

FISCAL MONITORING QUESTIONNAIRE

Agency: _____ **Address:** _____

Phone Number: _____ **E-mail:** _____ **Contact:** _____

State of Washington Community Mental Health Program License Number: _____ Expiration Date: _____

List Services Licensed to Provide: _____

State of Washington Community Mental Health Certification Number: _____ Expiration Date: _____

List of Services Certified to Provide: _____

Materials Needed by PRSN Reviewers at Agency Monitoring Entrance Review:

- | | |
|---|--|
| <ul style="list-style-type: none"> <input type="checkbox"/> Agency Policies and Procedures <input type="checkbox"/> Personnel Records <input type="checkbox"/> Copy of Consumer Rights <input type="checkbox"/> List of Clinical/Medical Staff, MHPs, Specialists, DMHPs, Consultants (with signatures) <input type="checkbox"/> Staff Evaluation Records <input type="checkbox"/> Staff Credentialing Files/Records <input type="checkbox"/> Notice of Privacy Practices <input type="checkbox"/> Copy Applicable Liability Insurances (Commercial, Automobile, Managed Care, Professional) <input type="checkbox"/> Board of Directors and Subcommittee minutes <input type="checkbox"/> Admission Packet <input type="checkbox"/> Marketing Materials | <ul style="list-style-type: none"> <input type="checkbox"/> EPSDT Data <input type="checkbox"/> Quality Management Plan and Activities <input type="checkbox"/> Clinical Supervision Records <input type="checkbox"/> Crisis Log (if licensed for services) <input type="checkbox"/> Medication Inventory Records <input type="checkbox"/> Training Plans and Record <input type="checkbox"/> Sliding Fee Scale <input type="checkbox"/> Interim Financial Report <input type="checkbox"/> Fraud and Abuse Compliance Plan <input type="checkbox"/> Subcontracts <input type="checkbox"/> Business Associate Agreements |
|---|--|

Do you subcontract any portion of your PRSN contract? YES NO *If yes, provide PRSN with complete list.*

PRSN Contract Number	Contract Period	Contract \$ Award	Funding Source(s)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Personnel:

Total Number of Paid Employees: _____ *(attach list of employees, including title and pay rate)*

Total Number of Facilities: _____ *(attach list of location/address for each facility)*

1. Has the CMHA been accredited by a national accreditation agency? <i>If yes, please provide agency name and date of accreditation:</i> _____	<u>YES</u>	<u>NO</u>	<u>NA</u>	<u>COMMENTS</u>															
2. Is there a current organizational chart? <i>attach a copy of chart</i>																			
3. Does the CMHA have other grant awards? <i>If yes, identify and summarize:</i>																			
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;"><i>Other Grant Awarding Agency</i></td> <td style="width: 33%;"><i>Dollar Amount of Other Awards</i></td> <td style="width: 33%;"><i>Purpose of Award</i></td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table>	<i>Other Grant Awarding Agency</i>	<i>Dollar Amount of Other Awards</i>	<i>Purpose of Award</i>	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____				
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_____	_____	_____																	
_____	_____	_____																	
FINANCIAL MANAGEMENT AUDITING	YES	NO	NA	COMMENTS															
1. Have auditing corrective actions and recommendations from the last PRSN On-site been addressed?																			
2. Has the CMHA been audited by an independent CPA within last year and the accounting system been reviewed and approved? <i>If the audit has not been submitted to the PRSN, supply a copy.</i>																			
3. Was the audit a fiscal audit only?																			
4. Did the audit report include a management letter? <i>If yes, submit a copy to PRSN.</i>																			
5. Has the CMHA been audited by an Accreditation Agency during the last two years? <i>If so, attach copy.</i>																			
6. Has the CMHA been audited by a federal audit agency (HEW, GAO, etc.) during the last two years? <i>If yes, attach a copy.</i>																			
7. Did any audit reports contain recommendations? <input type="checkbox"/> They have been implemented. <input type="checkbox"/> They have not been implemented. Explain.																			
8. Did any audit report include immaterial or material weaknesses or questioned costs? <input type="checkbox"/> They have been resolved. <input type="checkbox"/> They have not been resolved. Explain.																			
9. Does the CMHA have documentation verifying that its employees and subcontractors are absent of a history of exclusion or debarment from participation in Medicare, Medicaid or other state or federal health care programs?																			
INTERNAL CONTROLS	YES	NO	NA	COMMENTS															
1. Have internal control corrective actions and recommendations from last PRSN On-site been addressed?																			
2. Are personnel handling cash or checking accounts (paid and volunteer) bonded? <i>If yes, show amount of bond, and period covered.</i>																			
3. Does the CMHA maintain a policy manual covering such matters as signatures required to authorize financial transactions?																			

