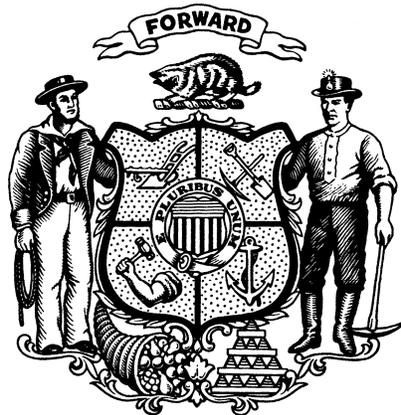


Department of Health Services Audit Guide

**A Guide to Performing Audits and
Special Investigations for Funding from the
Department of Health Services**



2012 Revision

Department of Health Services Audit Guide

A Guide to Performing Audits and Special Investigations for Funding from the Department of Health Services

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This document is part of the 2012 revision to the *Department of Health Services Audit Guide*, which is an appendix to the *State Single Audit Guidelines* for programs from the Department of Health Services. It is to be used in conjunction with other sections of the *DHS Audit Guide* and with the *Main Document of the State Single Audit Guidelines*. All documents are available at www.ssag.state.wi.us.

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Section 3 - Each section is a separate document. These provisions apply only to funding that DHS paid directly to the auditee – see respective sections for additional information on applicability

3.1	Community Options Program (COP)
3.2	Community Integration Program I and Brain Injury Waiver
3.3	Aging and Disability Resource Centers
3.4	Case Management Agency Providers
3.5	Community Integration Program II/Community Options Program Waiver (CIP II/COP-W)
3.6	Wisconsin Medicaid Cost Reporting
3.7	Medicaid Personal Care Program
3.8	Basic County Allocation
3.9	Community Recovery Services
3.10	Tribal Relief Block Grant Program
3.11	Income Maintenance Consortia
3.12	Guidance for auditing a major program which does not have a compliance supplement
3.13	Public Health Program Cluster
3.14	Not used (previously Aging Programs Audit Guide)
3.15	School Based Services Benefit
3.16	Comprehensive Community Services
3.17	Not used (previously Family Care CMO's – duplicate of information in Section 1.2.3)
3.18	Children's Long Term Support Waiver

Section 4 – Applies to any agency with DHS funding	
4	Special Investigations of Illegal Acts and Other Misconduct

URL's for resources cited in the DHS Audit Guide

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**Federal resources**  
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Government Auditing Standards - <http://www.gao.gov/govaud/ybk01.htm>

Single Audit Act Amendments of 1996 -
http://www.whitehouse.gov/sites/default/files/omb/assets/about_omb/104-156.pdf

OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations" -
http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf

OMB Compliance Supplement - http://www.whitehouse.gov/omb/circulars_default/

Federal Audit Clearinghouse - <http://harvester.census.gov/sac/>

OMB Circular A-102/Common Rule and OMB Circular A-110 -
<http://www.dhs.wisconsin.gov/grants/Administration/index.htm>

American Recovery and Reinvestment Act - http://www.recovery.gov/About/Pages/The_Act.aspx

Code of Federal Regulations -
<http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR>

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**State resources**  
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Wisconsin Statutes - <http://legis.wisconsin.gov/rsb/stats.html>

Wisconsin Administrative Code - <http://legis.wisconsin.gov/rsb/code.htm>

State of Wisconsin licensing standards -
<http://ww2.wisconsin.gov/state/license/app?COMMAND=gov.wi.state.cpp.license.command.LoadLicenseHome> .

Wisconsin Department of Administration for ARRA information -
<http://www.recovery.wisconsin.gov/>

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**DHS resources**  
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Financial Management Manual (FMM) -
<http://dhs.wisconsin.gov/Grants/Administration/FMM/FMMTOC.htm>

Allowable Cost Policy Manual (ACPM) -
<http://www.dhs.wisconsin.gov/Grants/Administration/AllowableCost/ACPM.htm>

Department of Health Services Audit Guide (DHS Audit Guide) and the Main Document, both of which are parts of the State Single Audit Guidelines – www.ssag.state.wi.us

Audit guidance for contracts for Managed Care Organizations with Family Care, Family Care Partnership, and PACE contracts - <http://www.dhs.wisconsin.gov/lc/Pace/ProgramOps/Fiscal>.

State/County Contract - <http://dhs.wisconsin.gov/sca>

ADRC Center Contract - <http://dhfs.wisconsin.gov/LTCare/StateFedReqs/FC-RC-CMO-Contracts.htm>

Community Aids Reporting System (CARS) - <http://www.dhs.wisconsin.gov/bfs/CARS/>

Department of Health Services (DHS) Forms – <http://dhs.wisconsin.gov/forms/index.htm>

Community Options Program (COP) Guidelines - http://www.dhs.wisconsin.gov/lc_cop/COP_Guidelines/index.HTM

Wisconsin Medicaid Handbook - <https://www.forwardhealth.wi.gov/WIPortal/Default.aspx>

Medicaid Home and Community-Based Services Waivers Manual - <http://dhs.wisconsin.gov/bdds/waivermanual/index.htm>

Human Services Reporting System (HSRS) Handbook - <http://www.dhs.wisconsin.gov/hsrs/>

Division of Long Term Care (DLTC) Memo Series - http://dhs.wisconsin.gov/dsl_info/Index.htm

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**Other resources**  
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American Institute of Certified Public Accountants - <http://www.aicpa.org/Pages/Default.aspx>

Association of Government Accountants guide for purchase - <http://www.agacgfm.org/research/downloads/CPAGNo7PurchaseCard.pdf>