

IDOH HSP Fiscal Monitoring Tool

Review Date(s):			
Contract Number(s):			
Agency Representatives		Name	Title
	1		
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IDOH Representatives		Name	Title
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Section I: Services Provided by Subrecipient

AIDS Pharmaceutical Assistance	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Mental Health Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Housing	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Psychosocial Support Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party
Early Intervention Services (EIS)	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Oral Health Care	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Legal Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Referral for Health Care and Supportive Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party
Health Insurance Premium & Cost Sharing Assistance for Low-Income Individuals	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Outpt./Ambulatory Health Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Linguistic Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Rehabilitation Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party
Home and Community Based Health Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Substance Abuse Outpatient Care	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Medical Transportation	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Respite Care	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party
Home Health Care	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Child Care Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Non-Medical Case Management Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Substance Abuse Services (Residential)	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party
Hospice	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Emergency Financial Assistance (EFA)	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Other Professional Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party		
Medical Case Management, including Treatment Adherence Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Food Bank/Home Delivered Meals	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Outreach Services	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party		
Medical Nutrition Therapy	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Health Education/Risk Reduction	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party	Permancy Planning	<input type="checkbox"/> Direct <input type="checkbox"/> 3rd Party		

SUBRECIPIENT AGENCY: _____

Section II: Fiscal Procedures and Auditing Requirements

(Reference, National Monitoring Standards: Fiscal Standards, Sections H and K. Universal Standards, Section G)

Section Compliance Requirement: Recipient has fiscal policies, procedures, and systems to handle revenue and expenses according to Federal regulations as stated in Code of Federal Regulations, Ryan White legislation, HRSA/HAB policies notices, letters, guidance and manuals. Salary Limitation—Verify that the salary charge to a federal grant does not exceed Executive Level II. This limitation is the result of the 2014 Appropriations Act and applies to recipients as well as subrecipients. The amount reflects an individual’s base salary, exclusive of fringe benefits, and income earned outside the applicant organization.

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
The subrecipient organization has sufficient qualified staff responsible for the financial management of the subrecipient organization and the HIV Program.	<p>Financial Organizational Chart.</p> <p>Training on HIV financial expectations.</p> <p>Process for recruiting and retaining qualified financial staff.</p> <p>Interview staff.</p>	<p>Does the subrecipient organization/hospital/university’s financial staff provide support to the HIV clinic or HIV program?</p> <p>Do staff have knowledge of Federal and Ryan White Program requirements?</p> <p>How are Ryan White Program allocation decisions made?</p> <p>Do Finance staff have access to an operating budget that includes Ryan White funds?</p> <p>How are finance staff involved with grant management activities?</p>	<p>In a large subrecipient organization, the program has its own accountant.</p> <p>Finance and HIV management meet regularly.</p> <p>Subrecipient staff have received training in Ryan White legislative and programmatic requirements.</p> <p>Finance staff understand both fiduciary and grants management responsibilities.</p>	45 CFR 75.302	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>

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		Are management decisions designed to ensure financial viability? Does staff have a good understanding of State Medicaid policies, the Affordable Care Act, and the State Ryan White Insurance Assistance Program?			
Business management systems meet Federal requirements.	<p>Policies and procedures.</p> <p>Fiscal and program reports.</p> <p>Subrecipient agreements.</p> <p>Policies that avoid fraud, waste, and abuse.</p> <p>Accounting application.</p>	<p>Explain the following processes:</p> <ul style="list-style-type: none"> a. Payroll b. Payables c. Invoicing Part A or B d. Accounting e. Reporting f. Reporting of fraud and abuse 	<p>Systems are in place to safeguard the Federal assets.</p> <p>Financial applications can track grant funds through the use of a flexible chart of accounts.</p> <p>HIV-specific financial, budget vs. expense reports allocated to separate cost center Administration, each Core and Support Services.</p>	45 CFR 75.302	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
The subrecipient commissions annual independent audits following auditing requirements of the Single Audit Act Amendments of 2006 revised OMB Circular A-133 and in 2014 revised under 2 CFR	<p>Single Audit (3 years);</p> <p>3 years of Management Letters;</p> <p>Not-for-profit Board minutes prove that the audit was commissioned by the Board.</p>	<p>Does the agency receive \$750,00 or more of federal funding?</p> <p>Who selects the auditor and how does that occur?</p> <p>If the auditor is identified through a competitive bidding process, how often is the contract re-competed?</p> <p>Does the subrecipient organization have a current Single Audit or is it late? Did the auditor produce a</p>	<p>The subrecipient organization is financially stable.</p> <p>A recovery plan is in place for subrecipients that have a less than optimal financial condition.</p>	<p>45 CFR 75, Sub Part F— Audit Requirements</p> <p>45 CFR 75.352</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>

