

FY20 Monitoring Program - Governance and Oversight

Local Authority:	
Contract Number(s):	
Review Date(s):	
Reviewer(s):	
Risk Assessment Score:	

Compliance							S = Site Visit D = Desk Review O = Outside Source
Reference	Monitoring Activity	Results/ Comments (include date of review if different than scheduled site visit)	Compliance / Result		Tool		
			Y	N/NA			
1	Utah Code 62A-15-103-(2)(c)(ix)	Pre-audit Review Is there a current contract between the Local Authority and DHS?					D
2	Division Directives I.A. ii.	Does the Local Authority have required insurance coverage? Request documentation from Local Authority.					D
3	Utah Code 17-43-201-(5)(k)	Did the Local Authority meet the required 20% County match amount for State funding?					D
4	Utah Code 62A-15-110-(1)(e) Division Directives I.A. xiii.	Did the Local Authority send billings and provide requested information to the Division within required timelines throughout the year?					D
5	Division Directives I.A.i.-iv.	Discussion with Leadership (Director, Finance Director) Review Budget vs. Year-end Report. Review Client Cost Average Report. Review Year-end vs. SAMHIS Report.					S
6	Division Directives I.A.vii.	Review prior year Monitoring Report Were findings from previous year resolved? Was the provided action plan followed and completed within the required timeframe?					S

7	DHS Contract Part I, Section C	Record Reviews Review Personnel Files (See A1 Personnel Checklist) *5 - 10 files for low-risk auditees, depending on size *10 - 20 files for moderate-risk auditees, depending on size				A1	S
8	DHS Contract Part I, Section B, 2., Section C Division Directives I.A.viii	Review Subcontractor Files (See A2 Subcontractor Checklist) *2-3 files for low-risk auditees, depending on number of active subcontractors *3-6 files for moderate-risk auditees, depending on number of active subcontractors.				A2	S
9	Utah Code 62A-15-110-(1)(b)(i)	Review Executive Travel (See A3 Executive Travel Checklist) *2-3 travel packets per individual for low-risk auditees *100% of executive travel for moderate-risk auditees				A3	S
10	Utah Code 62A-15-103-(2)(f)-(i)(A) (B)	Examine payments for goods or services (See A4 Expenditures Checklist) Proper approval Supporting documentation Correct classification (skip this step if done in independent audit)				A4	S
11	DHS Contract Part I, Section B, 2., Section C Utah Code 62A-15- 103-(2)(f)-(i)(B)	Review level of oversight from board Examine board minutes How often does the board meet? Does the board review and approve financial activity? (e.g. expense report, budget vs. expenditures, executive travel)					S
12	DHS Contract Part I, Section B, 2., Section C Division Directives I.A.viii	County Review (if applicable) If the Local Authority (County) provides all services through a contracted service provider, review the relationship and level of oversight provided by the Local Authority. (visit and telephone discussions with County) Did the Local Authority monitor the contracted service provider? (Use A2 Subcontractor Checklist if the service provider has been classified as a contractor by the Local Authority) (Use A2-S Subrecipient Checklist if the service provider has been classified as a subrecipient by the Local Authority)				A2 or A2-S	D S

13(a)	2 CFR 200 Subpart F	Audit Review Single Audit Did the Local Authority receive a Single Audit? Was contracted Local Authority determined to be a subrecipient? Did the Local Authority expend \$750,000 or more of Federal assistance?					D
13(b)		Was the Single Audit submitted to the Federal Audit Clearinghouse?					D
13(c)		Were the Mental Health or SAPT Block Grants selected for specific testing in the Single Audit? Were there any findings or deficiencies related to these programs?					D
13(d)		What was the opinion expressed by the auditors in the Audit Report? Were there any other findings or deficiencies reported?					D
13(e)	Utah Code 62A-15-110-(1)(d)	Did the Local Authority/County submit a Certification of Audit Review?					D
13(f)	DHS Contract Part IV, Section C, 1. c (3)	Did the auditors find any issues regarding items requested by the Division in the Auditor Request Letter? Cost allowability Executive compensation Accounting policies and procedure					D
14	Utah Code 62A-15-103-(7)(a)-(c) Utah Code 62A-15-110-(1)(d)	Financial Statement Audit If a Single Audit was not required, did the Local Authority/ service provider receive an independent Financial Statement Audit? Results of the audit?					D
15	2 CFR 200.318 2 CFR 200.320	Procurement Do Subrecipients have written procurement procedures? Do written procedures cover conflict of interest? Does policy meet Federal minimum requirements? Micro purchase (<\$3,000) Small purchase (\$3,000 - \$150,000) Sealed bids (>\$150,000) Competitive proposal (>150,000) Noncompetitive proposal *see notes for details. [1]					D S

16	2 CFR 200 Subparts D and E (sections 200.300 and 200.400)	<p>Federal Award Procedures</p> <p>Do Subrecipients have written procedures for Federal awards?</p> <p>Do written procedures demonstrate how the organization complies with Uniform Guidance cost principles and the terms and conditions of federal awards?</p>					D
Financial							
	Reference	Monitoring Activity	Results/ Comments (include date of review if different than scheduled site visit)	Compliance / Result		Tool	
				Y	N/NA		
1(a)	Division Directives I.A. x.,xi. Utah Code 62A-15-103-(2)(f)-(i)(A) (B)	<p>Finance Payment Review</p> <p>Test for Accuracy of Year-end Reports and billed amounts (See A5 Finance Payment Review worksheet)</p> <p>Apply rates from most recent audited Medicaid Cost Report to services reported in Local Authority's electronic health record to ensure they are consistent with reported amounts.</p>				A5	D S
1(b)		<p>Select specific reporting categories for testing (State General Womens, Federal Childrens, Pregnant Women & Women with Dependent Children, etc...)</p> <p>Review samples of services/expenditures for each category to ensure they meet the requirements established for different funding sources. *Use K1 Service Code Auditing Guidelines worksheet</p>					D S
1(c)		During review of Federal funding categories, did Local Authority properly exclude expenditures restricted by Mental Health and SAPT Block Grants? (Inpatient, land (buildings, purchases, construction, improvements), major medical equipment, match, hypodermic needles or syringes, jail clients (SAPT only))					D S

[1] Micro purchase - must distribute equitably among suppliers. No competitive solicitations required.

Small purchase - price or rate quotations must be obtained from adequate number of qualified sources.

Sealed bids - formal advertising. Awarded to lowest bid.

*bids must be solicited from an adequate number of known suppliers.

*invitation for bids must define items or services in order for bidder to properly respond.

*all bids will be opened at time and place described in invitation. Local governments must open publicly.

*contract awarded to lowest bidder.

Competitive proposal - more than one source submitting an offer.

*requests for proposals must be publicized.

*proposals must be solicited from an adequate number of qualified sources.

*must have a written method for conducting evaluations of proposals.

*contract awarded to proposal most advantageous to the program, with price considered.

Noncompetitive proposals - solicitation of a proposal from only one source. Can only be used when:

*item or service only available from a single source.

*public exigency or emergency will not permit a delay

*Federal awarding agency or pass-through entity expressly authorizes in response to a written request.

*after solicitation of a number of sources, competition is determined to be inadequate.