



Program #72012A - FRM Fiscal Compliance FY 2025 Department Requested

Department: County Management **Program Contact:** Cora Bell
Program Offer Type: Operating **Program Offer Stage:** Department Requested
Related Programs:
Program Characteristics: In Target

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 analysis of 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 Description

Fiscal Compliance performs annual fiscal monitoring for all Community Based Organizations (CBO) 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 entity's financial health. In the most recent year, Fiscal Compliance performed 80 risk assessments and performed 29 site reviews covering \$17.5 million in federal expenditures. The performed oversight helps department programmatic staff with transparency into fiscal assessments by ensuring subrecipients are compliant with fiscal grant requirements and are financially stable.

Fiscal Compliance also offers both external and internal support around compliance. Internal support includes, but is not limited to, approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits. External support for our CBO's includes, but is not 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 and prepares the County's Cost Allocation Plan annually to set indirect rates, overhead costs in support of grants and contracts.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Total risk assessments performed on County contracts receiving Federal funds	80	60	70	60
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	87%	85%	87%	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 general ledger 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	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$485,668	\$0	\$511,655	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$489,048	\$0	\$515,035	\$0
Program Total:	\$489,048		\$515,035	
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 2024: 72012 FRM Fiscal Compliance