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Chapter 1 @ 2 section 200 et al.	Government jurisdictions have minutes of governmental authority of the jurisdiction.	<p>Management Letter, and does the Letter communicate any significant concerns?</p> <p>Does the subrecipient organization appear financially stable?</p> <p>What is the subrecipient organization's cash situation?</p> <p>Does the audit have findings of material weaknesses, reportable conditions, or questionable costs on federal programs?</p>	Proof of independence of auditor has been provided.		
The subrecipient organization complies with Federal cost principles.	<p>Agreements and scope of work.</p> <p>Budgets and cost reconciliations, if available.</p> <p>Unaudited financials.</p>	<p>Does the subrecipient assess its federal costs for allowability, allocability and reasonableness?</p> <p>How are costs allocated/distributed to federal programs?</p> <p>Are documented allocations methodologies used?</p>	<p>Regardless of reimbursement methodology (categorical or unit/fee), the expenses charged to RWHAP reflect costs of the service and follow cost principles.</p> <p>The subrecipient line item budgets reflects actual costs.</p>	45 CFR 75 Sub-Part E	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
<p><u>Section for Notes or Comments:</u></p>					

Section III: Financial Management

(Reference, National Monitoring Standards: Financial Standard, Section E)

***Section Compliance Requirement:** Review the subrecipient Financial Management system to verify compliance by subrecipient with all regulations set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR 75). Requirements include: standards for Financial and Program Management; standards for financial (grants) management systems; payment; program income; revision of budget and program plans; property standards, including insurance coverage; equipment, supplies, and other expendable property. HAB Policy Clarification Notice 15-03 -HHS Grants Policy Statement-45 CFR 75.307.*

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
Fiscal controls are in place including documentation to support all transactions and segregation of duties, and appropriate separation of responsibilities.	<p>Sample of payroll transactions and documentation.</p> <p>Sample of other expenses transactions and documentation.</p>	<p>Are accounting entries documented?</p> <p>Are functions clearly separated?</p> <p>How are checks, cash vouchers handled?</p> <p>Are there adequate and reasonable travel policies?</p> <p>Are Purchasing department credit cards used? If so, what controls exist?</p>	<p>Properly documented expenses with appropriate approval signatures.</p> <p>Adequate segregation of duties is documented.</p> <p>Travel policies included in Policies and Procedures manual.</p>	<p>45 CFR 75.300</p> <p>45 CFR 75.302</p> <p>45 CFR 75.474</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
The subrecipient organization has approved current financial policies and procedures that are properly disseminated and	<p>Financial policies and procedures.</p> <p>Program policies (if any).</p>	<p>Are policies in place to preclude charging non-allowable costs to Federal grants?</p>	<p>There are policies and procedure that address:</p> <ul style="list-style-type: none"> - Bad debt expenses; - Contingencies; 	<p>45 CFR 75, Sub Part D-- Standards for Financial and</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>

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<p>consistently followed according to legislation and Federal and generally accepted accounting principles.</p>			<p>- Fine penalties.</p>	<p>Program Management</p>	
<p>Compliance by recipient with all regulations set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR 75). Requirements include: - Standards for financial management systems, - Payment, - Program income. Subrecipient financial systems are able to track</p>	<p>Accounting system. Chart of accounts. Reports by service categories.</p>	<p>Why type of accounting system is in place? Does the agency have an approved annual operating budget? Is the Part B budget part of the operating budget? Does the Part B budget allocate expenses by service categories? Do expenditure reports provide information in a way that supports the tracking expenses by service category?</p>	<p>A recipient accounting system flexible enough and with the capacity to meet requirements regarding:</p> <ol style="list-style-type: none"> 1. Tracking and use of funds by RWHAP categories; 2. Payment of subrecipient invoices; 3. Allocation of expenses of subrecipients across multiple funding sources. 	<p>45 CFR 75.501, .503, .519 45 CFR 75, Subpart D and Subpart E HHS Grants Policy Statement</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u></p>

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RWHAP, program income and use of funds for: core support, administration, services.					
The recipient organization has systems in place for the payment of staff.	<p>Payroll and Time-keeping records.</p> <p>Interview payroll clerk.</p> <p>Payroll advance policy.</p> <p>Documentation of quarterly payroll tax report and payment.</p>	<p>What is the process for payroll preparation and payment? Is it followed?</p> <p>Is a process in place for collecting and submitting payroll taxes?</p> <p>Are payroll taxes in arrears?</p> <p>Is there a payment agreement with the IRS?</p> <p>What policies exist regarding payroll advances?</p>	<p>Payroll duties and processes are appropriately separated.</p> <p>Subrecipient pays payroll taxes on time.</p> <p>IRS agreement for payment of payroll taxes in arrears.</p> <p>Policies on payroll advance.</p>	<p>45 CFR 75.305</p> <p>45 CFR 75.430</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
The use of a flexible chart of accounts allows the accounting system to appropriately categorize expenses and support Ryan White Program reporting.	<p>Chart of Accounts.</p> <p>Program financial spreadsheets that track and allocate expenses by funding source and Ryan White service categories.</p>	<p>How is the limitation on administration costs tracked?</p> <p>Do reports support the tracking of the limitation formulas?</p> <p>How often is the internal accounting system or spreadsheet reconciled to the general ledger?</p>	<p>Variance reports that can be used to track:</p> <ul style="list-style-type: none"> - Support and Core service expenses; - Unobligated balance by service category; - Administrative expenses. 	<p>45 CFR 75.302</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
The recipient has policies and procedures in place	<p>Interview employees funded full and in part by RWHAP funds</p>	<p>Is there a time and effort policy and procedure?</p>	<p>The allocation of labor costs is properly documented and</p>	<p>Fair Labor Standards Act</p>	

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to allocate personnel costs.	Payroll records that reflect the distribution of activity of each employee.	<p>Do staff education, experience, and tasks performed align with the grant budget justification?</p> <p>Is time spent on management charged to the correct cost center?</p> <p>How is the allocation of labor costs to the RWHAP grant determined? How do employees report time and effort?</p>	<p>approved by responsible official.</p> <p>A staffing plan is in place.</p> <p>Vacancies are filled on a timely basis and tracked to avoid possible unobligated balances.</p>	<p>(29 CFR Part 516)</p> <p>45 CFR 75.405</p> <p>45 CFR 75.302</p> <p>45 CFR 75 Appendix VI</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
The subrecipient organizational budget reflects the HIV program activities.	<p>Organization Budget.</p> <p>RWHAP program budget.</p>	<p>Explain the budget process:</p> <ul style="list-style-type: none"> - Is the RWHAP program budget process documented? - Are the uses of the organizational or Ryan White budget as a management tool documented? - Is approval for the resources among Ryan White budget categories and among different funded budgets documented? 	<p>A budget process that is inclusive of the Ryan White Program and financial staff.</p> <p>An annual budget for the HIV program that encompasses all revenue sources including program income, properly approved expenses, and with sufficient detail to be used as a management tool.</p>	<p>45 CFR 75.300</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>

