



COLORADO DEPARTMENT OF HEALTH CARE POLICY & FINANCING

1570 Grant Street, Denver, CO 80203-1818 • (303) 866-2993 • (303) 866-4411 Fax • (303) 866-3883 TTY

Bill Ritter, Jr., Governor • Joan Henneberry, Executive Director

August 25, 2008

RE: Recovery of Unallowable Costs

Dear County Director:

This letter is to notify all counties that the Department of Health Care Policy and Financing (the Department), pursuant to OMB Circular A-87, Attachment D, Paragraph F, shall recover unallowable costs which have been claimed and reimbursed. The costs will be refunded to the program that reimbursed the unallowable cost by means of a reduction to the amounts subsequently charged by the county's reimbursement request.

The OMB Circular A-87 may be found at <http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>

Unallowable costs which are identified during either desk audits or field audits will be disallowed despite similar costs which may have been reimbursed in the past.

If you need additional information, please feel free to contact me at 303-866-3676 or via email at donna.kellow@state.co.us.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Donna Kellow', with a long horizontal flourish extending to the right.

Donna Kellow
Manager, Audits Section

cc: Sue Williamson
Jennifer Evans
Heather Hewitt