

SOUTH CAROLINA DEPARTMENT OF DISABILITIES AND SPECIAL NEEDS

PROVIDER AUDIT POLICY

STATE FISCAL YEAR ENDING JUNE 30, 2012

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Attachment A – Sample Financial Statements

Supplemental Schedule of Revenues and Expenditures - Administration

Supplemental Schedule of Revenues – Capitated (In Aggregate) or Non-Capitated
(By Program)

Supplemental Schedule of Expenditures – Capitated (By Program) or Non-Capitated
(By Program)

Schedule of Expenditures of Federal Awards

Attachment B – Sample Independent Accountant’s Report on Applying Agreed-Upon Procedures

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Reference Number: 275-04-DD
Title of Document: Procedures for Implementation of DDSN Provider Audit Policy
Date of Issuance: May 11, 1988
Effective Date: May 11, 1988
Last Review Date: **May 30, 2012 REVISED**
Date of Last Revision: **May 30, 2012**
Applicability: Central Office, Executive Directors of DSN Boards,
Presidents/CEOs of the Contracted Service Providers

GENERAL PROVISIONS - AUDITS

Providers that fall into one of the following categories must obtain an audit in accordance with this policy:

1. DSN Boards, and those entities grandfathered in as DSN Boards, that receive financial assistance (program contracts, grants, subgrants, etc.) from DDSN during the State fiscal year ended June 30 are required to obtain an annual financial audit.
2. DSN Boards, and those entities grandfathered in as DSN Boards, that expend \$500,000 or more in federal awards must obtain an audit in accordance with Federal Single Audit requirements (OMB Circular A-133).
3. If a DSN Board, or an entity grandfathered in as a DSN Board, which receives DDSN funds makes a sub-grant to another organization with the funds, then the organization that receives and expends the sub-grant would also be considered a recipient of DDSN funds. The recipient would treat the funds as though the funds were received directly from DDSN and must obtain an audit in accordance with this policy if the amount received/expended falls into one of the two categories listed above.

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DISTRICT I

Midlands Center - Phone: 803/935-7500
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Summerville, SC 29485
Phone: 843/832-5576

DISTRICT II

Coastal Center - Phone: 843/873-5750
Pee Dee Center - Phone: 843/664-2600
Saleeby Center - Phone: 843/332-4104

4. The Contracted Service Providers that receive \$250,000 or more in financial assistance (program contracts, grants, sub-grants, etc.) from DDSN during the State fiscal year ended June 30 and perform any DDSN Medicaid billable services **and/or provide any residential habilitation services** are only required to submit a report on applying agreed-upon procedures prepared by a CPA for the contract provider's year end. Therefore, these providers will need to contract with a CPA to have agreed-upon procedures performed to test the provider's controls and procedures for Medicaid billings and, if applicable, to test the provider's management of consumers' personal funds for compliance with DDSN directive 200-12-DD. The CPA's testing for these areas must be sufficient to satisfy the minimum procedures as outlined within this policy. In addition, the samples selected by the CPA should be representative of the total population of consumers served across all programs. **(A sample report on applying agreed-upon procedures is presented in Attachment B.)**

If a provider is recognized as part of county government, then the county audit, if it meets the requirements of the DDSN audit policy, will be accepted and a separate audit of the provider is not necessary. However, DDSN may require the provider to submit a report on applying agreed-upon procedures prepared by a CPA based on the results of agreed-upon procedures.

The audit is to be performed in accordance with generally accepted auditing standards by an independent certified public accountant. The resultant audit report is to be prepared in accordance with the applicable American Institute of Certified Public Accountant's Industry Audit Guide. The financial statements must be prepared in conformity with generally accepted accounting principles. Cash basis financial statements are not acceptable.

The following financial information for the DDSN funding year ended June 30 shall be included in the audit report. Failure to do so will make the report unacceptable. For provider organizations whose fiscal year coincides with the DDSN funding year ending on June 30, this information may be shown in the financial statements or in supplementary schedules in the audit report. Supplementary schedules will be necessary if the provider organization's fiscal year ends on a date other than June 30. For example, if the provider organization's fiscal year ends on September 30, the audit report will present financial statements for the fiscal year ended September 30. Supplementary schedules would then be included to present the required information for the DDSN funding year ended June 30. If the information is presented in supplementary schedules, the auditor should express an opinion on whether the information in the supplementary schedules is fairly stated in all material respects in relation to the financial statements taken as a whole. As with the financial statements, the supplementary schedules must be prepared in conformity with generally accepted accounting principles.

