

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-06 Medicare Financial Management	Centers for Medicare & Medicaid Services (CMS)
Transmittal 161	Date: October 23, 2009
	Change Request 6659

SUBJECT: Chapter 7, Internal Control Requirements Update

NOTE: Transmittal 161, dated October 23, 2009, is being rescinded and replaced with Transmittal 164, dated January 15, 2010. The exhibits at section 60.3 should have been deleted and were inadvertently left in the manual. Therefore, section 60.3-List of Exhibits; Exhibit 1 – Timeline for Preparation and Audit of CMS Financial Statements, Exhibit 2- Financial Statement Crosswalk Excerpts, and Exhibit 3- Cost Allocation Percentages Excerpts are deleted. All other information remains the same.