

LINKS: [Agreed Upon Procedures](#) [End of Year Expense Report](#) [Annual Report](#) [State Single Audit](#)

	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 <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 and to DDS Sandra.McNally@ct.gov by 12/31/XXXX	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX
	equal to or more than \$300,000	Non-Profit: State Single Audit Report submitted to OPM and to DDS Sandra.McNally@ct.gov by 12/31/XXXX For-Profit: Financial Audit, management letter and audit recommendations to OPM and DDS Sandra.McNally@ct.gov by 12/31/XXXX	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX

<p style="text-align: center;">POS</p> <p>(WebResDay Billing method)</p>	less than \$100,000	None	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX
	equal to or more than \$100,000 but less than \$300,000	<p>All: Agreed Upon Procedures to DDS assigned DDS Provider Specialist by 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 and to DDS Sandra.McNally@ct.gov by 12/31/2014</p>	End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX
	equal to or over \$300,000	<p>Non-Profit: State Single Audit Report submitted to OPM and to DDS Sandra.McNally@ct.gov by 12/31/XXXX</p>	<p>End of Year Expense Report to assigned DDS Provider Specialist by 10/15/XXXX</p> <p><u>If less than \$300,000 by POS contract</u></p> <p>Otherwise:</p> <p>Non-Profit: Annual Report to Myers and Stauffer LLC by 4 pm on 10/15/XXXX</p> <p>Reconciliation of audited Financial Statements to Annual Report to DDS Sandra.McNally@ct.gov by 12/31/XXXX</p>
		<p>For-Profit: Financial Audit, management letter and audit recommendations to DDS Sandra.McNally@ct.gov by 12/31/XXXX</p>	<p>For-Profit: Annual Report to Myers and Stauffer LLC by 4 pm on 11/15/14 certified by a CPA</p>