INTERNAL CONTROLS (cont.)	<u>YES</u>	<u>NO</u>	<u>NA</u>	<u>COMMENTS</u>
4. Are duties and responsibilities separated so that no one employee has sole control over cash receipts, disbursements, reconciliation of bank accounts, receivables, etc.? <i>If no, give detailed explanation.</i>				
5. Are employees in key cash receiving and distribution positions required to take vacations? Are their duties then performed by others?				
6. More than one signature required on all checks?				
<input type="checkbox"/> Signing of checks in advance prohibited				
<input type="checkbox"/> Drawing checks to cash prohibited				
7. Is the sequence of check numbers accounted for when reconciling bank accounts?				
8. Are controls available to prevent expenditures prior to and subsequent to date of contract?				
9. Are checks ever issued on the basis of verbal authority?				
10. Is proper inventory control maintained over blank voided checks?				
<input type="checkbox"/> Safeguards over undistributed or unclaimed checks are in place				
11. Does the person who receives cash have authority to sign checks, reconcile bank accounts, or have access to accounting records other than cash receipts?				
12. Is the payroll prepared by personnel who are neither responsible for the time keeping function nor designated to deliver paychecks or cash to employees?				
13. Are payrolls approved by an authorized official of the CMHA?				
14. Is the distribution of paychecks (or cash) made by personnel who are not involved in time keeping or payroll preparation?				
15. Are payroll checks issued after receiving time and attendance reports?				
16. Are all disbursements made by check?				
17. Are cash receipts recorded and deposited daily?				
18. Are timesheets maintained, adequately safeguarded and approved only by properly designated officials? <i>If no, explain.</i>				
19. Are unpaid benefits and payroll costs properly accrued?				
20. Are remittances listed on a control sheet for comparison with the bank deposit slip?				
21. Does the cashier prepare duplicate deposit tickets so that one copy can be signed by the bank returned for checking against the cash receipts record by another person?				
22. Is the time elapsed between preparation of checks and checks clearing the bank accounts reasonable? <i>Specify average number of days.</i>				
23. Are there any special procedures (analytical reviews, reconciliation, comparison to budget, etc.) to ensure the completeness and accuracy of payroll information?				
Are all changes to standing payroll date authorized by a CMHA official?				

BUDGETARY CONTROLS	YES	NO	NA	COMMENTS
1. Have budgetary control corrective actions and recommendations from last PRSN On-site been addressed?				
2. Have line item budgets been established for each contract award?				
<input type="checkbox"/> Are supporting documents for budget estimates on file?				
<input type="checkbox"/> Is budget approved by top management? Board of Directors?				
3. Are actual expenditures periodically compared with budgeted costs?				
4. Are there controls to prevent expenditures or invoicing of funds in excess of approved budgeted amounts?				
5. Are cost category budget over runs (or under runs) within a program year analyzed and evaluated to determine reasons and possible corrective action required?				
<input type="checkbox"/> Is management approval required for variations?				
6. Audit provider reporting of FBG actual costs and monitoring to ensure only non-Medicaid clients receive State Plan services funded with FBG dollars.				
7. Mechanism to ensure a process for identifying all third-party billing resources (PIHP contract 1.3.12)				
PETTY CASH	YES	NO	NA	COMMENTS
1. Have petty cash corrective actions and recommendations from last PRSN On-site been addressed?				
2. Is an imprest fund(s) used? If yes, how many imprest funds are there? _____ Where are they located? _____				
3. Is the size of the fund specified? <i>If yes, what is the amount of each fund?</i>				
4. Are disbursements limited as to both amount and purpose?				
5. Is the fund under the control of a designated custodian?				
6. Is there an alternate custodian?				
7. Is the fund audited on a surprise basis by an authorized official of the CMHA? <i>If yes, how often?</i>				
8. Are only authorized, pre numbered vouchers used to support disbursement?				
9. Are disbursement vouchers:				
<input type="checkbox"/> Supported by receipts or other evidence of expense?				
<input type="checkbox"/> Signed by the recipient of the disbursement?				
<input type="checkbox"/> Stamped "paid" or otherwise marked so as to prevent re-use?				
a.) Is the fund reimbursed only on submission of an approved reimbursement voucher with adequate supporting documentation?				
COMPENSATION PLAN	YES	NO	NA	COMMENTS
1. Have compensation plan corrective actions and recommendations from last PRSN On-site been addressed?				
2. Does the CMHA have an established written compensation plan?				
3. Does the CMHA have time and attendance records for each employee by pay period showing:				

