APPENDIX G6a

State of Nevada
DEPARTMENT OF HEALTH AND HUMAN SERVICES
MENTAL HEALTH AND DEVELOPMENTAL SERVICES
SUBSTANCE ABUSE PREVENTION AND TREATMENT AGENCY
Fiscal Monitor - Coalition

A. Coalition Information Complete prior to site visit.						
Coalition Name						
Sub-grant Number		Total Funding	$		Funding Period	
Funding Sources						
Coalition Director						
Fiscal Contact(s)	Internal			Outside Service (if applicable)		
Mailing Address						
Site Visit Address(es)						
Telephone		Fax		E-Mail		
Person(s) Providing Information						
Title(s)						
Date(s) of Monitor						
SAPTA Fiscal Analyst						

B. Grant File Review Complete prior to site visit.	Documentation to be reviewed	Yes	No	Comments
1. Has there been any scope of work and/or fiscal amendments to the sub-grant? (Sub-grant Award Documents)	SAPTA sub-grant file.			
2. Does the sub-grant file contain a copy of the Coalition's last audit and management letter?	SAPTA sub-grant file.			Date of audit: Date of Management Letter:
Is there an engagement letter for the next audit?	Last completed fiscal year.			Date of next audit:
3. Are there written accounting procedures set out in policy and procedure manual?	SAPTA sub-grant file.			[REVIEW PROCEDURES TO DETERMINE CLARITY AND PROPER CONTROL. REQUEST COPY OF BOARD MINUTES APPROVING MANUAL] Date of manual:
4. Are required prior approvals requested and obtained before making budgetary and programmatic revisions?				[REVIEW SUB-GRANT FILE TO DETERMINE IF PROGRAM CHANGES HAVE BEEN MADE, THE NATURE OF THE CHANGES AND WHETHER APPROVALS ARE REQUESTED WITHIN TIMELINES.]
5. Are signed sub-recipient sub-grants on file?				
List sub-recipient Name and Sub-grant number:				a. Name, number b. Name, number c. Name, number d. Name, number

C-1. Fiscal Document Review General.	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Does the Coalition have a copy of their current sub-grant award documents and any sub-grant amendments?	Coalition's sub-grant file.				
2. Do Coalition policies and procedures specify that different people prepare checks, sign checks, reconcile bank accounts, and have access to bank accounts? (Assurances)	Coalition's fiscal policy and procedure.				
3. Do Coalition policies and procedures identify individuals in the organization who are authorized to sign checks? (Assurances)	Coalition's fiscal policy and procedure.			Titles of authorized individuals:	

C-1. Fiscal Document Review General.	Documentation to be reviewed	Yes	No	Comments	Action Required
4. Do Coalition policies and procedures require the check signer to review documents in support of checks presented for his/her signature? *(Assurances)*	Coalition's fiscal policy and procedure.				
5. Does the management letter of the Coalition's last audit suggest any recommendations? If yes, what is the status of the recommendations?	If issues are identified, documentation reviewed will be specific to the issue.			Date of Audit: Date of Management Letter:	
6. Does the Coalition's fiscal system include a chart of accounts that distinguishes SAPTA funds from other funds?	Chart of accounts and internal financial report(s).			Date and title of internal financial report(s) Amount of SAPTA revenue: Amount of SAPTA expenses: Amount of other revenue: Amount of other expenses:	
7. Policies and Procedures: Assets management; inventory control. *2 CFR 215.34(f)(4)*	Policy & Procedure manual, internal controls. Needs to demonstrate adequate controls to avoid losses.				
8. Policies and Procedures: Personnel. *(Assurances)* *Numerous provisions of the cost principles, 2 CFR 230 / Good business practice.*	Policy & Procedure manual. Needs to cover recruitment and selection system, staff development and promotions/annual reviews and/or merit increases.				
9. Policies and Procedures: Travel *2 CFR 230, App. B¶51*	Policy & Procedure manual. Written policy concerning travel costs should be maintained.				
10. Policies and Procedures: Procurement *2 CFR 215 40-48 (*215.44) /A-102 §__.36 / S.A.M.*	Policy & Procedure manual. Interview responsible person and review documentation; who authorizes purchases, reviews documentation, etc.				
11. Policies and Procedures regarding sub-recipient monitors and controls.	Policy & Procedure Manual. Needs to address financial reporting requirements, audit requirements, fiscal monitors, and amendments.				

