External Audits & Desk Reviews

Policy

It is the policy of Central Florida Behavioral Health Network, Inc. (CFBHN) that financial records are audited annually by an independent auditing firm of Certified Public Accountants (CPA) to safeguard the assets of CFBHN, fairly represent its liabilities and support revenue and expenses. CFBHN shall also cooperate with external audits, desk reviews, monitoring reviews, and special reviews conducted or required by federal or state agencies, funders, regulators, oversight entities, or their designated representatives.

Purpose

The purpose of this policy is to establish requirements for CFBHN’s annual independent audit and for cooperation with external audits, desk reviews, monitoring reviews, and special reviews required by contracts, statutes, funders, or oversight agencies. The annual independent financial audit is conducted to ensure the financial integrity of all funds and compliance with applicable requirements, including 2 CFR part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Reference Guide for State Expenditures. External reviews and desk reviews are conducted to verify compliance with applicable federal, state, contractual, fiscal, programmatic, and oversight requirements.

By contract, Federal and State authorized representatives, independent auditors, funders, oversight agencies, and their designated representatives may review, inspect, and copy records, papers, documents, facilities, goods, and services of CFBHN that are relevant to the applicable contract, audit, desk review, monitoring review, or special review.

Procedure

A. Annual Independent Financial Audit

1. CFBHN shall procure an independent auditing firm in accordance with applicable procurement requirements and organizational procedures to conduct the annual audit of the organization’s financial records.

2. The selected independent auditing firm may be retained for a multi-year engagement period as authorized through the procurement process, contract terms, and applicable governance approvals. The engagement period, renewal terms, and scope of services shall be documented in the executed agreement.

3. The Chief Financial Officer (CFO), or designee, serves as the primary liaison with the selected auditing firm. That individual works with the auditor to develop a schedule to ensure the audit is completed within the timeframe required in Attachment 1 of the DCF Contract.

4. During the audit, the CFO and appropriate CFBHN staff support the auditors by locating records, completing requested schedules, responding to audit requests, and providing documentation in a timely manner. All requests made by the auditor are responded to in a timely manner. Any and all deficiencies identified in a corrective action plan are corrected.

5. The completed audit is reviewed by the Finance Committee and the Board of Directors. Any identified concerns are addressed by the Board of Directors.

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6. The completed certified audit is submitted to the CFBHN funders, the Auditor General and the Federal Clearing House within the timeframes required by contracts.

B. External Reviews, Desk Reviews, and Oversight Audits

1. CFBHN shall cooperate with external audits, desk reviews, monitoring reviews, special reviews, and other oversight activities conducted or required by federal or state agencies, DCF, funders, regulators, or their designated representatives.

2. When an external auditor or reviewer is selected by DCF, another governmental agency, funder, or oversight authority, CFBHN provides requested documentation and access in accordance with applicable law, contract requirements, confidentiality requirements, and organizational procedures. This includes audits or reviews related to statutory or agency-directed initiatives, such as House Bill 633, where the auditor is designated by DCF.

3. The CFO, Director of Contracts, or other designee, coordinates documentation requests. Financial, programmatic, contractual, operational, or provider-network requests are coordinated with the appropriate CFBHN department leadership.

4. CFBHN ensures that records provided for external audits, desk reviews, monitoring reviews, or special reviews are relevant to the scope of the request and are transmitted through secure and approved methods when confidential, financial, personnel, provider, client, or contract-related information is involved.

5. Findings, recommendations, requests for corrective action, or other concerns resulting from external reviews, desk reviews, monitoring reviews, or oversight audits are documented, assigned to responsible staff, monitored for completion, and reported to executive leadership and, when appropriate, the Board of Directors.

External Audits & Desk Reviews Approval: Alan Davidson, President/Chief Executive Officer	Date Issued: 01/20/2006 Last Revision: 08/20/2026 Review Date: 08/20/2026