

Vendor's Letter Head

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Helen E. Jones-Kelley, Director, Ohio Department of Job & Family Services

We have performed the procedures enumerated in Schedule A, which were agreed to by the Ohio Department of Job & Family Services' Bureau of Audit, to assist you in evaluating **NAME OF NURSING FACILITY (MEDICAID PROVIDER NUMBER)** compliance with Medicaid rules and regulations, pursuant to the Department's statutory responsibilities in accordance with Ohio Revised Code section 5111.27 for the period **COST REPORT BEGIN AND END DATES**. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of those procedures is solely the responsibility of those parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described in Schedule A either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Medicaid Cost Report, ODHS 2524. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Ohio Department of Job and Family Services and is not intended to be and should not be used by anyone other than these specified parties.

VENDOR'S SIGNATURE
DATE