

SAN MATEO COUNTY HEALTH SYSTEM  
BEHAVIORAL HEALTH AND RECOVERY SERVICES

DATE: June 20, 2016

BHRS POLICY: 16-08

SUBJECT: Office of Management and Budget (OMB) Circular A-133: Compliance with Substance Abuse Prevention and Treatment Block Grant (SAPTBG)

SCOPE: Substance Use Disorder (SUD) Treatment and Prevention Programs funded by SAPTBG

AUTHORITY: The Single Audit Act Amendments of 1996 ( Title 31, USC Sections 7501-7507 and the Office of Management and Budget (OMB) Circular A-133 revised June 27, 3003 and June 26 2007

NEW POLICY / SUPERSEDES: AOD 2014-05

SCOPE: Applies to SUD Treatment and Prevention services funded by SAPTBG

**BACKGROUND:**

SAPTBG funds are dedicated funds mandated by Congress. Behavioral Health and Recovery Services utilizes the funds for contractors providing SUD Treatment and Prevention services in the County of San Mateo.

**PURPOSE:**

To assure that contracted SUD services comply with SAPTBG guidelines and restrictions and with OMB Circular A-133.

**POLICY:**

Contractors shall ensure compliance with the terms of the State-County Contract with regard to OMB Circular A-133. As stated in the State-County Contract, Exhibit C, Article III, Section D: Pursuant to OMB Circular A-133, Contractor expending \$500,000 or more in federal funds in a fiscal year have a single or program-specific audit performed with respect to the funds covered by Exhibit C.

OMB Circular A-133 is issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156. It sets forth the standards for obtaining consistency and uniformity among Federal agencies for the audit of states, local governments, and non-profit organizations expending Federal awards.

**PROCEDURE:**

Through an annual review, BHRS will verify that an annual audit has been received in accordance to contract requirements and that it complies with OMB Circular A-133. BHRS shall impose sanctions against the Contractor for not submitting required single or program-specific audit reports, or failure to comply with all other audit requirements.

Approved:                     *(Signature on File)*                      
Clara Boyden, Health Services Manager

Approved:                     *(Signature on File)*                      
Stephen Kaplan, LCSW, BHRS Director