



## **Greater Columbia Behavioral Health**

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### **2009 Fiscal/Compliance Audit Tool**

The Fiscal/Compliance Audit is performed by the GCBH Auditor. The Fiscal/Compliance Audit Tool has been the standard Fiscal/Compliance audit tool for GCBH. It is reviewed every audit cycle, and if necessary revised to reflect additions and/or changes in State, Federal and MHD contract requirements. The GCBH auditors will review policies/procedures throughout the GCBH region to ensure a satisfactory level of compliance.

For the 2009 audit cycle, the Fiscal/Compliance Audit Tool has sixteen parts: (1) *Prior Audit Corrective Action*, (2) *Reporting Requirements*, (3) *Revenue & Expenditures*, (4) *Audited Financial Statements/Single Audit*, (5) *Third Party Pay/Balance Billing*, (6) *Insurance Coverage*, (7) *Compliance/Fraud & Abuse*, (8) *FBG Contracts*, (9) *PATH Contracts*, (10) *Jail Services Contract*, (11) *Residential Contract*, (12) *MICA Contract*, (13) *PACT Contract*, (14) *Wage Proviso* (15) *B3 Contract*, and (16) *Misc*. The items within each part on the audit tool will be evaluated using an ordered category scale (Standard Not Met (NM), Standard Partially Met (P), Standard Met (M)). The 2009 audit tool is attached. It includes the requirement origin, requirement, and the necessary documentation to meet the requirement.

*This tool will be modified for each audit. Items may be added and/or removed from this audit tool. Providers will be sent a hard copy of their personalized audit 30 days prior to scheduled audit.*



# 2009 Fiscal/Compliance Audit

## Part 1. Prior Audit Corrective Action

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
OMB Circular A-133	<p>The auditee shall follow up and take corrective action on audit findings. Corrective action means action taken by the auditee that:</p> <ul style="list-style-type: none"> <li>(1) Corrects identified deficiencies;</li> <li>(2) Produces recommended improvements; or</li> <li>(3) Demonstrates that audit findings are either invalid or do not warrant auditee action.</li> </ul> <p>Have all findings in prior GCBH Fiscal/Compliance Audit Report been corrected?</p> <p>Have all findings in prior independent audit report been corrected?</p>	Corrective Action Plans Verification of corrective action taken	

## Part 2. Reporting Requirements

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP State FBG MICA JAIL Residential PATH PACT B3	<p>Deliverables submitted on time, accurate, and complete:</p> <ul style="list-style-type: none"> <li>1) Quarterly R&amp;E</li> <li>2) Subcontracts</li> <li>3) Annual audited financial statements</li> <li>4) Schedule of Expenditures of Federal Awards</li> <li>5) Monthly invoices (PATH and FBG)</li> <li>6) Other contract specific reports</li> </ul>	Review submittals	



# 2009 Fiscal/Compliance Audit

## Part 3. Revenue & Expenditures

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP State	Contractor shall use all funds provided ...including <b>interest earned</b> to support the public mental health system.	Policy/Procedure	
PIHP State FBG	<b>Cost Allocation</b> Policy/Procedure to allocate Public Mental Health dollars.	Policy/Procedure; Org Chart	
PIHP State FBG	Cost allocation policy/procedure is reasonable and testing of the allocations shows that the allocations are accurate. Note <b>specific cost allocation</b> used and when <b>last established</b> .	Allocation Method Test of Allocations	
PIHP State	<b>BARS</b> classification adhered to.	On-Site Testing of BARS classifications.	
PIHP State	<b>R&amp;E Reports</b> are due within 30 days of the quarter end (September, December, March, and June of each year.)  R&E Reports are to be in compliance with the BARS Supplemental for Mental Health Services promulgated by the Washington State Auditor's Office and the R&E instructions published by MHD.	R&E Reports	
PIHP State	A review of the revenue & expenditures as stated in the R&E and financial statements found to be accurate.	R&E Reports; Income Statements; Balance Sheets; On-Site Testing of Revenue and Expenditures	
PIHP State	The agency can describe how funds from Medicaid are not used on <b>non-Medicaid</b> consumers.	Policy/Procedure; Testing of Non-Medicaid Consumer Records	
PIHP State	Current year Medicaid funds not used to supplement non-Medicaid programs.	Income Statement review by program/funding source	



