Fiscal Monitoring of Network Service Providers (NSPs)

Policy
It is the policy of Central Florida Behavioral Health Network, Inc. (CFBHN) to perform fiscal monitoring of the NSPs' audited financial statements for compliance with contract requirements.

Purpose
The purpose of this policy is to establish uniform guidelines to perform fiscal monitoring.

Procedure

1. CFBHN reviews NSPs' audited financial statements against a pre-established checklist of state contract requirements to verify that all elements have been included.

   Finance staff sign and date the checklist to verify that all of the items have been reviewed. The checklist is stored on the Finance drive in the NSP's file.

2. For NSPs that have a contract directly with DCF, CFBHN will forward their audits to DCF.

3. If there is a finding in the NSP's audit, Finance staff follow up with the NSP to review their action plan to correct the finding. The corrective action plan and audit is then forwarded to DCF.

4. In the event a required report is missing, the Chief Financial Officer (CFO) writes a letter to the NSP's Chief Executive Officer (CEO) or CFO notifying them of the missing report, which will need to be prepared and submitted the following year.

5. Non-compliance by the NSP will result in the implementation of the *Sanctions and Penalties Enactment* policy.

Fiscal Monitoring of Network Service Providers (NSPs)	Date Issued: 01/20/2016
Approval: Alan Davidson, President/Chief Executive Officer	Last Revision: 03/29/2023 Review Date: 03/29/2023

FISCAL MONITORING FORM

Central Florida Behavioral Health Network, Inc.   **Provider's Name:**   _____

Audit Fiscal Monitoring of Subrecipient Checklist   **Period of Funding:**   _____

To be completed by CFO

1. Did Finance staff follow up with provider if any of the following questions were answered unfavorably?
    ____ Question 2
    ____ Question 3
    ____ Question 4
    ____ Question 5
    ____ Question 6
    ____ Question 7
    ____ Question 8
    ____ Question 9

2. Was a corrective action plan accepted by CFBHN?
    ____ Question 2
    ____ Question 3
    ____ Question 4
    ____ Question 5
    ____ Question 6
    ____ Question 7
    ____ Question 8
    ____ Question 9

_____ CFBHN Staff completed _____ Date

NOTES

_____

Fiscal Monitoring of Network Service Providers (NSPs) continued

1. Has a copy of the audit, by an independent auditor, been obtained for period being funded? *(See below for requirements)*

   _____ NOT REQUIRED   _____ YES   _____ NO - document below:

   _____

   _____

   _____

   a. Is the Subrecipient funded $750,000 or more in federal funds?
      _____ YES - a single audit in accordance with OMB Uniform Guidance is required
      _____ NO

   b. Is the Subrecipient funded $750,000 or more in state project funds?
      _____ YES - a single audit in accordance with Chapter 10.650, *Rules of the State of Florida Auditor General* is required
      _____ NO

2. Did the audit express an unmodified or clean opinion on the basic financial statements?
   _____ YES   _____ NO

3. Did the audit express an unmodified or clean opinion on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards?*
   _____ YES   _____ NO

4. Did the audit express an unmodified or clean opinion on compliance requirements applicable to each major federal program and state project and internal control over compliance in accordance with OMB Uniform Guidance and Chapter 10.650?
   _____ YES   _____ NO

5. Did the audit disclose any findings or questioned costs?
   _____ YES   _____ NO

6. If there were findings, did the provider have a management letter?
   _____ YES   _____ NO   _____ N/A

7. For Subrecipient of monies funded by the State of Florida Department of Children and Families (DCF), have the appropriate reports required by the Florida Administrative Code 65-E been filed with DCF?
   _____ Schedule of State Earnings
   _____ Schedule of Related Party Transaction Adjustments
   _____ Schedule of Bed-Day Availability Payment (If applicable)
   _____ Program/Covered Service Actual Expenses & Revenues Schedule
   _____ Did the Actual revenue schedule use the correct covered service names?
   _____ Did the Actual revenue schedule match the schedule submitted to CFBHN 9.30?

   _____ YES   _____ NO

8. Did the Subrecipient have a statement in the audit stating that *match had been met for all contracts?*
   _____ YES   _____ NO

9. Did the Match schedule reflect a payback? (negative # = payback)
   _____ YES   _____ NO

10. Was the receipt of the audit/ audit schedules logged?
    _____ YES   _____ NO

Fiscal Monitoring of Network Service Providers (NSPs) continued

11. Was the provider's ratios completed and logged?
_____ YES   _____ NO

12. Was the Sub-Contractor Performance Criteria Scorecard updated?
_____ YES   _____ NO

13. On the balance sheet, did the provider use the new guidelines With/Without donor restrictions?
_____ YES   _____ NO

14. Compare form 1037 in the audit to the fiscal reports submitted to finance for payback analysis:
Did the reports match (by covered service)? _____ YES _____ NO
If not, identify the areas that do not match & email the provider for justification: _____
What is the net impact on provider payback?
Federal _____ State _____ TOTAL $ _____ -
Was an invoice sent to the provider? _____ YES _____ NO

Financial Risk Assessment Score:
____ No Action required   (score above 13)
____ Desk Review   (score between 10-12)
____ Monitoring   (score 9 or below)

_____ CFBHN Staff Completed _____ Date

updated 3.29.2023