Section for Notes or Comments:

Section IV: Imposition and Assessment of Client Charges and Income From Fees for Services Performed
(only applicable for providers funded for billable services)

(Reference, National Monitoring Standards: Fiscal Standards, Sections C, D and E)

Section Compliance Requirement: Verify that the recipient has language in provider billable services agreements that require a discount (sliding fee scale) on charges for the uninsured based upon the Federal Poverty Level (FPL). In the case of individuals with an income less than or equal to 100 percent of the official poverty line, the provider will not impose charges on any such individual for the provision of services under the grant (2605 (e) (1) (A). In the case of individuals with an income greater than 100 percent of the official poverty line, the provider— (i) will impose a charge on each such individual for the provision of such services; and (ii) will impose the charge according to a schedule of charges that is made available to the public (2605(e) (1) (B). In addition, a policy must be implemented that limits the charges that can be imposed on a client in a given year for Ryan White services based on the client’s income level in relation to the Federal Poverty Level (income less than or equal to 100% FPL, no charge, 101-200% FPL, 5%; 201-300% FPL, 7%; and above 300% of FPL, 10%). (2605(e) (1) (C-E).

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
There is a system in place for delivering insured services, capturing charges, billing appropriate parties (insurance or patient) and collecting payments.	Charge Master. Billing and Collection Policies. Interview billing supervisor. Twelve month report on charges, payments and adjustment. Aging Report.	What is the billing process? Are charges based on actual cost or prevailing rates? Are there written and dated procedures for billing and collection? Is there an instrument to capture charges? Are charges and payments reconciled?	Subrecipient organization uses third party billing to maximize program income and ensure that payer of last resort (Medicaid, Medicare SCHIP, private insurance). Charges occur according to the charge master.	Provider charge master Billing system electronic or manual. Ability to provide a report on charges, payment and adjustments per client.	<input type="checkbox"/> MET <input type="checkbox"/> NOT MET <input type="checkbox"/> N/A MET NOT N/A <u>Comment:</u>

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<p>There is a system to determine eligibility for discounts and limitation on charges.</p> <p>Note: For eligibility policies and procedures for Part B services and ADAP see program tool.</p>	<p>Interview benefit managers, or case managers, or social workers.</p> <p>Eligibility.</p> <p>Policy for discount is based on:</p> <ul style="list-style-type: none"> -individual income and agency discount or nominal fee on charges; -Eligibility ; -Individual Income. 	<p>Are there written policies and procedures in place? Are they being followed? Are they approved? (By whom?)</p> <p>Does subrecipient screen and assist clients in seeking financial assistance for payments of its charges (Medicare-Medicaid, other applicable third- party coverage?)</p>	<p>There is an eligibility policy for the discount on charges (sliding fee scale).</p> <p>There is a policy for the cap on charges.</p>	<p>PUBLIC HEALTH SERVICE ACT (PHS) 2617(C)(1)(A)</p> <p>PHS ACT 2617(C)(1)(B)</p> <p>PHS ACT 2617 (C)(2)(A)</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A MET</p> <p><u>Comment:</u></p>
<p>Subrecipients must have a policy of discount on billable charges for the uninsured and underinsured.</p>	<p>Interview front desk staff;</p> <p>Sliding fee policy;</p> <p>Sliding fee guidance, if any;</p>	<p>Is the discount based on self-declaration or is documentation required?</p> <p>Does the discount charges policy (sliding fee scale) meet current Federal Poverty Guidelines?</p> <p>Does the organization have a written policy in place? Implemented?</p> <p>Are there no charges for those under 100% federal poverty guidelines?</p> <p>Are there Charges for those above 100% federal poverty guidelines?</p>	<p>The subrecipient organization discounts all charges for IV services for those with income under 100% of the Federal Poverty Guidelines.</p> <p>The subrecipient organization must charge for services for individuals with income those over 100% Federal Poverty Guidelines, and provide a discount or a nominal fee;</p>	<p>PHS Act 2617(c)(1)(A)</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A MET</p> <p><u>Comment:</u></p>

