

Division: Finance & Risk Management

Program Characteristics:

Program Description

Fiscal Compliance performs annual financial monitoring for all Community Based Organizations (CBOs) working with the County. The primary services of the program include:

- **Monitoring and Review:** Analyzing all CBOs' financial statements, focusing on cash flow and revenue reliance. For CBOs with Federal funding, detailed site and desk reviews are performed to check internal controls, compliance, and financial accuracy, offering compliance findings and recommendations for best practices.
- **Risk Assessment:** Performing annual risk assessments (including a financial review) on all federally funded contracts to ensure compliance and financial stability. This oversight helps County staff ensure community partners are compliant and financially stable.
- **Compliance Support:** Offering internal support (e.g., approving costing allocations, budget reviews, audit guidance) and external support to CBOs (e.g., reviewing internal controls, indirect rates, and invoices).
- **County-wide Audits:** Coordinating the County's annual Single Audit of Federal funds and preparing the yearly Cost Allocation Plan to establish indirect rates.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work with internal customers to make sure services are accessible and responsive to everyone. They ensure community partners are financially stable and use public funds responsibly through transparent oversight, such as risk assessments and site reviews, to protect resources for historically underserved communities.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$534,325	\$0	\$557,791	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$537,705	\$0	\$561,171	\$0
Total Expenses:	\$537,705		\$561,171	
Program FTE	3.00	0.00	3.00	0.00
Total Revenue	\$0	\$0	\$0	\$0

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percent of total County pass-through dollars actively monitored by Fiscal Compliance	89%	85%	85%
Risk assessments performed on County contracts receiving Federal funds	60	55	55