

Operations Center Memo FY2026-12

To: DDS Qualified Providers

From: Sean Bannon, Operations Center Director
Martha Maresca, Internal Audit Director

CC: Jordan Scheff, Commissioner, Elisa Velardo, Deputy Commissioner, Katie Rock-Burns, Chief of Staff, Nicholas Jerard, CFO, Regional Directors, Private ARDs, Resource Administrators, The Alliance, The Arc CT

Date: October 9, 2025

RE: State Single Audit (SSA) Requirements

On May 30, 2025, The Office of Policy and Management (OPM) issued a technical bulletin regarding savings (revenue) retention programs, because of significant revisions to the 2024-2025 compliance supplement (located at: [OPM Technical Bulletin](#)).

In addition, on September 12, 2025, OPM issued the attached FY 2025 SSA Reporting Reminders.

The purpose of this memo is to summarize important parts of the OPM communications and to provide guidance to non-profit agencies and independent auditors engaged in completing SSAs.

SSA General:

- For providers with fiscal year beginning July 1, 2024, or after, SSAs are required for non-profit agencies with expenditures equal to or **in excess of \$500,000**. This is an increase from the **previous threshold of \$300,000**.
- SSA Grant **expenditures** reported **should be expenditures and not the revenue received**.

- Expenditures should match Annual Report Program Tabs “Total Cost of [Programs]” (Not the “Cost for DDS Service Authorizations”).

SSA Reporting Reminders:

- SSAs are required to be submitted to OPM within six months after the non-profit agency’s fiscal year end.
- OPM may grant an extension for the SSA to be filed after the due date. Extension forms must be submitted to OPM no later than 30 days prior to the end of the 6-month filing period.
- SSAs submitted after the statutory deadline or approved extension date are subject to penalties. Please note that DDS may suspend payments when SSAs are not filed when required.

SSA Grant Expenditure Reconciliation Form:

- DDS providers who are required to submit an SSA must submit a State Single Audit Grant Expenditure Reconciliation Form and upload it to the Myers and Stauffer website. The form explains any differences between the Schedule of Expenditures of State Financial Assistance (SESFA) and DDS/Agency records, as required by OPM.
- The State Single Audit Grant Expenditure Reconciliation Form should be completed when the SSA is completed and uploaded to Myers and Stauffer. This should address variances resulting from revised annual reports.

The updated SSA Grant Expenditure Reconciliation Form will be available at the [Myers and Stauffer LLC](#) website or can be found on the DDS website: [Financial Reporting](#).

Revenue Retention Reporting SESFA

- Revenue retention expenditures should be reported on the SESFA in the fiscal year that funds were expended.
- Revenue retention expenditures should be reported on a separate line of the SESFA under the program for which the expenditures were made.
- A sample SESFA is as follows and can also be found in part 9 of the SSA Compliance Supplement.

STATE GRANTOR / PASS- THROUGH GRANTOR / PROGRAM TITLE	STATE GRANT PROGRAM CORE-CT NUMBER	PASSED THROUGH TO SUBRECIPIENTS*	EXPENDITURES
Department of Development Services *			
Employment Opportunities and Day Services	11000-DDS50000-16108		xx,xxx
Employment Opportunities and Day Services – Revenue Retention	11000-DDS50000-16108		<u>xx,xxx</u>
Subtotal			<u>xx,xxx</u>

For additional information see [OPM Compliance Supplement](#)