# 2009 Fiscal/Compliance Audit

## Part 4. Audited Financial Statements/Single Audit

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP State	The Contractor must have an independent <b>annual financial audit</b> completed within 275 days of the fiscal year end.	Audited Financial Statements	
PIHP State FBG PACT	If the Contractor is a subrecipient of federal awards as defined by Office of Management and Budget (OMB) Circular A-133 and this Agreement, the Contractor shall: Maintain records that identify, in its accounts, all federal awards received and expended and the federal programs under which they were received, by Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the federal agency, and name of the pass-through entity; Maintain internal controls that provide reasonable assurance that the Contractor is managing federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements that could have a material effect on each of its federal programs; Prepare appropriate financial statements, including a schedule of expenditures of federal awards; Single Audit Act Compliance. If the Contractor is a subrecipient and expends \$500,000 or more in federal awards from all sources in any fiscal year, the Contractor shall procure and pay for a single audit or a program-specific audit for that fiscal year. Upon completion of each audit, the Contractor shall: Submit to the GCBH contact person... the data collection form and reporting package specified in OMB Circular A-133, reports required by the program-specific audit guide (if applicable), and a copy of any management letters issued by the auditor; Follow-up and develop corrective action for all audit findings; in accordance with OMB Circular A-133, and prepare a "Summary Schedule of Prior Audit Findings."	Lists of Federal Awards and Expenditures; Single Audit (if applicable); Management Letters (if applicable); Follow Up Corrective Action	



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## Part 5. Third Party Pay/Balance Billing

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP	All third party revenue resources for services ...are identified, pursued, and recorded by the Contractor/Subs, in accordance with <b>Medicaid being the payor of last resort.</b>	Policy/procedure	
BBA	The <b>BBA (Budgeted Balance Act)</b> , Section 1128B(d)(1) authorizes protection of enrollees against balance billing through subcontractors. It authorizes criminal penalties to providers in the case of services provided to an individual enrolled with a managed care organization under contract under section 1903(m) of the Act which are charged at a rate in excess of the rate permitted under the organization's contract. Section 1128B(d)(1) of the Act states that whoever knowingly and willfully charges, for any service provided to a patient under a State plan approved under title XIX or under a managed care organization contract under 1903(m) of the Act, money or other consideration at a rate in excess of the rates established by the State or contract shall be guilty of a felony and upon conviction shall be fined no more than \$25,000 or imprisoned for no more than five years, or both.	Policy/procedure; Testing of accounts	

## Part 6. Insurance Coverage

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP State FBG PACT MICA BHO	The Agency is self-insured, is a member of a risk pool, or maintains the following <b>insurance coverage</b> : <ul style="list-style-type: none"> <li>Commercial General Liability to include coverage for bodily injury, property damage, and contractual liability, with the following minimum limits: Each Occurrence - \$1,000,000; General Aggregate - \$2,000,000. The policy includes liability arising out of premises, operations, independent Contractors, products, completed operations, personal injury, advertising injury, and liability assumed under an insured Contract.</li> </ul>	Insurance Policy – Cover Sheet of Liability Limits	



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## Part 7. Compliance/Fraud & Abuse

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PIHP State FBG PACT	Compliance with State & Federal <b>Non-Discrimination</b> Policies.	Policies/Procedures	
PIHP State FBG PACT	Policy that the Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily <b>excluded</b> from participating by any Federal department or agency. The Contractor also agrees to include the above requirement into any subcontracts entered into. Contractor is required to ensure that their subcontractors neither employs any person nor contracts with any person or Community Mental Health Agency (CMHA) excluded from participation in federal health care programs under either 42 U.S.C. 1320a-7 (§§1128 or 1128A Social Security Act). Contractor and any subcontractors must comply with 42- USC §1396u-2 and must not knowingly have a director, officer, partner, or person with a beneficial ownership of more than 5% of the Contractor's equity, or an employee, contractor, or consultant who is significant or material to the provision of services under this Agreement, who has been, or is affiliated with someone who has been, debarred, suspended, or otherwise excluded by any federal agency.	Policies On-Site Testing	
PIHP State FBG PACT	Policy that the Contractor must ensure it does not: a) operate any <b>physician incentive plan</b> as described in 42 CFR §422.208; and b) does not contract with any subcontractor operating such a plan.	Policy	
PIHP State FBG PACT	The Contractor shall have written policies that require monitoring of <b>provider credentials</b> . The Contractor shall only use CMHA's that are licensed and/or certified by the State with the exception of services that are provided by a subcontracted Mental Health Clubhouse.	Policy On-Site Testing	
PIHP State	The Contractor shall require a <b>criminal history background check</b> though the WA State Patrol for employees and volunteers of the contractor who may have unsupervised access to children, people with developmental disabilities or vulnerable adults upon employment and at least two every (2) years thereafter.	Policy On-Site Testing	



