

Procedure 2 of Payroll Work Program

Ohio Department of Job and Family Services
Office of Research, Assessment and Accountability
Bureau of Audit
Audit Work Program - Full Scope

Procedures

2. An Explanation should be obtained for Payroll Cost Center Differences, which exceed (Increase/Decrease) the following:

NFs

Direct Care Cost Center 28%

Indirect Care Cost Center 14%

ICFs-MR

Direct Care Cost Center 6%

Indirect care Cost Center 14%

Utilize the explanation obtained to determine, if additional review is required, when performing the payroll procedures for inappropriate reporting of expenditures.