

**Department:** County Management

**Program Contact:** Cora Bell

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

**Related Programs:**
**Program Characteristics:** New Request

### Executive Summary

Fiscal Compliance is responsible for maintaining compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. For this program the unit will perform pre-award risk assessments, site reviews and financial statement analysis of County human service contracts specific to Supportive Housing Services (SHS) funding. The unit will provide enhanced grant management policy development, guidance, and support to the Joint Office of Homeless Services.

### Program Description

Fiscal Compliance will perform annual fiscal monitoring for all Community Based Organizations (CBO) that work with the County and that receive Supportive Housing Services funding. Monitoring includes financial statement analysis including cash flow and revenue reliance for all CBO's, and site and desk reviews. 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 SHS funding to assess the entity's financial health and recommend additional contract language to mitigate any risks identified.

Fiscal Compliance also offers both external and internal support around compliance including:

- Internal support: approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits.
- External support: review of internal controls for fiscal recommendations, review of indirect rates and costing allocations, and invoice reviews.

### Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Outcome	Percent of total County pass thru SHS dollars actively monitored by Fiscal Compliance	N/A	N/A	N/A	80%
Output	Total risk assessments performed on County contracts receiving SHS funds	N/A	N/A	N/A	40

### Performance Measures Descriptions

The Fiscal Compliance unit performs financial monitoring of Supportive Housing Services funded human service providers. Monitoring includes financial statement analysis, fiscal compliance site reviews and invoice review and monitoring of 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

None

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$0	\$0	\$0	\$180,241
Materials & Supplies	\$0	\$0	\$0	\$9,759
Internal Services	\$0	\$0	\$0	\$7,408
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,408</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$197,408</b>	
<b>Program FTE</b>	0.00	0.00	0.00	1.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program generates \$7,408 in indirect revenues.  
This program is supported by Supportive Housing Services revenues.

## Significant Program Changes

Last Year this program was: