

Department: County Management

Program Contact: Cora Bell

Program Offer Type: Existing Operating Program

Program Offer Stage: As Requested

Related Programs:
Program Characteristics: In Target

Executive Summary

The Fiscal Compliance unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts in order to maintain compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. The unit manages the County's annual Single Audit (audit of the County's federal expenditures) and provides countywide grant management policy development, guidance, and support to County departments.

Program Summary

Fiscal Compliance performs annual risk assessments (which includes a financial statement review) on all contracts receiving Federal funds to ensure compliance with external standards/regulations and assesses the entities financial health. In the most recent year, Fiscal Compliance performed 49 risk assessments and performed 22 site audits covering \$7.7 million in federal expenditures. The performed oversight helps department programmatic staff carry out service delivery by ensuring subrecipients are compliant with grant requirements and are financially stable.

Fiscal Compliance manages and coordinates the annual Single Audit for the County. The program also administers the County's fiscal grants management user group which supports County grants administration, grants policy, and grant compliance efforts. Fiscal Compliance prepares the County's Cost Allocation Plan annually to set indirect rates, overhead costs in support of grants and contracts.

Fiscal Compliance also offers department support around compliance, including but not limited to approval of costing allocations, reviewing subrecipient budgets, and additional guidance on external funder audits.

Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Total risk assessments performed on County contracts receiving Federal funds	49	50	50	50
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	90%	85%	85%	85%

Performance Measures Descriptions

The Fiscal Compliance unit performs financial monitoring of County-funded human service providers. Monitoring includes Federal, State, County and other funds recorded in the pass-through/program support GL account. A higher percentage/count monitored indicates greater coverage and decreased County financial risk as it relates to human services providers.

Legal / Contractual Obligation

The Office of Management and Budget (OMB) Federal Register requires entities expending Federal funds over \$750,000 in a fiscal year to have a single audit of Federal awards. Also, according to the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must perform subrecipient monitoring on those contracts funded with pass-through dollars. The Federal Register requires organizations to publish an approved indirect cost allocation plan for any indirect or administrative costs allocated to Federal awards.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$423,085	\$0	\$414,401	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$426,465	\$0	\$417,781	\$0
Program Total:	\$426,465		\$417,781	
Program FTE	3.00	0.00	3.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2020: 72012-20 FRM Fiscal Compliance

A non-represented 1.0 FTE Finance Supervisor is being removed and re-purposed as a represented 1.0 FTE Finance Specialist Senior. The proposed change will provide more dedicated support to subrecipients around grants compliance and contract compliance. This includes but is not limited to learning sessions, contract support, fiscal compliance guidance, and dedicated outreach. This position will also provide departmental finance/programmatic users with support with subrecipient management.