

Department: County Management

Program Contact: Cora Bell

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
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 compliance findings and 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 Federal requirements and assesses the entity's financial health. In the most recent year, Fiscal Compliance performed 65 risk assessments and performed 33 site reviews covering \$14.2 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	92%	85%	87%	85%
Output	Risk assessments performed on County contracts receiving Federal funds	65	60	50	60

Performance Measures Descriptions

Measure 1: Pass-through dollars include Federal, State, County and other funds. Monitoring activities are limited to human service CBO's and include activities like financial statement analysis, on site reviews, and invoice reviews. Measure 2: Risk assessments are a requirement of the Federal register and must be performed before a contract containing Federal pass-through funds can be executed. RA's review a CBO's financial stability, fraud risk and financial non-compliance. For both Measures, a higher percentage/count indicates greater coverage and decreased financial risk to the County.

Legal / Contractual Obligation

The Office of Management and Budget (OMB) Federal Register requires entities expending Federal funds over \$1,000,000 in a fiscal year to have a single audit of Federal awards. Also, in accordance with the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must actively monitor their subrecipients and the related contracts funded with Federal 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	2025	2025	2026	2026
Personnel	\$509,928	\$0	\$534,325	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$513,308	\$0	\$537,705	\$0
Program Total:	\$513,308		\$537,705	
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 the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72012A FRM Fiscal Compliance