



STATEHOUSE REPORT

Published by the County Commissioners Association of Ohio

209 East State Street · Columbus OH 43215-4309 · Phone: 614-221-5627 · Fax: 614-221-6986 · www.ccao.org

October 23, 2026

Auditor of State Releases Medicaid Performance Audit

Last week, the Auditor of State (AOS) released the [performance audit of the Ohio Department of Medicaid's \(ODM\) Next Generation initiative](#). House Bill 96, the most recent state operating budget, mandated the audit of ODM's strategic planning and performance evaluation, county oversight, contract management, and provider claim processing. In Ohio, the county JFS agencies administer Medicaid eligibility while the state supervises and sets policies.

The report issues nine recommendations and one issue for further study across three categories: Strategic Planning and Management; County Oversight; and Stakeholder Engagement.

Through the audit process, the auditors interviewed 20 county JFS agencies representing 22 counties. Detailed summaries of the county oversight recommendations are below.

Recommendation 5: Improve Collaboration with the Ohio Department of Job and Family Services (ODJFS) and the Department of Children and Youth (DCY) to Align Eligibility Determination Rules, Policies, and Processes Where Possible

Almost all the counties interviewed identified the lack of communication and misalignment between ODM, ODJFS, and DCY as an issue that impacts their operations and has become more prominent over time.

Specific issues identified included:

- Lack of alignment of rules, policies, and processes between programs;
- Inability to use the same documentation or systems for information verification between programs;
- Competing priorities and a lack of understanding of other program responsibilities;
- State agencies not answering questions about other programs;

- Lack of alignment of renewal timelines between programs and inability to shift timelines to align; and
- Impact of program changes on other programs and quantity of changes across programs.

The audit states that aligning policies, procedures and training across the three supervising agencies would improve the efficiency and effectiveness of application processing and eligibility determination and reduce duplication.

Recommendation 6: Work with ODJFS and CDJFS Agencies to Identify Issues with Ohio Benefits and Develop Solutions

A common theme among all counties interviewed was challenges with the Ohio Benefits system – the technology system used by county JFS agencies to process applications and determine eligibility across public assistance programs. The issues reported are summarized in the chart below.

Commonly Identified CDJFS Issues with Ohio Benefits	
General Functionality	• Inconsistent functioning • System updates • Conflicts between programs • Opportunity for error • Lack of information about errors
Determination Accuracy	• Quantity and frequency of overrides and workarounds required for the system to function correctly • Online ticket portal submission
Alerts	• Quantity of alerts that caseworkers must process • Must sort through many alerts to find those that are relevant to eligibility
Automation	• Passive renewal issues • Bots not functioning correctly or creating more work for caseworkers
Self-Service Portal	• Not user-friendly • Difficult to navigate • Applications come in incomplete or multiple times • New indications
<i>Source: Medicaid Performance Audit, CDJFS Feedback</i>	

The audit stresses the impact of these challenges on timely and accurate eligibility determinations and renewals, and the importance of ODM consulting county JFS agencies when considering changes to Ohio Benefits. The audit recommends ODM work with ODJFS and county JFS agencies to identify and develop solutions to:

- Improve the functionality and accuracy of Ohio Benefits;
- Reduce the number of overrides and workarounds required;

- Reduce the quantity of alerts;
- Improve automation; and
- Make the Ohio Benefits Self-Service Portal more user friendly.

Recommendation 7: Enhance Data Collection to Identify Issues Impacting Application Processing Timeliness

The audit finds that Ohio has historically fallen below the national average for Medicaid application processing timeliness, while also concluding that ODM does not use county-level data to identify the root cause of delays in application processing.

The audit also speaks to county JFS agency workforce and funding concerns, citing difficulty recruiting and retaining workers leading to high caseloads which affect timeliness. The funding analysis reads, in part:

Over the past 12 years, Ohio's standard state funding allocated to CDJFS agencies for Medicaid appropriations has only increased 1.9 percent. In the last few years, ODM has provided additional funding to encourage improvements in application processing timeliness, referred to as incentive funding. When this incentive funding is included, state Medicaid funding for CDJFS agencies has increased by 15.0 percent. However, counties indicated that they are not able to rely on this funding, as it depends on their quarterly performance, and therefore cannot use it to hire additional staff members or increase wages. In comparison, Ohio's state appropriations for Medicaid administration at the state level have increased by 35.3 percent.

While state funding for CDJFS agencies has remained stagnant over time, county caseloads have increased. From CY 2017 to 2025, the number of Medicaid applications received increased by approximately 20.8 percent. In addition to this, the CDJFS agencies we interviewed noted that policies, processes, and systems have become more complicated over time while expenses have risen. This has resulted in what the majority of counties described as unmanageable caseloads. (page 108-109)

Auditors recommend using county-level data to develop process improvements and solutions in conjunction with county JFS agencies to ensure that solutions are "appropriate and feasible."

Recommendation 8: Expand, Standardize, and Communicate Quality Control Efforts to Improve the Accuracy of Eligibility Determinations

The audit discusses the limitations of ODM's existing quality control reviews, finding they are insufficient to evaluate and improve county eligibility operations. Auditors also discuss the lack of communication with county JFS agencies regarding the quality control reviews that are performed.