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		Can the subrecipient describe where to find the latest Federal Poverty Guidelines?	The subrecipient has developed and implemented a sliding fee scale for the uninsured. There is a process to update the sliding fee scale annually;		
There is a maximum amount a client can be charged according to their annual incomes.	Cap on Charges Policy. Charges, payment collection report by client name. Track the clients that have met the cap on the charge report to make sure the full charge has been adjusted.	Are there written policies and procedures in place for the cap on charges? Is it implemented? Is there evidence of screening for the cap on charges? Does the policy establish the limitation on charges based on a percentage of income as stated in the RWHAP legislation (5%-7% 10%)? Are Ryan White services free after eligible clients reach the income limitation?	Clients that have met the charge caps are not been charge for the remaining of the year for Ryan White services.	PHS Act 2617(c)(1)(A) PHS Act 2617(c)(1)(C-E) PHC Act 2617(c)(3)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u>
The subrecipient medical organizations are Medicaid providers.	Documentation of Medicaid provider approval.	Does the subrecipient organization have a Medicaid group number? Is it current? Are all the providers part of the group?	Current certification as Medicaid Provider is documented.	2652 (b)(1)(A-B)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u>
<u>Section for Notes or Comments:</u>					

Section V: Reporting Requirements

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
The subrecipient is capable of producing timely financial reports.					
<p>Subrecipient Policies and procedures in place for tracking and ensuring the proper use of program income, inclusive of pharmacy program income, directly generated by RWHAP Part B Award.</p> <p><i>Note: Program Income is the difference of that which the insurance company is willing to pay and the cost of the service.</i></p>	<p>Written Policies and procedures related to the treatment of RWHAP Part B Program.</p> <p>Revenue expense report on RWHAP Part B program income.</p> <p>Last RWHAP Part B Federal Financial Report.</p>	<p>How is the program income tracked, used, and reported?</p> <p>Does RWHAP Part B have any program income from fee or services (medical and/or medications), rental from real or personal property acquired under Federal Awards?</p> <p>Do the program income reports include rebates, credits, discounts, and interest earned on any of them?</p> <p>Is the recipient utilizing the “addition” alternative for the use of program income?</p>	<p>Billing policies and procedures for handling program income directly generated by the RWHAP Part B award.</p> <p>Subrecipient monitoring policies that test for the tracking and uses of program income directly generated by the award.</p> <p>A program income variance report budget vs. actual program income revenue and expenses.</p>	<p>45 CFR 75.307 PCN 15-03</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A MET</p> <p><u>Comment:</u></p>
Timely submission of Part B financial reports to the recipient.	Monthly financial reports.	<p>Can the subrecipient generate the following:</p> <ul style="list-style-type: none"> - Cash flow statements? - Variance reports? 	The recipient receives from its subrecipients financial reports that facilitate the recipient-	45 CFR 75.302	

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	Encounter activity reports.	<ul style="list-style-type: none"> - Balance sheets? - Income and Expense Statements? - Encounter activity reports? <p>If performing billable services, can it submit program income reports?</p>	monitoring activities and its reporting requirements to HRSA/HAB.		<input type="checkbox"/> MET <input type="checkbox"/> NOT MET <input type="checkbox"/> N/A <u>Comment:</u>
<u>Section for Comments or Notes:</u>	Contractually required reports.	Is there timely submission of required reports?	Documented evidence of submission of timely reports to the recipient/contractor.	Contractual obligations	<input type="checkbox"/> MET <input type="checkbox"/> NOT MET <input type="checkbox"/> N/A <u>Comment:</u>
<u>Section for Notes or Comments:</u>					

