMH  
James Lapczynski, Deputy Legal Counsel, ODADAS

**Establishing mental health as a cornerstone of overall health**

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