

	Revenue limits (total financial compensation for supports to DDS participants)	Financial Audit Requirements	Financial Reporting Requirements
<p>Non-POS (Fiscal Intermediary Billing method)</p>	less than \$100,000 of	None	None
	equal to or more than \$100,000 but less than \$300,000	<p>Agreed Upon Procedures to the assigned DDS Provider Specialist no later than 12/31/XXXX</p> <p>* Non-Profit: A non-profit organization that received more than \$ 300,000 in <u>combined financial compensation from all State of Connecticut agencies</u> must complete a State Single Audit Report in lieu of the Agreed Upon Procedures submitted to OPM 12/31/XXXX</p>	<p>End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX</p>
	equal to or more than \$300,000	<p>Non-Profit: State Single Audit Report submitted to OPM by 12/31/XXXX</p> <p>For-Profit: Financial Audit, management letter and audit recommendations to DDS.OperationsCenter@ct.gov by 12/31/XXXX</p>	<p>End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX</p>
	<p>Financial Audit Requirement Changes in FY2019 <u>All Entities that received funding related to Special Act 18-5</u> (MINIMUM EMPLOYEE WAGES FOR PROVIDERS OF STATE-ADMINISTERED SERVICES FOR PERSONS WITH INTELLECTUAL DISABILITIES) shall populate a Microsoft Excel form provided by the department.</p>	<p>If required to submit a financial report as stated above in addition submit Microsoft Excel form with wage detail provided by DDS to the DDS.OperationsCenter@ct.gov no later than 12/31/XXXX</p>	

	Revenue limits (total financial compensation for supports to DDS participants)	Financial Audit Requirements	Financial Reporting Requirements
POS (WebResDay Billing method)	less than \$100,000	None	None
	equal to or more than \$100,000 <u>but</u> less than \$300,000	Agreed Upon Procedures to the assigned DDS Provider Specialist no later than 12/31/XXXX * Non-Profit : A non-profit organization that received more than \$ 300,000 in <u>combined financial compensation from all State of Connecticut agencies</u> must complete a State Single Audit Report in lieu of the Agreed Upon Procedures submitted to OPM 12/31/XXXX	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX
	equal to or over \$300,000	Non-Profit : State Single Audit Report submitted to OPM 12/31/XXXX	Non-Profit : Annual Report to Myers and Stauffer LLC by 4 pm on 10/15/XXXX Reconciliation of audited Financial Statements to Annual Report to Myers and Stauffer LLC by 12/31/XXXX
		For-Profit : Financial Audit, management letter and audit recommendations to DDS DDS.OperationsCenter@ct.gov by 12/31/XXXX	For-Profit : Annual Report to Myers and Stauffer LLC by 4 pm on 11/15/14 certified by a CPA
	Financial Audit Requirement Changes in FY2019 <u>All Entities that received funding related to Special Act 18-5</u> (MINIMUM EMPLOYEE WAGES FOR PROVIDERS OF STATE-ADMINISTERED SERVICES FOR PERSONS WITH INTELLECTUAL DISABILITIES) shall populate a Microsoft Excel form provided by the department.	If required to submit a financial report as stated above in addition submit Microsoft Excel form with wage detail provided by DDS to the DDS.OperationsCenter@ct.gov no later than 12/31/XXXX	