<input type="checkbox"/> Distributions by grant or contract?				
<input type="checkbox"/> Approval by timekeeper?				
<input type="checkbox"/> Approval by Immediate supervisor?				
<input type="checkbox"/> Earned leave by both pay period and cumulative?				
<input type="checkbox"/> Balance of leave?				
<input type="checkbox"/> Leave without pay?				
4. Ask CMHA to provide detailed payroll for review.				
INVENTORY CONTROLS	YES	NO	NA	COMMENTS
1. Have corrective actions and recommendations from last PRSN On-site been addressed?				
2. Does the CMHA have an inventory control system for equipment as demonstrated by:				
<input type="checkbox"/> A general ledger control account?				
<input type="checkbox"/> Inventory card system specifying as a minimum:				
<input type="checkbox"/> Date of receipt?				
<input type="checkbox"/> Identification data? (serial numbers, vendor name, description)				
<input type="checkbox"/> Name of item(s)?				
<input type="checkbox"/> Location?				
<input type="checkbox"/> Cost?				
3. Is equipment tagged or otherwise marked to identify it as organizational property?				
4. Are periodic test checks made of the inventory control system?				
5. Have annual physical inventories been made?				
6. Are differences between the physical inventory and the control account inventory records reconciled and explained?				
7. Are adjustments made to inventory accounts only on written authority of a designated official?				
8. Are supplies and equipment adequately safeguarded, especially those items most subject to pilferage?				
9. Are inventory records maintained in accordance with contract record retention requirements?				
PURCHASING	YES	NO	NA	COMMENTS
1. Have corrective actions and recommendations from last PRSN On-site been addressed?				
2. Does the CMHA have policies, procedures and controls which:				
<input type="checkbox"/> Are approved by the board of directors and top management?				
<input type="checkbox"/> Are in writing?				
3. The policies, procedures and controls contain the following functional elements:				
<input type="checkbox"/> Formal purchase order system?				
<input type="checkbox"/> Bids obtained?				
4. Delivery of goods/services verified by item against purchase order?				
<input type="checkbox"/> Approval of invoice for payment				

<input type="checkbox"/> Payment of invoice and check issuance?				
5. Are purchases limited in amount before requiring executive or board approval? (e.g., do purchases over \$300 require special approval?)				
6. Is the basis for award of large purchases, contracts and noncompetitive purchases supported by written justifications?				
7. Do purchase orders/contracts contain termination clauses to protect interests of the CMHA and the contracting agency?				
9. Are requisitions, purchase orders and receiving slips pre-numbered and safeguarded?				
TRAVEL	YES	NO	NA	COMMENTS
1. Have travel corrective actions and recommendations from last PRSN On-site been addressed?				
2. Is there a written travel manual, which clearly defines the CMHAs travel policy and procedures?				
3. Is the travel reimbursement policy, as defined in the manual, in accordance with the terms of the notice of contract award?				
Does the manual provide for reimbursement by:				
<input type="checkbox"/> Actual expense?				
<input type="checkbox"/> Per Diem rate?				
5. Are allowable expenses adequately defined?				
6. Does the manual require submission of receipts, etc., with the request for reimbursement?				
7. Does the manual provide for travel advances?				
8. Does the manual provide for formal, prior authorization of all travel?				
9. Is non-local travel for each employee supported by properly approved authorization?				
10. Is each travel advance (if allowed) clearly documented and signed by traveler and approving official?				
11. Are outstanding advances reviewed monthly and excesses collected?				
12. Does each travel voucher contain:				
<input type="checkbox"/> Adequate detail with respect to dates, travel itinerary and explanations to fully identify the purpose of the trip?				
<input type="checkbox"/> Justification and approval of use of first class air accommodations?				
<input type="checkbox"/> Receipts for common carrier transportation?				
<input type="checkbox"/> Attached hotel/motel and meal receipts?				
<input type="checkbox"/> Speedometer/odometer readings for each trip (depart from and return to office)?				
<input type="checkbox"/> Amount of travel advance outstanding?				
<input type="checkbox"/> Amount applied to advance?				
<input type="checkbox"/> Signature and title of traveler?				
<input type="checkbox"/> Signed approval and title of authorized official?				
13. Do any employees or officials receive stipulated monthly, etc, payments in lieu of or in addition to reimbursement for actual expense, i.e., \$50 per month car allowance? Such allowances are not allowable. If yes, are such payments authorized by the official awarding document?				

REVIEWER(S) OPINION

(For PRSN Use Only)

In your opinion, based on the answers to the preceding questions and your general observation of the overall management aspects of the organization, is the Provider capable of administering, accounting for and safeguarding awarded funds?

Yes No, *(If No, explain.)*

Do you think there are any problems, which need immediate corrective action?

Yes No *(If Yes, explain.)*

Do you think that contracting staff needs specialized training with respect to matters covered in this questionnaire?

Yes No *(If Yes, explain.)*

In your opinion, is there sufficient evidence of problems or potential problems to require an audit of the contracting agency?

Yes No *(If Yes, prepare reason)*

ADDITIONAL COMMENTS:

REVIEWED

BY:

DATE:
