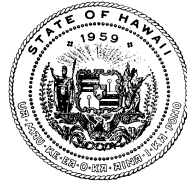


DAVID Y. IGE  
GOVERNOR OF HAWAII



ELIZABETH A. CHAR, M.D.  
INTERIM DIRECTOR OF HEALTH

STATE OF HAWAII  
DEPARTMENT OF HEALTH  
DEVELOPMENTAL DISABILITIES DIVISION

P. O. BOX 3378  
HONOLULU, HI 96801-3378  
Telephone: (808) 586-5840  
Fax Number: (808) 586-5844

In reply, please refer to:  
File:

Medicaid I/DD Waiver  
Memo No.: FY2021-02  
Date: September 16, 2020

TO: Medicaid I/DD Waiver Providers

FROM: Mary Brogan, Administrator  
Developmental Disabilities Division

SUBJECT: Independent Audits

This is to inform you that effective immediately the Department of Health (DOH), Developmental Disabilities Division (DDD), is rescinding Medicaid Waiver transmittal memo number 2016-08, dated September 22, 2016, and replacing it with this transmittal memo number FY-2021-02, dated September 16, 2020.

Providers that receive Medicaid payments totaling at least \$750,000 annually are required to complete an annual end-of-the-year audit conducted by an independent Certified Public Accountant (CPA). Please note that Medicaid payments are from all sources of Medicaid funding and are not limited to the Medicaid Home and Community Based Services Waiver for Individuals with Intellectual/Developmental Disabilities (hereafter the I/DD Waiver). This is a mandatory requirement to comply with the assurance of Financial Accountability in the approved 1915(c) I/DD Waiver Appendix for Financial Accountability.

Refer to Waiver Standards B-3, Section 2.8 Fiscal Accountability, B. Independent Audits, page 86 for more information on the timeline for self-identifying, performing and submitting the audit. We recommend you consult with your agency's accountant to determine whether you are required to complete the audit.

If you are required to complete the audit by an independent CPA, please:

- Notify us by **October 31, 2020** with the date you anticipate submission of your audit report.
- The name and contact information of the independent CPA that will perform the audit.
- Email the information in the bullets above to [doh.dddcrb@doh.hawaii.gov](mailto:doh.dddcrb@doh.hawaii.gov).
- On or before May 31, 2021, submit your audit to DOH-DDD by encrypted email to [doh.dddcrb@doh.hawaii.gov](mailto:doh.dddcrb@doh.hawaii.gov) or mail to DOH-DDD Community Resources Branch at 3627 Kilauea Avenue, Room 411, Honolulu, Hawaii 96816.

Thank you for your assistance. If you have questions, please contact Jennifer La'a at 733-2135 or email to [doh.dddcrb@doh.hawaii.gov](mailto:doh.dddcrb@doh.hawaii.gov).

c: Jon Fujii, DHS, MQD  
DDD Management Team