

Filing Requirements FY2012

	Revenue limits (total financial compensation for supports to DDS participants)	Financial Audit Requirements	Financial Reporting Requirements
Non-POS (Fiscal Intermediary**)	less than \$100,000 of	None	None
	equal to or more than \$100,000 <u>but</u> less than \$300,000	<p>Agreed Upon Procedures to DDS Sandra.McNally@ct.gov 6 months after end of provider's fiscal year</p> <p>* Non-Profit: A non-profit organization that received more than \$ 300,000 in financial compensation from <u>all State of Connecticut agencies</u> must complete a State Single Audit Report in lieu of the Agreed Upon Procedures submitted to OPM and to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year</p>	End of Year Expense Report to Sandra.McNally@ct.gov by 10/15/12
	equal to or more than \$300,000	<p>Non-Profit: State Single Audit Report submitted to OPM and to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year</p>	End of Year Expense Report to CO Resource Manager II by 10/15/12
		<p>For-Profit: Financial Audit, management letter and audit recommendations to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year</p>	End of Year Expense Report to CO Resource Manager II by 10/15/12

	Revenue limits (total financial compensation for supports to DDS participants)	Financial Audit Requirements	Financial Reporting Requirements
POS (WebResDay**)	less than \$100,000	None	End of Year Expense Report to CO Resource Manager II by 10/15/12
	equal to or more than \$100,000 <u>but</u> less than \$300,000	All: Agreed Upon Procedures to DDS Sandra.McNally@ct.gov 6 months after end of provider's fiscal year * Non-Profit: A non-profit organization that received more than \$ 300,000 in financial compensation from all State of Connecticut agencies must complete a State Single Audit Report in lieu of the Agreed Upon Procedures submitted to OPM and to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year	End of Year Expense Report to Sandra.McNally@ct.gov by 10/15/12
	equal to or over \$300,000	Non-Profit: State Single Audit Report submitted to OPM and to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year	Non-Profit: Annual Report to CJLC by 4 pm on 10/15/12 Reconciliation of audited Financial Statements to Annual Report to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year
		For-Profit: Financial Audit, management letter and audit recommendations to DDS Sandra.McNally@ct.gov 6 months after end of provider fiscal year	For-Profit: Annual Report to CJLC by 4 pm on 10/15/12 certified by a CPA

** Billing method

LINKS:

[Agreed Upon Procedures](#)

[End of Year Expense Report](#)

[Annual Report](#)