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TO: Executive Directors, DSN Boards and QPLs
Finance Directors, DSN Boards and QPLs

FROM: Nancy Rumbaugh, Interim Chief Financial Officer 

DATE: August 29, 2022

SUBJECT: Extension Requests for Audit Reports, Cost Reports, and Reports on Applying Agreed-Upon Procedures (RoAAPs)

The South Carolina Department of Disabilities and Special Needs (DDSN) updated audit directives for DSN Boards and Contracted Service Providers (QPLs) in July:

- [275-04-DD](#) Procedures for Implementation of DDSN Audit Policy for DSN Boards
- [275-06-DD](#) Procedures for Implementation of DDSN Audit Policy for Contracted Service Providers

The update included a change in the reporting deadline for audit reports, cost reports, and reports on applying agreed-upon procedures (RoAAPs). For DSN Boards, reports are to be filed with DDSN by September 30th. For QPLs, the RoAAP and audit report, if required, are to be filed with DDSN within 90 calendar days of the year end audited.

We have received several requests for extensions of time to file audit reports, cost reports, and RoAAPs with DDSN. In accordance with the audit directives, requests for extensions will only be approved in extreme circumstances that are beyond the control of the DSN Board, QPL or auditor. Examples of extreme circumstances include natural disasters, severe illness, or death and will be considered on a case-by-case basis. Staffing shortages and scheduling conflicts do not qualify as extreme circumstances beyond the control of the DSN Board, QPL or auditor.

Additionally, requests for extensions must be received by DDSN Internal Audit at least 15 calendar days prior to the due date of the report. We are in the process of revising 275-04-DD to reflect this information and mirror the extension request language in 275-06-DD.

To ensure timely reporting to DHHS, extensions of time to file audit reports and cost reports to DDSN will only be approved for extreme circumstances as outlined above. DDSN reminds you that a timely report to DHHS is important to allow DHHS to process and analyze the data for their purposes, including but not limited to, determining the appropriateness and necessity of potential rate increases. Accordingly, audit and cost reports for DSN Boards are due to DDSN by September 30, 2022. For QPLs, reports are due within 90 calendar days of the year end audited.

If you have any questions, please contact me at 803-898-9740 or Courtney Crosby, Director of Internal Audit at 803-898-9690.