DDSN required supplementary financial information:

1. Schedule of Revenues (in total for capitated or by program for non-capitated)

- A. This schedule is to be developed using the same line item revenue detail as illustrated at Attachment A, pages 3 and 4 of 7.
- B. Revenues for all programs covered by the "Contract For Person Centered Services and Supports Funded Through A Capitated Model" should be combined and presented in the aggregate to arrive at a grand total for all revenues received for capitated services. However, expenditures for capitated programs must be presented separately by program area.
- C. Revenues for non-capitated programs should be presented separately by program.
- D. Certified in-kind contributions of goods and/or services contributed in support of the program, which are necessary and which would otherwise have to be purchased, must be shown separately. The in-kind contributions should be disclosed as revenue but are not required to be shown separately as expenditures.

As an alternative, the CPA may present a schedule of revenues and expenditures for programs that receive capitated funding as a spreadsheet with separate columns for each program and a summary total of all capitated programs. This format may also be used for programs receiving non-capitated funding.

2. Schedule of Expenditures by Program

For both capitated and non-capitated services, the auditor should present the expenditures separately by program using the same line item expenditure detail as illustrated at Attachment A, page 5 and 6 of 7. Expenditures for residential programs should also be presented in detail for each residence within the program. The schedule is to include allocation of any administrative expenditure to various programs.

For those DSN Boards that are required to present their financial statements in accordance with GASB 34, the capital expenditures category will only disclose depreciation, amortization of start-up costs, and interest expense.

3. Schedule of Administration Revenues and Expenditures

A Schedule of Administration Revenues and Expenditures must be presented using the line item detail as illustrated at Attachment A, pages 1

and 2 of 7. The schedule is to indicate the costs allocated to the various individual programs.

4. Schedule of Expenditures of Federal Awards (SEFA)

The CPA should review all contracts to determine which are grants or subgrants. Any grants or subgrants that are funded with federal money should be included on the provider's SEFA. If a grant or subgrant is funded by DDSN with federal money, the grant contract will include the required CFDA number and the provider payment confirmation will show the source for the payment. (Note: Some payments may be made from federal money but are not grants to the provider.) The SEFA must be prepared in accordance with this audit policy. If the provider does not receive a Single Audit, it is not necessary to include a SEFA in the audit report. For purposes of the Single Audit Act, Medicaid funds received by provider organizations are not considered federal awards; therefore, they would not be covered by the Act.

AUDIT REPORT/PROCEDURES

1. The audit report or report on applying agreed-upon procedures is to be filed with DDSN within 90 days after the end of the provider organization's fiscal year.

If the audit report is not received within five (5) business days of the due date, a contract reduction of \$100.00 per day will be assessed until the report is received by DDSN or a maximum of \$2,500.00 has been assessed. The total amount of the contract reductions will be deducted from the provider's subsequent advance for the third month following the due date. (i.e., reductions assessed for reports due September 30 will be deducted from the December 1 advance.)

The CPA should present in person the final audit report and any management letter comments at a meeting of the provider's entire Board of Directors. If this is not done prior to the due date for submitting the audit report to DDSN, the CPA should ensure that management is aware of the contents of the final report and any comments presented by the CPA in the report on internal control and compliance. This should also apply to any separate letter to management issued by the CPA.

When the audit reports are filed with DDSN, all DSN Boards must also submit a letter on the provider's letterhead stationery and signed by the Executive Director or President/CEO that states the type and extent of all attestation, consulting, bookkeeping, and/or other services performed under contract or agreement and the name of the CPA or organization

that provides such services. This requirement also applies if only one CPA is under contract or agreement to provide services.

