## **APPENDIX G6**

## State of Nevada DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF MENTAL HEALTH AND DEVELOPMENTAL SERVICES SUBSTANCE ABUSE PREVENTION AND TREATMENT AGENCY (SAPTA) Fiscal Monitor Report

| A. Program Information Complete prior to site visit. |               |     |                |                           |
|------------------------------------------------------|---------------|-----|----------------|---------------------------|
| Program Name                                         |               |     |                |                           |
| Sub-grant Number                                     | Total Funding | \$  | Funding Period |                           |
| Funding Sources                                      |               |     |                |                           |
| Program Director                                     |               |     |                |                           |
| Fiscal Contact(s)                                    | Internal      |     | Outsid         | e 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                                 |               |     |                |                           |

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| 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 Program'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.] |

| C- | 1. Fiscal Document Review – General.                                                                                                                                  | Documentation to be reviewed                                                    | Yes | No | Comments                                  | Action<br>Required |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----|----|-------------------------------------------|--------------------|
| 1. | Does the Program have a copy of their current sub-grant award documents and any sub-grant amendments?                                                                 | Program's sub-grant file.                                                       |     |    |                                           |                    |
| 2. | Do Program policies and procedures specify that different people prepare checks, sign checks, reconcile bank accounts, and have access to bank accounts? (Assurances) | Program's fiscal policy and procedure.                                          |     |    |                                           |                    |
| 3. | Do Program policies and procedures identify individuals in the organization who are authorized to sign checks? (Assurances)                                           | Program's fiscal policy and procedure.                                          |     |    | Titles of authorized individuals:         |                    |
| 4. | Do Program policies and procedures require the check<br>signer to review documents in support of checks<br>presented for his/her signature? (Assurances)              | Program's fiscal policy and procedure.                                          |     |    |                                           |                    |
| 5. | Does the management letter of the Program'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: |                    |

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| C-1. Fiscal Document Review – General.                                                                                                     | Documentation to be reviewed                                                                                                                         | Yes | No | Comments                                                                                                                                                         | Action<br>Required |
|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 6. Does the Program'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. (Grant 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.<br>Interview responsible person<br>and review documentation;<br>who authorizes purchases,<br>reviews documentation, etc.  |     |    |                                                                                                                                                                  |                    |

| C-2. Fiscal Document Review – Revenue.                                                                                                                                   | Documentation to be reviewed                                                        | Yes | No | Comments                                                                                                                            | Action<br>Required |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----|----|-------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1. Does an inspection of Program's last bank statements, deposit slips, etc. satisfactorily trace the deposit of subgrant funds into the Program's account? (Assurances) | Last draw request,<br>appropriate bank statements,<br>deposit slips, journals, etc. |     |    | Month reviewed: <u>Month, year</u> Date of grant check/transfer: Date identified in fiscal records: Bank statement showing deposit: |                    |
| 2. Does the Program maintain an aging schedule of accounts receivable? (Tx)                                                                                              | Aging schedule.                                                                     |     |    | Number & amount 0-30 days: \$ Number & amount 31-60 days: \$ Number & amount 61-90 days: \$ Number & amount over 90 days: \$        |                    |

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| C-2. Fiscal Document Review – Revenue.                                                              | Documentation to be reviewed                          | Yes | No | Comments                                                     | Action<br>Required |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----|----|--------------------------------------------------------------|--------------------|
| 3. Does the Program collect Medicaid reimbursement, bill 3 <sup>rd</sup> party insurers? (Tx)       | Accounts receivable records.                          |     |    | [SAPTA must be the payer of last resort.] Amount: \$ Period: |                    |
| 4. Does the Program bill clients or collect cash payments from clients at the time of service? (Tx) | Accounts receivable records and cash receipt records. |     |    | Amount: \$ Period:                                           |                    |

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

| D-1. NHIPPS Policy Review                                                                                                | Documentation to be reviewed                                                          | Yes | No | Comments | Action<br>Required |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----|----|----------|--------------------|
| 1. Does the Program 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. Needs to demonstrate adequate controls. |     |    |          |                    |
| 3. Does the policy include the process for submitting monthly Request for Reimbursements?                                | Policy & Procedure manual, internal controls.                                         |     |    |          |                    |

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## **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.

| Findings/Recommendations/Follow-up: | The following indicates specific Program/program observations, comments, recommendations and/or timelines. |
|-------------------------------------|------------------------------------------------------------------------------------------------------------|
|                                     |                                                                                                            |
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| COMPLIANCE ACTION PLANS <u>ACTION REQUIRED ITEMS</u> : Compliance Action Plans are due no later than MM/DD/YY |       |  |  |  |  |
|---------------------------------------------------------------------------------------------------------------|-------|--|--|--|--|
|                                                                                                               |       |  |  |  |  |
|                                                                                                               |       |  |  |  |  |
| Prepared By:                                                                                                  | Date: |  |  |  |  |
| Reviewed By:                                                                                                  | Date: |  |  |  |  |
| Reviewed By:                                                                                                  | Date: |  |  |  |  |
| Date Mailed to Program:                                                                                       |       |  |  |  |  |

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

- SAPTA must submit final monitor visit report to Program 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, Program has 15 working days from receipt of rejection to submit an acceptable compliance action plan.

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