

**Brian P. Kemp**  
Governor


**Candice L. Broce**  
Commissioner



**Georgia Department of Human Services**  
Aging Services | Child Support Services | Family & Children Services

August 18, 2023

**To:** RBWO Providers

**From:** Adrian J. Owens, MPA, DFCS - Senior Director of Fiscal Services 

**Re:** Cost Reports & Financial Audits for RBWO Providers

Dear Providers,

Thank you for the work you do each day in support of our children and families. This memo is being provided to you as a reminder of the importance of timely submitting your annual Cost Report & Financial audit for all CPA & CCI programs. Cost reports and financial audits allows DFCS to utilize this important data to review and establish appropriate operational costs for programs. We are asking that **all** contracted RBWO Providers submit their Cost reports completed in full timely.

**Cost Report:**

- One Cost report for each program is required each year, due **90 days after** closing of the program's fiscal year.
- Cost Report is required annually. Send Cost Reports to [rbwofiscal.services@dhs.ga.gov](mailto:rbwofiscal.services@dhs.ga.gov) and [mcwilloughby@icloud.com](mailto:mcwilloughby@icloud.com).
- Attendance is mandatory annually for Cost Report training.

**Annual Audit:**

- An annual independent financial audit is due each year **180 days after** closing of the program's fiscal year.
- Audit should be sent to DFCS Fiscal Services at [rbwofiscal.services@dhs.ga.gov](mailto:rbwofiscal.services@dhs.ga.gov).
- Audit should also be sent to DHS Internal Audits at [dhs.financialreviews@dhs.ga.gov](mailto:dhs.financialreviews@dhs.ga.gov).

If you have any questions regarding Cost Reports, please contact us at [rbwofiscal.services@dhs.ga.gov](mailto:rbwofiscal.services@dhs.ga.gov).