2. Failure to meet all of these audit requirements may result in further withholding of subsequent advances and/or suspension of funding.
3. When the supplemental schedules [expenses by program – Intermediate Care Facility for Persons with Intellectual Disabilities (ICF/ID), CTH II, Early Intervention, Service Coordination, etc.] for Medicaid funded programs are presented on full accrual, the auditor is no longer required to reconcile adjusted allowable cost in the provider's cost report to total program cost in the audit report. If the schedules are not presented on full accrual, the auditor should reconcile adjusted allowable cost in the provider's cost report to total program cost in the audit report. This step should be performed for the DDSN Medicaid contract. The reconciliation should itemize each difference and be included in the audit report. If there are no reconciling items, or the auditor is unable to perform the reconciliation(s) due to the provider's failure to complete the cost reports, then the auditor should disclose that fact in the audit report.

When the audited financial statements and the cost reports are both presented on full accrual but the program costs for Medicaid funded programs per the audited financial statements do not equal the program costs per the cost reports, the auditor must provide a reconciliation.

Note: Funding for all service coordination **is now** combined and included in the non-capitated contract. It was formerly funded in three separate program areas (capitated, non-capitated, and non-capitated HASCI) and presented in three separate programs for financial statement purposes. Since service coordination is now combined for both financial statement and cost reporting purposes, there is NO need to report it in the three former program areas.

4. Sampling is a standard audit technique used to test the adequacy of an organization's internal control procedures. When sampling is used, the auditor should give consideration to varying the sample selection in order to ensure that the same programs and time periods (i.e., CTH II for May) are not reviewed each year. The samples selected should be representative of the total population of all consumers served across all programs.
5. All providers are required to submit cost allocation plans to DDSN. The auditor should determine if the cost allocation plan submitted by the provider is appropriate and complies with DDSN directive 250-05-DD, "Cost Principles for Grants and Contracts with Community Providers." The auditor should also review the cost allocation plan to determine that it has been updated for any additions or deletions to the basis used to

allocate costs and that the current year cost allocations are materially correct.

6. Providers are required to establish procurement policies and procedures in accordance with the requirements contained in DDSN directive 250-08-DD, "Procurement Requirements for Local DSN Boards." The policies and procedures can be more, but not less restrictive than the requirements in the directive. The auditor should perform audit tests to determine if the provider's procurement policies and procedures are in compliance with DDSN directive 250-08-DD. These tests should also determine if standards of conduct are included that require the members of the Board of Directors, Executive Director, President/CEO, and other key staff to provide signed statements [SC Code of Ethics, Section 8-13-1110, Items (B)(6), (B)(9), (B)(11), and Section 8-13-1120] to acknowledge/prevent potential conflicts of interest. The auditor should also determine that these statements have been provided and are on file.
7. A request for an extension of time to file an audit report or a report on applying agreed-upon procedures must be submitted to DDSN Internal Audit by the provider in writing on the provider's letterhead stationery and signed by the Executive Director or President/CEO, and must be approved by DDSN Internal Audit. The request for an extension must be filed at least two weeks prior to the due date for the audit or other report. Such requests will only be approved in extreme circumstances that are beyond the control of the provider organization or its independent auditor, or when approval would be to the benefit of DDSN.
8. In many cases, the provider organization handles funds for consumers. Within the fiduciary fund financial statements, an agency fund should be used to report such assets (i.e., collective accounts) that are held in trust for the consumers by the provider organization with a corresponding liability account to properly disclose the nature of the funds. If the funds are deposited into separate consumers' bank accounts and the consumers have custody of the funds, then an asset and related liability need not be recognized. In either case, the auditor should disclose the treatment of consumers' personal funds in the Notes to the Financial Statements.

The consumers' personal funds footnote must describe the type of account(s) (community checking account or regional checking account) and the establishment of the account (i.e., is the account in the name of the consumer and/or the Board). In addition, the footnote should disclose signature requirements (can the consumer draw on the account with his/her signature alone or is the signature of one or more staff also required?), deposit procedures, and account reconciliation responsibilities, and whether all of these duties are properly segregated.

Note: The footnote should disclose this information for each type of program involving consumers' personal funds (i.e., ICF/ID, CRCF, CTH I, CTH II, SLP I, and SLP II).

