

	Revenue limits (total financial compensation for supports to DDS participants)	Financial Audit Requirements	Financial Reporting Requirements
Non-POS (Fiscal Intermediary Billing method)	less than \$100,000 of	None	None
	equal to or more than \$100,000 but less than \$300,000	Agreed Upon Procedures to the assigned DDS to Jamie.Sienna@ct.gov and Daniel.Jacques@ct.gov no later than 12/31/XXXX	End of Year Expense Report to Jamie.Sienna@ct.gov and Daniel.Jacques@ct.gov by 10/15/XXXX **Based on DDS' Fiscal Year Revenue**
	equal to or more than \$300,000	Non-Profit: State Single Audit 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 Report submitted to OPM Audit Reporting Requirements (ct.gov) For-Profit: Financial Audit, management letter and audit recommendations to Jamie.Sienna@ct.gov ; and Daniel.Jacques@ct.gov Audits are due 12/31/XX "or 6 months after the providers FY end *State Single Audits are based on Provider's Fiscal Year* *Financial Audits are based on DDS' Fiscal Year*	End of Year Expense Report to Jamie.Sienna@ct.gov and Daniel.Jacques@ct.gov by 10/15/XXXX **Based on DDS' Fiscal Year**

POS (WebResDay Billing method)	less than \$100,000	None	None
POS (WebResDay Billing method)	equal to or more than \$100,000 but less than \$300,000	Agreed Upon Procedures to the assigned DDS Provider Specialist no later than 12/31/XXXX	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX **Based on DDS' Fiscal Year**
	equal to or over \$300,000	Non-Profit: <u>State Single Audit</u> 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 Report submitted to OPM Audit Reporting Requirements (ct.gov)	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 10/15/XXXX
	equal to or over \$300,000	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 10/15/XX certified by a CPA
		State Single Audits are based on Provider's Fiscal Year *Financial Audits are based on DDS' Fiscal Year*	

LINKS:

[Contacts](#)

[Myers and Stauffer LLC](#)

Expense Report

Agreed Upon Procedures