Ohio | Department of Education

John R. Kasich, Governor
Stan W. Heffner, Superintendent of Public Instruction

MSP Cost Report/AUPE Submittal Checklist

July 20, 2011

In order to process MSP cost reconciliations for districts in a streamlined process, the following checklist for reconciliation is to be followed. All data must be submitted in electronic format.

Signatures. There are two items where some form of signature verification is needed- these items will need to be scanned into PDF format and included as separate documents:

a) The Certification Page (1st tab) of the MSP cost report
b) The attestation from the CPA (on CPA firm letterhead) that the AUP was completed and a listing of any variances/findings/adjustments

Documents needed. When the Agreed Upon Procedures Engagement is completed, please send the following (5) documents in a **single** Email to schoolmedicaid@ode.state.oh.us :

1) MSP cost report-original filing (pre- AUPE)
2) PDF of the signed CPA attestation of findings (or statement affirming there are no findings)
3) MSP cost report- revised filing (post-AUPE)*
4) PDF of cost report certification page (1st tab) with appropriate signatures (post-AUPE)
5) PDF of the attestation from the CPA (on CPA firm letterhead) that the AUP was completed and a listing of any variances/findings/adjustments

* Note: if the cost report has no adjustments required, a post-AUPE cost report is not required.

Submittal. In addition to the single Email requirement, the subject line must be formatted in the following manner: <School name>, <IRN> '2009-10 MSP financials'..please see the example below:

All cost reports not containing all required documents or not following the proper subject line format will not be processed and returned. ODE will inform districts of any errors and will require the district to resubmit complete financial package to ODE.

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