

STATE OF OHIO  
 ITEMS REPORTED IN THE SCHEDULE OF  
 FINDINGS AND QUESTIONED COSTS  
 JULY 1, 2009 THROUGH JUNE 30, 2010

	AGENCY	COMMENTS	TYPE OF FINDING	REPORT AFFECTED	NEW OR REPEAT
1	COM	IT - CHANGE MANAGEMENT	Significant Deficiency	GAGAS	R
2	OAKS	IT - OAKS IT SECURITY	Significant Deficiency	GAGAS	N
3	ADA	SAPT - Board Assurances	Noncompliance/ Material Weakness	FED	N
4	ADA	SAPT- Level of Effort	Noncompliance/ Significant Deficiency	FED	N
5	DEV	Federal Reporting - CSBG	Noncompliance/ Material Weakness	FED	N
6	DODD	Medicaid - Medical Billing System Changes	Significant Deficiency	FED	N*
7	EDU	Schedule Of Expenditures of Federal Awards	Material Weakness	FED	N*
8	EDU	Child Nutrition Cluster – Reporting Internal Controls	Material Weakness	FED	N
9	DOH	Public Health Emergency Preparedness - Period of Availability (\$16,151)	Questioned Costs	FED	N
10	DOH	Subrecipient Monitoring - Various Programs	Noncompliance/ Material Weakness	FED	N*
11	DOH	Cash Management	Noncompliance/ Material Weakness	FED	R
12	DOH	Maintenance of Effort - HIV	Noncompliance	FED	N
13	DOH	Lack of Monitoring Controls - LOE and Earmarking	Material Weakness	FED	R
14	DOH	Federal Reporting - MCH	Material Weakness	FED	N*
15	DOH	IT - Program Change Controls	Significant Deficiency	FED	R
16	JFS	Various Programs - Period of Availability (\$103 million)	Questioned Costs	FED	R
17	JFS	MMIS - Claims Reimbursed in Excess of OAC Limits (\$846,749)	Questioned Costs	FED	R
18	JFS	County Subrecipient Agreements / Payments (\$756,812)	Questioned Costs	FED	R
19	JFS	Medicaid/CHIP/TANF - Missing Doc. - Various Counties (\$225,180)	Questioned Costs/ Material Weakness	FED	R
20	JFS	Medicaid/CHIP - Third Party Liability (\$78,043)	Questioned Costs/ Significant Deficiency	FED	N
21	JFS	CHIP - Ineligible Recipient (\$18,510)	Questioned Costs/ Material Weakness	FED	R
22	JFS	Medicaid - Ineligible Recipients (\$63)	Questioned Costs	FED	N
23	JFS	Child Care Cluster - Cash Management (undetermined)	Questioned Costs	FED	R
24	JFS	IEVS - Alert Resolution/Inadequate Documentation (undetermined)	Questioned Costs/ Material Weakness	FED	R
25	JFS	IEVS - Due Dates	Noncompliance/ Material Weakness	FED	R
26	JFS	Medicaid/CHIP - Provider Eligibility	Noncompliance/ Material Weakness	FED	N
27	JFS	IEVS - IRS Information Unprotected	Noncompliance/ Significant Deficiency	FED	N
28	JFS	Various Programs - Cash Management	Noncompliance/ Significant Deficiency	FED	R
29	JFS	Federal Financial Reports	Noncompliance	FED	R
30	JFS	All Applications - Lack of Internal Testing of Automated Controls	Material Weakness	FED/ GAGAS	R
31	JFS	IT - CSRs/Overrides of CRIS-E	Material Weakness	FED/ GAGAS	R
32	JFS	Federal Revenue Controls	Material Weakness	FED/ GAGAS	N
33	JFS	IT – MMIS Eligibility – PDD and Provider Charge Code Changes	Material Weakness	FED/ GAGAS	N
34	JFS	IT – MMIS Eligibility – PMF Code Changes	Material Weakness	FED/ GAGAS	R*
35	JFS	Various Programs - County Finance Documentation and Procedures	Material Weakness	FED	R
36	JFS	Medicaid/CHIP - Managed Care	Material Weakness	FED	N*
37	JFS	IT - OJI - Lack of Control Totals	Material Weakness	FED/ GAGAS /Pilot	N
38	JFS	Unemployment Insurance - Reporting	Material Weakness	FED	R
39	JFS	Medicaid - Drug Rebate Monitoring	Significant Deficiency	FED	N
40	JFS	Medicaid/CHIP – Claims Processing and Reconciliation Internal Controls	Significant Deficiency	FED	N
41	JFS	TANF – Internal Control Deficiencies – Various Counties	Significant Deficiency	FED	R*
42	JFS	Unemployment Insurance - Tax Contributions – Evidence of Controls	Significant Deficiency	FED/ GAGAS	N
43	DMH	Subrecipient Monitoring	Noncompliance/ Significant Deficiency	FED	R
44	DMH	SSBG - Community Mental Health Board Assurances	Material Weakness	FED	N

Agencies: COM = Dept. of Commerce OAKS = State Accounting System  
 ADA = Dept. of Alcohol and Drug Addiction  
 DEV = Dept. of Development DODD=Dept. of Dev. Disabilities  
 EDU = Dept. of Education DOH=Dept of Health  
 JFS=Dept of Job and Family Services DMH=Dept of Mental Health

\* prior year management letter comment