The auditor should gain an understanding of controls over consumers' personal funds managed by provider staff. In order to gain an accurate understanding of the nature and treatment of consumers' personal funds, the auditor should consult with the residential program staff (i.e., residential directors, ICF/ID supervisors, and CTH and SLP coordinators) since these employees are directly responsible for compliance with DDSN directive 200-12-DD. Guidelines for controls/procedures are detailed in DDSN directive 200-12-DD, "Management of Funds for People Participating in Community Residential Programs." (Revised June 8, 2011) The auditor should perform sufficient work to determine if the provider's policies and procedures are adequate to safeguard the consumers' personal funds and are in compliance with DDSN directive 200-12-DD, including attachments. At a minimum, the auditor's work in the consumers' personal funds area should include the following audit procedures **from the requirements given in Section V. Financial Management and Section VI. Cash On Hand of directive 200-12-DD**:

- A. Determine that each member of the provider staff having access to consumers' personal funds is bonded.
- B. Determine that consumers' personal funds are not borrowed, loaned, or co-mingled by the provider or another person or entity for any purpose, or combined or co-mingled in any way with the provider's operating funds.
- C. Determine that consumers' checking and/or savings accounts are established in the consumers' names and social security numbers, or that they indicate that the accounts are for the benefit of the consumers.
- D. Determine that withdrawals from consumers' accounts require a cosignature of the facility or program director or his or her designee, unless a waiver is on file.
- E. Determine that a copy of the commercial bank signature card is on file in the consumers' permanent files.
- F. Determine that items costing \$50 or more are purchased by check from the consumers' accounts.
- G. Determine that all sources of income for the consumers are deposited within five business days of receipt to their accounts.

- H. Determine that bank reconciliations for consumers are being performed by a staff member who is not a cosigner for the accounts.
 - I. Determine, through a representative sample of consumers' purchases, that receipts are on hand to support expenditures for non-incidentals purchases made from the consumers' personal funds.
 - J. Determine that checks are not written to cash.
 - K. Determine that consumers' cash on hand (consumers' cash held in the **residence** by staff **plus cash actually held by the consumer**) does not exceed \$50.
 - L. Determine that actual counts of consumers' cash held by residential staff, and agreement of the counts to the records, are done monthly by someone who does not have authority to receive or disburse cash. The count and agreement to the records must be documented in the cash records.
9. Medicaid consumers receive services provided either by the Board, a contracted service provider, or a third party vendor under the Medicaid program. If a third party vendor provides the services, it must be authorized by the service coordination provider, approved by the Financial Manager, and documented in the consumer's single plan. The Board, contracted service provider, or the third party vendor receives payments for the Medicaid billable services rendered to the consumers from either DDSN or the SC Department of Health and Human Services. Although it is an accepted practice for auditors to rely on the work of other professionals, the required minimum procedures were added to provide reasonable assurance that billings are appropriate and accurate, and must be performed unless a written request for a waiver is submitted to and approved by DDSN Internal Audit. At a minimum, the auditor's work in the area of Medicaid billable services should include the following audit procedures:
- A. The auditor should gain an understanding of the Medicaid billing process and controls over Medicaid billable services (Board and direct billed). In order to gain an accurate understanding of this process, the auditor should consult with the program staff (i.e., Early Intervention Supervisor, Lead Clinical Supervisor, Day Program Director, Director of Service Coordination, etc.) since these employees are directly responsible for Medicaid compliance and should be familiar with how Medicaid is billed. The auditor should perform sufficient work to determine if the provider organization's policies and procedures are adequate to provide

reasonable assurance that Medicaid billable services are correct. (Chapter 10 of the DDSN Finance Manual should provide guidance. All providers have access to the current manual via the DDSN Internal Network.)

