AUDIT INFORMATION AND RESPONSIBILITIES

OHA will train ESD's and school districts about the importance and seriousness of a federal or state audit. OHA will assist federal and state officials in coordinating the audit, including scheduling and information gathering (within its purview) found necessary for a smooth and thorough audit.

The MAC Coordinator is key in the efficient and timely performance of an audit. The MAC Coordinator shall keep up-to-date supporting documentation, including training materials for a period of 7 years from the date of claim payment, maintain clear communication with school districts, and closely follow the information found within the OHA MAC Guide.

THE LOCAL MAC COORDINATOR MUST:

- Ensure the ESD and school districts cooperate completely with OHA and federal agencies.
- Provide OHA and federal officials with the requested documentation in a timely manner.
- Provide OHA and federal officials with a MAC overview with an emphasis on the training provided to time study participants, including local monitoring and quality assurance.
- Study final audit findings and provide a written plan of action (within 30 days) that includes:
    - Acceptance of findings;
    - Rebuttal of specific findings if further documentation can sustain;
    - Timeline for corrective measures;
    - Individual(s) or entities responsible for implementation of corrective measures;
    - Submit evidence supporting the plan of action within three (3) months of receiving the final audit report, if required.

The **File Review Checklist** is designed to assist the MAC Coordinator and school districts in tracking and maintaining an audit file for each survey period invoiced. Audit files should be retained by the ESD and each school district for a period of 7 years from the date of claim payment.

FILE REVIEW CHECKLIST

The MAC Coordinator will establish and maintain audit files on each submitted claim. The Coordinator will conduct periodic reviews to ensure files are current, complete, accessible and secure. The following documentation will be required for each survey period's audit file:

- ❑ Electronic original time study logs
- ❑ Documentation of the quarterly Medicaid eligible percentage (MER) as identified by OHA
- ❑ Copies of all documents used in developing the claim, including any computations and allocations used in reimbursement calculations
- ❑ Cost pool development documentation
- ❑ List of all participants in the time study
- ❑ Proof of ODE finalized indirect cost determination for the applicable time study period
- ❑ A copy of the survey period OHA MAC Invoice
- ❑ Copies of all training materials used, including monitoring for quality assurance
- ❑ Original signed MAC time study training sign-in sheets used for trainings provided in person

- ❑ Original signed supporting documentation for all claimable activities reported
- ❑ Signed cost pool certification forms
- ❑ Signed annual reports
- ❑ Proof the sample size meets statistical validity requirements (95% confidence level +/-5)