

2020-21 ME Desk Review Financial Monitoring Report

Central Florida Behavioral Health Network, Inc. (CFBHN)

DCF Contract Number: QD1A9

Desk Review Period: October 1, 2020 – December 31, 2020

**Office of CBC/ME Financial Accountability
Florida Department of Children and Families**

May 7, 2021

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Central Florida Behavioral Health Network, Inc. (CFBHN)
Period Reviewed: October 1, 2020 – December 31, 2020

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I. MONITORING RESULTS

The Office of CBC/ME Financial Accountability performed financial monitoring procedures based on the DCF 2020-21 CBC-ME Financial Monitoring Tool for Desk Reviews. The monitoring procedures performed included tests of transaction details, file inspections, and inquiries to adequately support findings, observations, and technical assistance. Detailed information for these items is disclosed in the following section of this report.

Summarized below are the results of testing by category as detailed in the DCF 2020-21 CBC-ME Financial Monitoring Tool - Desk Review for the period October 1, 2020 through December 31, 2020:

2020-21 Desk Review Monitoring Results			
Category	Findings	Observations	Technical Assistance Provided
1.0 – General Ledger and Expenditure Report Review	-	-	-
2.0 – Non-Payroll Related Disbursement Testing	-	1	-
3.0 – FSFN (CBCs Only) and FASAMS (MEs Only) Review	-	-	-
4.0 – Additional Financial Requirements	-	-	-
TOTAL	-	1	-

II. FINDINGS

There were no current period findings.

III. OBSERVATIONS

2.0 – Non-payroll Related Disbursement Testing

Observation # QD1A9-2020-21-01

Noncompliance with Federal/State Regulatory Requirements

Condition: During our testing of nine (9) non-payroll related expenditures reported for October through December 2020, we noted the following:

For Sample #7, DACCO Behavioral Health, Inc.:

- Provider did not separate the Mental Health and Substance Abuse amounts in the Program/Cost Center Actual Expenses and Revenues Schedule included in the provider's Audited Financial Statement audit package.
- Provider did not separately identify the amounts for the following Covered Services or Project ID codes on Form CF-MH 1037: 14-Outpatient Individual and 35-Outpatient Group; 11-Intervention Individual and 42-Intervention Group; 46-Recovery Support Individual and 47-Recovery Support Group; and 48-Prevention Indicated, 49-Prevention Selective, 50-Prevention Universal Direct, and 51-Prevention-Universal Indirect.
- Provider did not identify the amounts for the following Covered Services or Project ID codes in the Program/Cost Center Actual Expenses and Revenues Schedule included in the provider's audited financial statements reporting package: 04-Crisis Support/Emergency, 06-Day Treatment, 28-Incidental Expenses, and 37-R & B with Supervision Level II.
- The State SAMH Funding amounts on Form CF-MH 1037 did not match those listed in the Program/Cost Center Actual Expenses and Revenues Schedule included in the provider's Audited Financial Statement audit package for the Covered Services and Project ID codes.

For Sample #8, Phoenix Programs of Florida, Inc.:

- Provider did not list the amounts for each Covered Service and Project ID in the Program/Cost Center Actual Expenses and Revenues Schedule included in the provider's audited financial statements reporting package.

For Sample #9, Tri-County Human Services, Inc.:

- Provider did not separately identify the amounts for the following Covered Services or Project ID codes on Form CF-MH 1037 and in the Program/Cost Center Actual Expenses and Revenues Schedule included in the provider's audited financial statements reporting package: 11-Intervention Individual and 42-Intervention Group; 14-Outpatient Individual and 35-Outpatient Group; and 29-Aftercare Individual and 43-Aftercare Group.

Criteria: 65E-14.003, F.A.C. Audits of SAMH-Funded Entities states: “(1) SAMH-Funded Entities shall engage an independent auditor to perform an annual single program or program-specific audit in accordance with Section 215.97, F.S., and 2 C.F.R. §§200.0-521, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards...the audit package shall contain the documents listed in paragraphs (1)(a)-(d), which are hereby incorporated by reference...(c) CF-MH 1037, July 2014, Actual Expenses and Revenues Schedule with Instructions...This schedule displays expenditures by line-item category and revenues by source for each program and Covered Service funded with state substance abuse and mental health program appropriations. The schedule also identifies expenditures by line-item category and revenues by source for all other Covered Services as a group, for all other programs as a group, and for administrative and support functions, and displays totals for the agency as a whole. (2) The schedules in subsection (1), of this rule, shall be based on revenues and expenditures recorded during the state’s fiscal year and shall be prepared in accordance with Generally Accepted Accounting Principles.”

Effect: CFBHN did not ensure that providers completed the revenues by source for each program and Covered Service funded with state mental health and substance abuse program appropriations on Form CF-MH 1037 in the Actual Expenses and Revenues Schedule included in the Audited Financial Statement audit package.

Recommendation: DCF recommends that CFBHN ensure that providers complete the revenues by source for each program and Covered Service funded with mental health and state substance abuse program appropriations on Form CF-MH 1037 and in the Actual Expenses and Revenues Schedule included in the Audited Financial Statement audit package.

IV. TECHNICAL ASSISTANCE

No technical assistance was provided.