



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

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Dallas, TX 75202
EMAIL: CAS-Dallas@psc.hhs.gov

May 22, 2026

Laketha M. Miller, Controller
Office of the Controller
North Carolina Department of Health and Human Services
2019 Mail Service Center
Raleigh, NC 27699

Dear Laketha Miller:

This letter provides approval of the North Carolina Department of Health and Human Services Cost Allocation Plan Amendment which was transmitted by letter dated July 1, 2022. Unless otherwise noted, this amendment, which was submitted in accordance with 45 CFR 95, Subpart E, has an effective date of July 1, 2022.

Acceptance of the actual costs in accordance with the approved Plan is subject to the following conditions:

1. The information contained in the Plan and provided by the State in connection with our review of the Plan is complete and accurate in all material respects.
2. The actual costs claimed by the State are allowable under prevailing cost principles, program regulations and law.
3. The claims conform with the administrative and statutory limitations against which they are made.

This approval relates only to the methods of identifying and allocating costs to programs, and nothing contained herein should be construed as approving activities not otherwise authorized by approved program plans or Federal legislation and regulations.

Implementation of the approved cost allocation plan may subsequently be reviewed by authorized Federal staff. The disclosure of inequities during reviews may require changes to the Plan.

If you have any questions concerning the contents of this letter, please contact Michael Phillips of my staff at 214-767-3236 or michael.phillips@psc.hhs.gov. Please submit your next proposed Plan amendment electronically via <http://portal.icas.hhs.gov>.

Sincerely,

Olulola O.
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Olulola Oluborode
Acting Director
Cost Allocation Services

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