

**San Mateo County Behavioral Health and Recovery Services
Alcohol and Other Drug Services**

**Fiscal Checklist
FY 14-15**

Agency			
Contact		Title	
Phone		Email	

1. Does your agency have written manuals covering financial procedures that adequately cover the following areas, and is coverage up-to-date? Please check (√) where appropriate and indicate date when procedure was last revised.

√	Description	Last Revised	√	Description	Last Revised
	Payroll – Staff			Payroll – Clients	
	Petty Cash – Custodian?			Month/Year End Closing Procedures	
	Cost Allocation filed with AOD			Travel Procedures	
	Cost Classification/ Chart of Accounts			Purchasing Procedures	
	Cash Management			Cash Advances And Reimbursement Procedures	
	Bank Reconciliation			Accounts Payable	
	Accounts Receivable				

2. What is the monthly/quarterly basis of allocating salaries and benefits for staff members who work on multiple projects? How do you know if this pro-ration is reasonably accurate?
3. Does your agency have a cost allocation plan available and what factors are taken into account when completing the plan?

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- 4. What is the basis for allocating overhead i.e., space costs, utilities, insurance etc.?
- 5. What is the basis for allocating travel, supplies, telephone and other routine expenses?
- 6. How are AOD funds and expenditures be recorded to separate them from those of other activities/programs?

_____ Separate checking accounts
_____ Code used to classify expenses
_____ Other: _____

Codes used to designate AOD Costs:

- 7. How do you ensure that direct expenditures are charged to the correct account classification structure (e.g., account number, contract, AOD title, cost category, etc)?
- 8. If you are receiving funds from a Federal grant, is there an indirect cost rate agreement? Is this agreement in writing and approved by the County?"
 None Provisional Fixed Rate: _____%
How is the indirect cost rate determined?
Cognizant agency: _____
Date rate established: _____
- 9. Are funds transferred from one project or account to another? What percentage is allowable for transfer without getting approval from the agency providing funding?
 YES NO _____%
If yes, when are transfers completed and what documentation is required to support the transfer?
- 10. Do you have policies regarding salary advances or loans to staff members? How are advances or loans accounted for in the books? Can salary advances exceed earnings-to-date?
- 11. How often are accounts/records/systems reconciled?

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21. Does your agency have procurement procedures and property management instructions?

YES NO

If no, please explain:

22. Does your agency submit timely monthly and quarterly reports as required? YES NO

If no, please explain:

23. Is the cost report and the current agencies audit report submitted when due to the County as stated in the contract? YES NO

If no, please explain:

24. How does your agency ensure compliance with the SAPT Block Grant funds financial management standards contained in Title 45, CFR, Part 92, Sections 92.20(b)(1) through (6); Title 45 CFR, Part 74, Sections 74.21(b)(1) through (4) and (b)(7); and Title 45 CFR, Part 96, Section 96.30?

25. Will your agency receive \$500,000 or more in federal funds in the current fiscal year?

YES NO

If yes, please explain how your agency complies with Office of Management and Budgets (OMB) Circular A-133 requirements for a single audit or program-specific audit as required in the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156.

I hereby certify that the above statements are true and correct.

Agency Representative Signature

Date

Title

Phone

Print Name

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FOR BHRS USE ONLY:

AGENCY NAME:

I certify I have reviewed the agency Fiscal Checklist for compliance with federal, state, and county requirements and recommend the following:

- Meets Standards
- Preliminary Approval, with clarification needed
- Compliance Deficiencies, corrective action required

A list of the items requiring clarification or corrective action must be attached.

BHRS Program Analyst Signature

Date of Review

BHRS Fiscal Management Analyst Signature

Date of Review