



agency for persons with disabilities  
*State of Florida*

Charlie Crist,  
Governor

..

Barney Ray,  
Interim  
Agency Director

..

4030 Esplanade  
Way,  
Suite 380  
Tallahassee,  
Florida  
32399-0950

..

(850) 488-4257

Fax:

(850) 922-6456

**MEMORANDUM**

**TO: Medicaid Waiver Providers**

**FROM: Karen Glymph, CPA  
Director of Auditing**

**DATE: January 2007**

**SUBJECT: Audit Confirmations for Medicaid Waiver Providers**

---

The Inspector General's Office has had numerous requests to confirm the revenues of providers that have Medicaid Waiver Service Agreements with APD for the purpose of a subrecipient audit. Payment for patient care services is based on fixed rates. OMB Circular A-133, Subpart B, Section .205(i) states "Medicaid payments to a subrecipient for providing patient care services to Medicaid eligible individuals are not considered Federal awards expended under this part unless a State requires the funds to be treated as Federal awards expended because reimbursement is on a cost-reimbursement basis."

In an effort to increase efficiency please provide this information to your CPAs so that they will know that confirmations are not needed for this type of revenue and are in fact "not considered Federal awards expended" when they perform their annual audits.