

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	PRIOR FYs REPORTED
1	COM	IT - Change Management	Significant Deficiency	GAGAS	R	FY 09
2	OAKS	IT - OAKS IT Security	Significant Deficiency	GAGAS	N	N/A
3	ADA	SAPT - Board Assurances	Noncompliance/ Material Weakness	FED	N	N/A
4	ADA	SAPT- Level of Effort	Noncompliance/ Significant Deficiency	FED	N	N/A
5	DEV	Federal Reporting - CSBG	Noncompliance/ Material Weakness	FED	N	N/A
6	DODD	Medicaid - Medical Billing System Changes	Significant Deficiency	FED	N*	N/A
7	EDU	Schedule Of Expenditures of Federal Awards	Material Weakness	FED	N*	N/A
8	EDU	Child Nutrition Cluster – Reporting Internal Controls	Material Weakness	FED	N	N/A
9	DOH	Public Health Emergency Preparedness - PA (\$16,151)	Questioned Costs	FED	N	N/A
10	DOH	Subrecipient Monitoring - Various Programs	Noncompliance/ Material Weakness	FED	N	N/A
11	DOH	Cash Management	Noncompliance/ Material Weakness	FED	R	FY 08 & 09
12	DOH	Maintenance of Effort - HIV	Noncompliance	FED	N	N/A
13	DOH	Lack of Monitoring Controls - LOE and Earmarking	Material Weakness	FED	R	FY 05, 06, 07, 08 & 09
14	DOH	Federal Reporting - MCH	Material Weakness	FED	N	N/A
15	DOH	IT - Program Change Controls	Significant Deficiency	FED	R	FY04,05,06, 07,08 & 09
16	JFS	Various Programs - Period of Availability (\$103 million)	Questioned Costs	FED	R	FY 09
17	JFS	MMIS - Claims Reimbursed in Excess of OAC (\$846,749)	Questioned Costs	FED	R	FY 06, 07, 08 & 09
18	JFS	County Subrecipient Agreements / Payments (\$756,812)	Questioned Costs	FED	R	FY 09
19	JFS	Medicaid/CHIP/TANF - Missing Doc. - Counties (\$225,180)	Questioned Costs/ Material Weakness	FED	R	FY 06, 07, 08 & 09
20	JFS	Medicaid/CHIP - Third Party Liability (\$78,043)	Questioned Costs/ Significant Deficiency	FED	N	N/A
21	JFS	CHIP - Ineligible Recipient (\$18,510)	Questioned Costs/ Material Weakness	FED	R	FY 07, 08, 09
22	JFS	Medicaid - Ineligible Recipients (\$63)	Questioned Costs	FED	N	N/A
23	JFS	Child Care Cluster - Cash Management (undetermined)	Questioned Costs	FED	R	FY 08 & 09
24	JFS	IEVS - Alert Resolution/Inadequate Doc. (undetermined)	Questioned Costs/ Material Weakness	FED	R	FY 05, 06, 07, 08 & 09
25	JFS	IEVS - Due Dates	Noncompliance/ Material Weakness	FED	R	FY04,05,06, 07,08 & 09
26	JFS	Medicaid/CHIP - Provider Eligibility	Noncompliance/ Material Weakness	FED	N	N/A
27	JFS	IEVS - IRS Information Unprotected	Noncompliance/ Significant Deficiency	FED	N	N/A
28	JFS	Various Programs - Cash Management	Noncompliance/ Significant Deficiency	FED	R	FY 09
29	JFS	Federal Financial Reports	Noncompliance	FED	R	FY 09
30	JFS	All Applications - Lack of Internal Testing of Automated Controls	Material Weakness	FED/ GAGAS	R	FY04,05,06, 07,08 & 09
31	JFS	IT - CSRs/Overrides of CRIS-E	Material Weakness	FED/ GAGAS	R	FY04,05,06, 07,08 & 09
32	JFS	Federal Revenue Controls	Material Weakness	FED/ GAGAS	N	N/A
33	JFS	IT – MMIS Eligibility – PDD and Provider Charge Code Changes	Material Weakness	FED/ GAGAS	N	N/A
34	JFS	IT – MMIS Eligibility – PMF Code Changes	Material Weakness	FED/ GAGAS	N*	N/A
35	JFS	Various Programs - County Finance Doc.and Procedures	Material Weakness	FED	R	FY 09
36	JFS	Medicaid/CHIP - Managed Care	Material Weakness	FED	N*	N/A
37	JFS	IT - OJI - Lack of Control Totals	Material Weakness	FED/ GAGAS /Pilot	N	N/A
38	JFS	Unemployment Insurance - Reporting	Material Weakness	FED	R	FY 09
39	JFS	Medicaid - Drug Rebate Monitoring	Significant Deficiency	FED	N	N/A
40	JFS	Medicaid/CHIP – Claims Processing and Rec.Internal Controls	Significant Deficiency	FED	N	N/A
41	JFS	TANF – Internal Control Deficiencies – Various Counties	Significant Deficiency	FED	N*	N/A
42	JFS	Unemployment Insurance - Tax Contributions – Controls	Significant Deficiency	FED/ GAGAS	N	N/A
43	DMH	Subrecipient Monitoring	Noncompliance/ Significant Deficiency	FED	R	FY04,05,06, 07,08 & 09
44	DMH	SSBG - Community Mental Health Board Assurances	Material Weakness	FED	N	N/A

Agencies: COM = Dept. of Commerce OAKS = State Accounting System  
 ADA = Dept. of Alcohol and Drug Addiction  
 EDU = Dept. of Education DOH = Dept of Health

\* prior year management letter comment  
 DEV = Dept. of Development DODD = Dept. of Dev. Disabilities  
 JFS = Dept of Job and Family Services DMH = Dept of Mental Health