C-2. Fiscal Document Review Revenue.	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Does an inspection of Coalition's last bank statements, deposit slips, etc. satisfactorily trace the deposit of sub-grant funds into the Coalition's account? *(Assurances)*	Last draw request, appropriate bank statements, deposit slips, journals, etc.			Month reviewed: _____*Month, year*_____ Date of grant check/transfer: Date identified in fiscal records: Bank statement showing deposit:	

C-3. Fiscal Document Review Expense.	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Are tax deposits up to date (FICA, Withholding, Workmen's Compensation, and ESD)? *(Assurances)*	Review cash disbursements journal and compare with bank statements for last quarter [941].			Date of bank statements or deposit slip:	
2. Does the Coalition have original source documents (payroll register, invoices, etc.) to support the Request for Reimbursement (RR) being reviewed? List specific material.	SAPTA staff will bring copy of RR backup and will cross reference to actual fiscal files.			Month reviewed: ___Month, year___ Date of RR: Amount: $ Documents Reviewed:	
3. Time keeping vs. services being provided and how that is being allocated to various funding sources. Review the funding map to determine the breakdown between services being provided and the amount of expense(s) that were claimed. *2 CFR 230, App, B¶8.m*	Time sheets, client records, funding map.				

C-4. Fiscal Document Review Sub-recipients.	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Does the Coalition have a file for each sub-recipient?	Coalition files.				
2. Has there been any scope of work and/or fiscal amendments to the sub-grant? Are the appropriate approvals in place?	Coalition files on sub-recipients.				
3. Is there a copy of the sub-recipient(s) Policy & Procedure Manual on file?	Coalition files on sub-recipients.				
4. Are Fiscal Monitor reports, by the Coalition on the sub-recipient, in the folder?	Coalition files on sub-recipients.				
5. Do the sub-recipient files contain reimbursement requests and NHIPPS backup worksheets?	Coalition files on sub-recipients.				
6. Does the sub-grant file contain a copy of the sub-recipients last audit and management letter?	Coalition files on sub-recipients.				

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C-4. Fiscal Document Review Sub-recipients.	Documentation to be reviewed	Yes	No	Comments	Action Required
7. Does the management letter of the sub-recipient's last audit suggest any recommendations? If yes, what is the status of the recommendations?	Coalition files on sub-recipients.				

C-5. Fiscal Document Review Sub-Recipient Sampling.	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Is the math correct on the sub-recipient request, and are costs shown in the correct category?	Sub-recipient reimbursement request.				
2. Are expenditures within federal, state and grant specific guidelines?	Sub-recipient reimbursement request.				
3. Does the sub-recipient have original source documents (payroll register, invoices, etc.) to support the Request for Reimbursement (RR) being reviewed? List specific material.	SAPTA staff will bring copy of RR backup and will cross reference to actual fiscal files.			Month reviewed: ___ Month, year Date of RR: Amount: $ Documents Reviewed:	
4. Do travel-related costs have a signed travel voucher and are the expenses within the allowable rates (GSA and State mileage)?	Sub-recipient reimbursement request.				

D-1. NHIPPS Policy Review	Documentation to be reviewed	Yes	No	Comments	Action Required
1. Does the provider have a policy addressing NHIPPS security administration?	Policy & Procedure manual, internal controls. Needs to demonstrate adequate controls.				
2. Does the policy state which individuals (positions) have reimbursement submittal authorization? [Signature authority]	Policy & Procedure manual, internal controls.				
3. Does the policy include the process for submitting monthly Request for Reimbursements?	Policy & Procedure manual, internal controls.				

Restrictions on Expenditure of SAPT Block Grant Funds

1. To purchase or improve land; purchase, construct or permanently improve (other than minor remodeling) and building or other facility; or purchase major medical equipment.
2. To satisfy any requirement of the expenditure of non-federal funds as a condition for the receipt of federal funds.
3. To provide financial assistance to any entity other than a public or nonprofit private entity.
4. To make payment to intended recipients of health services.
5. To provide individuals with hypodermic needles or syringes so that such individuals may use illegal drugs, unless the Surgeon General of the Public Health Service determines that a demonstration needle exchange program would be effective in reducing drug abuse and the risk that the public will become infected with the etiologic agent for AIDS.
6. To provide treatment services in penal or correctional institutions of the state.

COMPLIANCE ACTION PLANS
ACTION REQUIRED ITEMS: **Compliance Action Plans are due no later than MM/DD/YY**

Prepared By: _____   Date: _____

Reviewed By: _____   Date: _____

Reviewed By: _____   Date: _____

Date Mailed to Coalition/Program: _____

The following reflects the timelines that will be observed during the monitor process:

- SAPTA must submit final monitor visit report to Coalition within 20 working days.
- Within15 working days of receipt of compliance action plan, SAPTA must approve or reject and return compliance action plan.
- If plan is rejected, Coalition has 15 working days from receipt of rejection to submit an acceptable compliance action plan.