

Department: County Management

Program Contact: Cora Bell

Program Offer Type: Existing Operating Program

Program Offer Stage: As Proposed

Related Programs:
Program Characteristics:

Executive Summary

The Fiscal Compliance is responsible for maintaining compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. The unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts to meet that responsibility. 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 fiscal monitoring for all CBO's that work with the County. Monitoring includes, financial statement analysis including cash flow and revenue reliance for all CBO's, and site and desk reviews for those receiving Federal funding. Site reviews include internal control, compliance and accuracy testing. Fiscal Compliance provides recommendations to align with best practices.

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 55 risk assessments and performed 20 site audits covering \$6.5 million in federal expenditures. The performed oversight helps department programmatic staff with transparency into fiscal assessments by ensuring subrecipients are compliant with grant requirements and are financially stable.

Fiscal Compliance also offers both external and internal support around compliance. Internal support includes, but not limited, to approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits. External support for our CBO's includes, but isn't limited to, review of internal controls for fiscal recommendations, review of indirect rates and costing allocations, and invoice reviews.

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.

Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Total risk assessments performed on County contracts receiving Federal funds	55	50	70	50
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	91%	85%	90%	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	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$414,401	\$0	\$434,666	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$417,781	\$0	\$438,046	\$0
Program Total:	\$417,781		\$438,046	
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 2021: 72012 FRM Fiscal Compliance