- B. The auditor should select a representative sample of all consumers from all programs (i.e., early intervention, residential habilitation, DDSN day services, respite, companion, service coordination, etc.) for which the Board, contracted service provider, or a third party vendor is receiving payments for Medicaid billable services rendered to the consumers. For the sample selected, the auditor should determine the following:
1. Documentation [i.e., Service Provision Logs (SPL) for the day program and service coordination; Individualized Service Requests (ISR) for early intervention, and respite; daily census reports for residential services; service notes; attendance logs; consumer leave records; etc.] is on file to support the billings. Tests should also be performed to determine that the supporting documentation for the SPLs, ISRs, and daily census reports provides reasonable assurance that the billings are supported by complete and accurate information.
 2. Services are being provided to the consumers as indicated in the documentation on file. [Example: For the program selected, have the supervisor make contact (face-to-face or phone call) with the consumer and/or family member and inquire if the services were provided as indicated in the service notes.]
 3. Monitorship (review of service notes, phone contacts with family members and/or employers, visits to family members' homes and/or consumers' job sites, etc.) is being provided by supervisory staff, as evidenced by their signature or initials and date of the review, on an on-going basis so as to provide reasonable assurance to the provider organization that the billable services are being provided to the consumers and/or families as indicated by the documentation on file.
10. **As part of the personnel/payroll test work, the auditor should determine that the DSN Board or Contracted Services Provider is paying the Early Interventionists, Service Coordinators, and Direct Care staff the established minimum salary or hourly wage in accordance with the DDSN contract.**
11. **As part of the review of policies and procedures, the auditor should determine that the DSN Board or Contracted Services Provider has**

established and put in place a Room and Board policy for consumers' fees that has been reviewed and approved by DDSN.

12. As part of the expenditure test work, the auditor should include a representative sample of financial transactions made by or on behalf of the Executive Director or President/CEO and top administrative staff of the provider organization; (i.e., travel, credit cards, cellular telephones, etc.)
13. The auditor must identify any findings being repeated from prior year audits.
14. If the auditor becomes aware of thefts involving provider or consumers' funds and/or any falsification of Medicaid billable services, the auditor should promptly report that information to DDSN Internal Audit.

CORRECTIVE ACTION PLANS

When the auditor's report identifies material weaknesses, **significant deficiencies, deficiencies** or questioned costs, the provider organization must submit a corrective action plan to address and resolve the problem identified in the audit findings, or submit a statement of reasons why no corrective action is necessary. The corrective action plan should be prepared on provider's letterhead stationery and signed by the Executive Director or President/CEO. The corrective action plan must be submitted to DDSN Internal Audit within 30 days after issuance of the audit report. The corrective action plan **may** also be submitted with or included as part of the audit report when issued. The corrective action plan should include estimated dates that the findings will be corrected by the provider organization, or the actual dates of implementation. A corrective action plan is also required to be submitted for any findings presented by the auditor in a separate letter to management.

CONFIRMATIONS - DDSN PAYMENTS

The independent auditor's confirmation of DDSN payments made to a provider organization is to be secured from DDSN's Director of Finance (3440 Harden Street Extension, P.O. Box 4706, Columbia, S.C. 29240). Confirmations will show all payments made between July 1 and the following June 30. The auditor should reconcile DDSN payments per the confirmation with revenue per the provider's books. Questions concerning confirmations should be addressed to DDSN's Accounting Manager at (803) 898-9682.

ADDRESSEE

The reports on examination of provider organizations are to be addressed to the governing boards.

DISTRIBUTION

Original copies of the audit report shall be filed as follows:

1. Executive Director or President/CEO of the provider organization.
2. Chairperson of the provider organization's governing board.
3. DDSN District I Director (PO Box 239, Clinton, SC 29325-5328) or District II Director (9995 Miles Jamison Road, Summerville, SC 29485).
4. DDSN Internal Audit (3440 Harden Street Extension, P.O. Box 4706, Columbia, S.C. 29240).
5. DDSN Director of Cost Analysis (3440 Harden Street Extension, P.O. Box 4706, Columbia, S.C. 29240).

To expedite the filing of reports, the auditing firm should mail original copies of the audit report directly to DDSN Internal Audit.

INSPECTION/ACCEPTANCE

Final inspection and acceptance of audit documents shall be the responsibility of DDSN Internal Audit.

CONTRACT REQUIREMENT

The contract for audit services may be submitted for a one-year period. However, each provider organization could contract for a period encompassing up to five successive fiscal years. If this option is chosen, the contract must include appropriate termination clauses in the event there is a cessation of activity or termination of funding prior to the conclusion of the contract period. The contract should also include appropriate wording on steps to be taken in the event additional federal or state audit requirements are implemented in future years.

The audit cost should be detailed by year by the auditor. However, if the contract indicates the cost for the entire five-year period but is not detailed by year, then the cost for the audit of each fiscal year will be assumed to be one-fifth of the total cost. The provider organization should pay accordingly after the final report has been delivered or based on interim billings from the auditor for services provided while the current fiscal year audit is in process.