While ODM complies with current federal standards, auditors recommend the department use quality control processes for performance management, which would require expanding

and standardizing the process year over year. The recommendation also emphasizes communication with county JFS agencies about the results of the quality reviews as critical for improving performance.

Issue for Further Study: The Passive Ex Parte Renewal Process

The audit also raises concerns about ex parte Medicaid renewals, the Ohio Benefits system processes the renewal automatically using electronic data sources. Counties report that some individuals may remain enrolled despite no longer meeting eligibility requirements. Auditors identified this as an issue requiring further study, recognizing that a passive renewal process can also reduce county workloads and prevent unnecessary coverage losses.

The other recommendations issued in the audit are:

- Recommendation 1: Align Strategic Plans and Program Evaluation Efforts with Operational Strategies to Improve Agency Outcomes
- Recommendation 2: Enhance Transparency of Caseload and Financial Forecasting Materials
- Recommendation 3: Improve Contract Management Practices
- Recommendation 4: Collect and Utilize More Detailed Claim Payment Timeliness Metrics to Improve Transparency and Performance Management
- Recommendation 9: Develop and Utilize a Stakeholder Engagement Plan

[The full performance audit can be found here.](#) ODM is currently accepting public comments on the audit through October 29, 2026. More information about submitting comments can be [found on ODM's website](#).

Members with questions about the audit should contact Rachel Reedy at rreedy@ccao.org.

On the Ballot: Property Taxes

On November 3, Ohioans will head to their polling place to vote for a variety of federal, state, and local positions and issues. As the state continues to consider property tax reforms, and as a campaign to eliminate the tax all together continues gathering signatures, the performance of property tax levies will be watched closely

There are 87 county property tax levies across 53 counties (note: levies for a single entity but in different counties, such as a multi-county mental health board, are treated as discrete levies for each county). The list and count of levy purposes is shown below.

County Property Tax Levies on November Ballot by Levy Purpose		
Levy Purpose	Count	Millage Sought
Human Services	57	80.61
<i>Mental Health and Recovery</i>	20	17.40
<i>Senior Services</i>	14	14.65
<i>Developmental Disabilities</i>	12	25.45
<i>Children Services</i>	5	9.61
<i>County Home</i>	3	3.90
<i>Omnibus Human Services</i>	3	9.60
Public Safety	10	15.03
<i>9-1-1 System</i>	5	4.10
<i>Emergency Medical Services</i>	2	6.50
<i>Sheriff Department</i>	2	3.88
<i>Criminal Justice</i>	1	0.55
Health District	6	5.10
Library	4	3.65
Park District	4	3.65
OSU Extension	3	2.15
Roads & Bridges	2	2.75
Science Center	1	0.17
Total	87	113.11

Human services levies account for the majority of both levies and millage sought, representing 66% of the county levies on the ballot and 71% of the millage sought. Developmental disability boards alone are seeking 25.45 mills. These levies are predominantly new-money requests.

Approximately one-third of the county levies seek an increase in revenue (either through a new levy or a renewed levy with a millage increase) while the remainder are mostly simple renewals. One levy seeks a renewal and a decrease.

Despite accounting for only a third of the county levies on the ballot in November, the new money requests seek almost an identical number of mills as the renewal levies.

County Property Tax Levies on November Ballot by Request Type		
Request Type	Count	Millage Sought
Renewal	57	56.92
New Money	29	54.99
<i>Additional Levy (New)</i>	21	32.53
<i>Renewal & Increase</i>	8	22.91
Reduced Money	1	0.75
Total	87	113.11

Elsewhere on the ballot, school districts are seeking a total of 133 levies. This includes 74 property taxes, 46 school district income taxes, seven combination property tax/income tax, and six bond issues. Sixty-nine of the 133 levies seek new money, with income taxes leading the way with 39 new money levies.

As the General Assembly has reviewed property tax reform bills, and uncertainty has surrounded the future of both inside millage and property taxation as a whole, school districts have been increasing pursuing income taxes.

According to data on local issues gathered by the Secretary of State, there are also 250 municipal property taxes, 67 special district property taxes, and 419 township property taxes on the ballot in November. All told, there will be about 900 property tax levies on the ballot.

One notable municipal tax levy is in Beavercreek. Beavercreek, with a population of 46,549, is the largest municipality in the state that does not have a municipal income tax. The city is seeking a 1.00% income tax which, if passed, will be partially offset by the city permanently eliminating nine existing property tax levies that account for 10.85 mills.

CCAO would like to thank the Ohio School Boards Association, the Ohio Mayors Alliance, the Ohio Municipal League, and the Ohio Township Association for providing information about their respective members' tax levies.

The analysis and interpretation presented here are CCAO's own.

Legislative Activity

Introduction of Bills

The following bill(s) that may be of interest to counties were introduced this week:

- [House Bill 1031](#) (Representative Josh Williams): To extend the juvenile court's and department of youth services' jurisdiction over delinquent children from twenty-one years of age to twenty-five years of age and to require the department of youth services to commit felons under twenty-five years of age to institutions within the department.
- [Senate Bill 480](#) (Senator Tom Patton): To require a coroner to preserve and store a DNA sample for future genetic analysis when the coroner performs an autopsy and is unable to determine a cause of death.