

January 21, 2010

**Addendum to the Cost Report
Instructions for the
Consolidated and
Person/Family Directed
Supports Waiver Programs**

Version 5.0

Commonwealth of Pennsylvania
Office of Developmental Programs

The Audit Requirements section on page 6 of the Cost Report Instructions (dated July 9, 2009) contains the following language:

- If the provider expends \$300,000 or more in combined Federal and State funds during the program year (but less than \$500,000), the provider is required to have a Compliance Attestation completed in accordance with the American Institute of Certified Public Accountants' (AICPA) Statements on Standards for Attestation Engagements Section 601, Compliance Attestation and shall be of a scope acceptable to DPW.

This addendum has been published to notify providers that the completion of a Compliance Attestation is not a requirement for the Year 2 cost reporting period ending June 30, 2009.

The Bureau of Financial Operations will be issuing an audit bulletin to clarify requirements for the Year 3 (fiscal year ending June 30, 2010) cost reporting period.