While provider organizations are not required to obtain bids for audit services, DDSN believes that obtaining such bids is a good practice. DDSN, therefore, encourages provider organizations to obtain bids for audit services. In order to meet filing requirements, provider organizations should contract with audit firms before the end of the fiscal year. The contract should indicate the total maximum fee amount, the estimated hours to perform the audit, and the date the final audit report will be delivered

to the provider organization. Consideration should also be given to including a clause in the contract that would allow the provider to terminate the contract if the auditor's work is found to be unacceptable or substandard by the provider and/or regulatory agencies.

WORKING PAPERS

Working papers are to be retained by the audit firm for six years following the end of the fiscal year being audited. Retention of working papers beyond six years is required for audits of provider organizations where questioned costs and/or practices have not been resolved with DDSN.

Working papers must be available, upon request, for examination by representatives of DDSN or its designee as well as successor auditors who may perform audits of the provider organization. Availability of working papers must be at no additional cost to the representatives of DDSN, or the successor auditor.

The auditor may be required to provide copies of any specific portions of working papers requested by DDSN Internal Audit. This request would normally be made during the course of an on-site review.

AMENDMENTS TO AUDIT REPORTS

Where additional explanations or corrections are necessary after a report has been filed, supplements should be prepared by the audit firm for all copies and distributed as in "Distribution" above.

COST OF ADDITIONAL AUDIT WORK

The provider should give a copy of this audit policy to the auditor prior to the start of the audit to ensure that DDSN's audit requirements are met. The auditor must include a signed statement, which references the revision date of the current DDSN provider audit policy, with the audit report stating that he has read and complied with the requirements of the policy. **An auditor who performs agreed-upon procedures must submit a statement that he has read and complied with the sections of the policy applicable to the procedures performed.**

If a provider organization does not provide a copy of this audit policy to an auditor, and subsequent revision must be made to the audit report, the extra cost will normally be the responsibility of the provider organization.

If an auditor who has been given this audit policy must adjust the report to comply with the audit policy, the additional cost will normally be the responsibility of the auditor.

AUDIT QUALITY

To verify that the responsibility of quality audits is accomplished, DDSN Internal Audit will work with other DDSN staff, as well as other state agencies, to:

1. Ensure that all audit reports of provider organizations are received, reviewed and distributed to appropriate DDSN officials.
2. Ensure that if significant inadequacies relating to the professional performance of the audit are disclosed, the provider organization will be advised and the auditor will be called upon to take corrective action. If corrective action is not taken, DDSN shall notify the provider organization and other agencies of the facts. Major inadequacies or repetitive substandard performance of independent auditors shall be referred to appropriate professional bodies.
3. Ensure that satisfactory audit coverage is provided in a timely manner in accordance with DDSN audit requirements.
4. Maintain a follow-up system on audit findings and investigative matters.

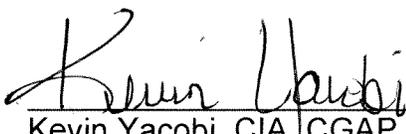
The State Board of Accountancy may review a sample of provider audit reports for compliance with professional standards.

QUESTIONED COSTS

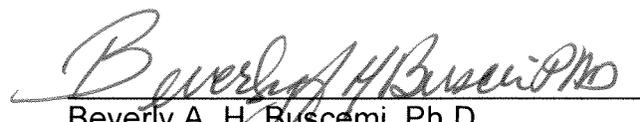
In performing the audit, the auditor should consider whether expenditures are reasonable and necessary for the program to which they are charged. Limitations on costs for awards are detailed in DDSN directive 250-05-DD, "Cost Principles for Grants and Contracts with Community Providers." Individual negotiations and reviews will occur between the provider organization and DDSN on all questioned costs pertaining to DDSN programs. Final resolution, use of audit information, and applicability resides with DDSN.

AMENDMENTS TO AUDIT POLICY

This document is subject to alteration or change as needed. Any changes will be made at the discretion of DDSN.



Kevin Yacobi, CIA, CGAP, CBM, CFS
Director of Internal Audit
(Originator)



Beverly A. H. Buscemi, Ph.D.
State Director
(Approver)