

September 24, 2018

Ms. Debbie Black, Treasurer  
Miami Trace Local School District  
3818 State Route 41 NW  
Washington Court House, Ohio 43160

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Miami Trace LSD (the “School”) related to the Medicaid School Program (“MSP”) and the related cost report for the period of July 1, 2017 through June 30, 2018, and subsequent periods ending June 30, 2019, and June 30, 2020.

We will apply the agreed-upon procedures, as listed on the Ohio Department of Education’s website, <http://education.ohio.gov/Topics/Finance-and-Funding/Programs/The-Ohio-Medicaid-Schools-Program>, that are applicable to the School, which the Ohio Department of Medicaid and the Ohio Department of Education, a jointly coordinated program, have specified and the School has agreed to have performed, to attest to the validity and accuracy of information contained within the MSP cost report of the School. These procedures are updated from time to time to reflect changes to the applicable rules and requirements and, as a result, we will use the version that is applicable to the engagement period. The cost report is prepared by HBS, which the School has contracted with to assist with the administration of the MSP. To this end, we will work with the School and HBS to obtain the information needed to attest to the validity and accuracy of the information contained within the cost report. When the Agreed-Upon Procedures Engagement (“AUPE”) is completed, we will send you the following documents in a single Email for your submission through the Ohio “Medicaid Information Technology System” (MITS):

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) Note, if no adjustments were necessary this report will not be filed.
4. PDF of the attestation from Kennedy Cottrell Richards that the AUPE was completed and a listing of any variances/findings/adjustments.
5. If applicable, PDF’s of the T1 and T2 Reports (if transportation costs aren't on the cost report these documents won't be provided)

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the above link either for the purpose for which this report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the above link do not constitute an examination or review, we will not express an opinion on the validity and accuracy of information contained within the MSP cost report of the School. In addition, we have no obligation to perform any procedures beyond those listed in the link.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the School. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of School management, the Ohio Department of Education, and the Ohio Department of Medicaid and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the validity and accuracy of information contained within the MSP cost report of the School that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the validity and accuracy of information contained within the MSP cost report of the School, we will disclose those matters in our report.

You are responsible for the validity and accuracy of information contained within the MSP cost report of the School and that it is in accordance with MSP rules and regulations; and for adhering to the criteria and procedures the Ohio Department of Education and the Ohio Department of Medicaid have determined are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the validity and accuracy of information contained within the MSP cost report of the School. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagements, we will require a representation letter from management of the School that, among other things, will confirm the School's responsibility for the validity and accuracy of information contained within the MSP cost report of the School.

The attest documentation for this engagement is the property of Kennedy Cottrell Richards and constitutes confidential information. However, we may be requested to make certain attest documentation available to the Ohio Department of Medicaid and or the Ohio Department of Education pursuant to authority given to each agency by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Kennedy Cottrell Richards' personnel. Furthermore, upon request, we may provide copies of selected attest documentation to Ohio Department of Medicaid and or the Ohio Department of Education. These agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. This being said, Kennedy Cottrell Richards will comply with the requirements of 45 CFR 164.504(e)(1) for safeguarding and limiting access to information concerning beneficiaries.

Ken Richards is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We acknowledge that Kennedy Cottrell Richards' personnel and principles have not been suspended or debarred.

We plan to begin our procedures upon receipt of the School's cost report and, unless unforeseen problems are encountered, the engagements should be completed by December 31, 2019, December 31, 2020, and December 31, 2021.

We estimate our fee for this service will be \$2,300 for each cost reporting period. The fee estimate is based on anticipated cooperation from your personnel as well as HBS personnel, electronic data interchange, and the assumption that unexpected circumstances will not be encountered during the engagement. The cost of these engagements will be limited to \$2,300 unless further approval is given by the School. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Very truly yours,



Kennedy Cottrell Richards LLC

Link to Procedures, <http://education.ohio.gov/Topics/Finance-and-Funding/Programs/The-Ohio-Medicaid-Schools-Program>

This letter, including the attachment, correctly sets forth the understanding of the Miami Trace LSD.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_