Department of Health Services
Audit Guide

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

2014 Revision
Department of Health Services
Audit Guide
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for Funding from the Department of Health Services

2014 Revision

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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

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3.13 Not used (Public Health Program Cluster removed)
3.14 Not used
3.15 School Based Services Benefit
3.16 Not used (Comprehensive Community Services removed, may add back for 2014)
3.17 Not used
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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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/

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal -


Code of Federal Regulations -

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State resources
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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

Department of Health Services Audit Guide – 2014
Cover, Table of Contents, and Resources

This document is part of the 2014 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.
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/ltcare/ProgramOps/Fiscal.

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


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 -


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


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