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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Last Revised</th>
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<td>Payroll – Staff</td>
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<td>Payroll – Clients</td>
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<tr>
<td>Petty Cash – Custodian?</td>
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<td>Month/Year End Closing Procedures</td>
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<tr>
<td>Cost Allocation filed with AOD</td>
<td></td>
<td>Travel Procedures</td>
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<td>Cost Classification/Chart of Accounts</td>
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<td>Purchasing Procedures</td>
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<td>Cash Management</td>
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<td>Bank Reconciliation</td>
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<td>Accounts Payable</td>
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<tr>
<td>Accounts Receivable</td>
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</tbody>
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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?
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?
12. Is a separate bank account used for payroll? □ YES □ NO

13. Do individuals with check-signing authority have access to accounting records?
   □ YES □ NO
   If yes, explain:

14. Can authorized signers sign their own expense or payroll checks?
   □ YES □ NO
   If yes, please explain:

15. When a person is no longer authorized to sign checks, what action is taken?

16. Do you have a source of funds to make reimbursement for costs that might be disallowed?
   □ YES □ NO
   If yes, please explain:

17. How long are financial records retained? ___________ years after agency audit

18. Explain the steps from the authorization of expenditures to the posting to the general ledger and/or the cost accounting system for the following types of transactions:
   - Clients & Staff Payroll Timesheets from hire to termination:
   - Residential Clients Fees:
   - Non-residential Participant Fees: Non-residential Participant Payments:

19. Does your agency have a uniform, consistent and reasonable procedure for determining costs of services provided?
   □ YES □ NO

20. Does your agency maintain administrative manuals, directives and organization charts?
   □ YES □ NO
   If no, please explain:
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  

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

Agency Representative Signature _____________________________ Date ____________

Title _____________________________ Phone _____________________________

Print Name _____________________________
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