



Program #72012B - FRM Fiscal Compliance Supportive Housing Services FY 2026 Department Requested

Department: County Management **Program Contact:** Cora Bell
Program Offer Type: Operating **Program Offer Stage:** Department Requested
Related Programs: 30999
Program Characteristics:

Program Description

Fiscal Compliance performs 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 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 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Percent of total County pass-through Supportive Housing Services dollars actively monitored by Fiscal Compliance	N/A	80%	80%	80%
Output	Risk assessments performed on County contracts receiving Supportive Housing Services funds	N/A	40	30	30

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

Multnomah County has a contractual obligation per the Supportive Housing Services IGA with Metro stating that we must monitor the activities of Service Providers (CBO's) to ensure compliance of the IGA. This Program Offer meets that obligation.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$180,241	\$0	\$186,766
Materials & Supplies	\$0	\$9,759	\$0	\$8,485
Internal Services	\$0	\$7,408	\$0	\$7,807
Total GF/non-GF	\$0	\$197,408	\$0	\$203,058
Program Total:	\$197,408		\$203,058	
Program FTE	0.00	1.00	0.00	1.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program generates \$7,807 in indirect revenues.

This program is supported by Supportive Housing Services revenues, budgeted in Joint Office of Homeless Services Program Offer 30999.

Significant Program Changes

Last Year this program was: FY 2025: 72012B FRM Fiscal Compliance Supportive Housing Services