Section VI: Property Standards

(Reference, National Monitoring Standards: Fiscal, Section F)

Section Compliance Requirement: Verify that tangible nonexpendable personal property with a useful life of more than 1 year and acquisition cost of \$5,000 or more per unit purchased directly with Ryan White The AGENCY will prepare and have approved by the Board of Directors, an annual operating budget for the Center. The budget will be so detailed as Part B funds follows the Federal property standards. (DHHS Grants Policy Manual). Equipment acquired with RWHAP Part B funds must be held in trust by recipient and subrecipients (reversionary interest), used for authorized purposes only, and disposed only after HRSA approval. (45 CFR 75.319).

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
<p>Subrecipient proper use, tracking, and reporting of equipment purchased with RWHAP. The Agency will prepare and have approved by the Board of Directors, an annual operating budget for the Center. The budget will be so detailed as Part B fund.</p>	<p>Property records. Policy in the disposition of federal property. Depreciation ledger. Policy on monitoring subrecipient.</p>	<p>How often are equipment, technology systems, and/or personal property inventoried? Is there a list of non- capitalized equipment? Is the acquisition cost \$5,000 or more per unit or is the cost lower?</p>	<p>Property records that include:</p> <ul style="list-style-type: none"> - Description of the property, serial number; - Source of funding; - Federal Award Identification Number; - Title holder; - Federal participation; - Acquisition date; - Cost of property; - Use and condition of the property; - Location; 	<p>45 CFR 75.302(b)(4) 45 CFR 75.320</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u></p>

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			<ul style="list-style-type: none"> - Date of Disposition, reason and sale price; - Subrecipients conduct a physical inventory every 2 yrs. <p>Maintains a depreciation ledger to determine expiration of reversionary interest.</p>		
A control system for equipment purchased under the award that allows for the maintenance of the equipment, prevent its loss, damage, or theft.	Equipment management policies and procedures. Insurance policies.	Do insurance policies address theft of equipment? Does equipment have maintenance logs?	Subrecipient has proper accounting controls such as a centralized inventory system, oversight of equipment by appropriate staff, tagging of each piece, performing periodic inventories and other control that address equipment security, and schedule periodic maintenance.	45 CFR 75.302(b)(4) 45 CFR 75.320	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u>
Equipment acquired with Part B funds must be held in trust by recipients and subrecipients (reversionary interest), used for authorized purposes	Equipment and Property Management policies and procedures.	How does the treatment of equipment bought with federal dollars varies from those bought with other sources? Is staff aware how to submit a request for the disposition of equipment to HRSA?	Policy and procedures that address the reversionary interest the federal government keeps on equipment and tangible property bought with award funding.	45 CFR 75.320 45 CFR 75.323	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u>

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only, and disposed only after HRSA approval.			Procedures that prohibit the disposition of equipment bought with federal dollars without HRSA approval.		
<p>Title to supplies including medications are vested in the recipient. Any residual inventory of unused supplies exceeding in the aggregate \$5,000 upon termination of the program if they cannot be used by another Federal program can be used for non-federal purposes or sold.</p> <p>Federal government should be compensated for the share contributed to the purchase of said supplies.</p>	<p>Medication inventory.</p> <p>Other supplies inventory.</p> <p>If necessary, interview warehouse manager.</p>	<p>Does the pharmacy medication inventory identify medication bought with federal funds by the award number?</p>	<p>A supply and medication inventory is maintained.</p> <p>Review to ensure that there is an inventory of supplies, including medications purchased with local pharmacy. The Agency will prepare and have approved by the Board of Directors, an annual operating budget for the Center. The budget will be so detailed as Part B drug assistance funds.</p>	<p>45 CFR 75.321</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>MET NOT N/A</p> <p>MET</p> <p><u>Comment:</u></p>
<p><u>Section for notes or comments</u></p>					

Section VII: Cost Principles

(Reference, National Monitoring Standards: Fiscal Standards, Section G)

Section Compliance Requirement: Review recipient and subrecipient budgets and expenditures reports to determine whether the use of funds is consistent with code of Federal regulations (45 CFR 75, Sub Part E). If the recipient pays for services by unit, verify that the payment meets cost principles.

REQUIREMENT	REVIEW	COMPLIANCE QUESTIONS	COMPLIANCE VALIDATION	GUIDANCE	FINDING
Payments made to subrecipients for services must be cost based, reasonable, not exceeding costs that would be incurred by a prudent person under the circumstances prevailing at the time the decision was made.	Subrecipients' agreements; budgets expenditure reports. Unit cost reconciliation, if applicable. Accounting Policies and Procedures.	Are subrecipients' costs reasonable and allowable? Are the charges to the Part B Program reasonable? Is there an annual reconciliation of the unit cost paid and the subrecipient's actual expenses? What is the subrecipient's methodology for determining a unit cost? Does the unit cost exceed the actual cost of providing the service? Does the unit cost include expenses that are unallowable under Ryan White? Are administrative and/or clinical quality management costs included in the unit cost?	Recipient unit payment is reconciled and reflects actual and reasonable subrecipient costs. Subrecipient line item budgets and expenses reflect their costs. . Administrative and clinical quality management activities are reasonable and allowable.	45 CFR 75 – Subpart E Cost Principles 45 CFR 75.404	<input type="checkbox"/> MET <input type="checkbox"/> NOT MET <input type="checkbox"/> N/A MET NOT N/A MET <u>Comment:</u>
Subrecipient procedures for determining	Policies on the allowability of costs	How does the subrecipient determine the cost allocated or charged to the program are reasonable?	The subrecipient has policies for determining the allowability of	45 CFR 75 Subpart E	

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<p>reasonableness and allocability of costs, process for allocations, and policies for allowable costs, in accordance with 45 CFR 75. Subpart E.</p>	<p>to be charge to federal awards. Policy that specifies the allocability of charges to federal programs.</p>	<p>Is staff familiar with the unallowable cost in the legislation, 45 CFR 75 and PCN 16-02?</p>	<p>charges to the federal award. Policies on the determination of the reasonableness of federal expenses are auditable.</p>		<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u></p>
<p>When paying by unit or fee, the cost of the unit cannot exceed the actual cost of providing the service. Unit cost to include only expenses allowable under RWHAP requirements. Calculation of unit cost to use a formula of allowable administrative costs plus allowable program costs divided by number of units to be provided.</p>	<p>Methodology used for calculating unit costs of services provided. Budgets that calculate allowable administrative and program costs for each service.</p>	<p>Does the subrecipient receive payment by effort/categories or unit/fee? How are expenses tracked? How do received payments compare to actual costs? What are costs for providing services under each service category? (if not using reimbursed unit costs, utilize formula under the "Requirement" column).</p>	<p>Systems in place that can provide expenses and client utilization data in sufficient detail to calculate unit cost. Unit cost calculations available for recipient review.</p>	<p>Determining the Unit Cost of Services <i>HRSA publication available:</i> https://careacttarget.org/library/determining-unit-cost-services-guide-estimating-cost-services-funded-ryan-white-care-act</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> MET NOT N/A MET <u>Comment:</u></p>

SUBRECIPIENT AGENCY: _____

SECTION VIII: SUMMARY OF FINDINGS



CORRECTIVE ACTION PLAN REQUIRED?	<input type="checkbox"/> <input type="checkbox"/>	FOLLOW UP VISIT REQUIRED?	<input type="checkbox"/> <input type="checkbox"/>
	Y N	IF YES, WHEN?	Y N
SUBMITTED BY:		DATE:	