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PIHP State PACT	To guard against <b>Fraud &amp; Abuse</b> , contractor must create and maintain a mandatory compliance plan that includes provisions to educate staff and providers of the false claim act and whistle blower protections; develop written policies, procedures, and standards of conduct that articulate the contractor's commitment to comply with all applicable federal and State standards; report good faith belief of any known incident of potential fraud or abuse, or noncompliance with the GCBH Fraud and Abuse Plan by Contacting the GCBH Corporate Compliance Officer at (509) 735-8681 or (800) 795-9296; or mailing written concerns to: GCBH Corporate Compliance Officer, 101 N Edison St., Kennewick, WA 99336;	Fraud & Abuse Policy Log of Fraud & Abuse	
PIHP State PACT	Designate a compliance officer and a <b>compliance committee</b> that is accountable to senior management; Provide effective <b>ongoing training</b> and education for the compliance officer and staff;	List of members of Compliance Committee; Compliance Committee Meeting Minutes; List of training	
PIHP State PACT	<b>Participate</b> in applicable Medicaid fraud and abuse training offered through DSHS Washington State Attorney General's Medicaid Fraud Unit, Mental Health Division, GCBH or other agency at the directive of the State Mental Health Division and/or GCBH;	List of training	
PIHP State PACT	Facilitate effective <b>communication</b> between the compliance officer and the Contractor's employees;	See F & A Policy	
PIHP State PACT	<b>Enforce standards</b> through well-publicized disciplinary guidelines; Conduct internal monitoring and <b>auditing</b> ;	See F & A Policy	
PIHP State PACT	Implement procedures to <b>screen employees</b> to determine whether they have been convicted of a criminal offense related to health care.	See Policy	
PIHP State FBG PACT	Individuals and agencies listed by a federal agency as debarred, <b>excluded</b> or otherwise ineligible for federal program participation, as required by current federal and state laws, or found to have a conviction or sanction related to health care will be excluded from providing GCBH funded services.	See F & A Policy	
PIHP State PACT	Respond promptly to detected offenses and develop corrective action initiatives; <b>Report fraud and/or abuse</b> information to GCBH as soon as it is discovered including the source of the complaint, the involved CMHA, nature of fraud or abuse complaint, approximate dollars involved, and the	See F & A Policy	



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	legal and administrative disposition of the case; and where reasonable cause exists that a child has suffered intentional infliction of physical harm, injury caused by negligent acts of omissions, unreasonable confinement, sexual or emotional abuse or sexual assault, incident is to be reported to the proper law enforcement agency or the Department as provided in RCW 26.44.040.		
PIHP State PACT	During the term...and for 6 yrs following term or expiration...or if any audit, claim, litigation, or other legal action involving the records is started before expiration of the 6 yr period, the <b>records shall be retained</b> until completion and resolution of all issues arising there from or until the end of the six year period, whichever is later.	See F & A Policy or Record Retention Policy	
PIHP State	The <b>Corporate Compliance Committee</b> is comprised of representatives from the Board and members of senior management.	Compliance Committee List with Titles	
PIHP State	The compliance officer has <b>direct access</b> to the CEO & Board and direct access to legal counsel. The compliance officer makes regular reports to Compliance Committee and the Board.	See F & A Policy	
PIHP State	The <b>compliance hotline</b> is publicized.	Published Hotline	
PIHP State	A <b>log</b> of the number and types of calls/letters/etc. received is kept. All alleged instances of fraud and abuse are investigated. The results of internal investigations are shared with the governing body and relevant departments on a regular basis.	F & A Log F & A Policy	
PIHP State	Providers will provide Fraud and Abuse <b>prevention training</b> materials to their <b>staff</b> and document in their personnel files their receipt or participation in such training.	List of Staff Training	



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## Part 8. FBG Contracts (Also see requirements for FBG in sections I, II, IV,V)

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
FBG	<b>Maintain records</b> that identify, in its accounts, all federal awards received and expended and the federal programs under which they were received, by Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the federal agency, and name of the pass-through entity.	Policy	
FBG	<b>Maintain internal controls</b> that provide reasonable assurance that the Contractor is managing federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements that could have a material effect on each of its federal programs	Policy	
FBG	Prepare <b>appropriate financial statements</b> , including a schedule of expenditures of federal awards; Incorporate OMB Circular A-133 audit requirements into all agreements between the Contractor and its Subcontractors who are subrecipients If the Contractor is a subrecipient and expends \$500,000 or more in federal awards from any and/or all sources in any fiscal year, the Contractor shall procure and pay for a single audit or a program-specific audit for that fiscal year. Upon completion of each audit, the Contractor shall submit to GCBH contact person the data collection form and reporting package specified in OMB Circular A-133, reports required by the program-specific audit guide (if applicable), and a copy of any management letters issued by the auditor; Follow-up and develop corrective action for all audit findings; in accordance with OMB Circular A-133, prepare a "Summary Schedule of Prior Audit Findings".	Audited Annual Financial Statements, Schedule 16	
FBG	The Contractor shall provide the services described in the <b>MHBG Service Table</b> , which has been approved by MHD, and also in accordance with the Contractor's MHBG application approved by MHD, incorporated by reference.	Policy On-Site Testing	
FBG	The Contractor <b>shall not use MHBG Funds for the following:</b> Services and programs that are covered under the capitation rate for Medicaid covered services to Medicaid enrollees; The Contractor's administrative costs associated with salaries and benefits at the Contractor's organizational level; Inpatient mental health	Policy On-Site Testing Test of samples of patient charts.	



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	services; Construction and/or renovation; Capitol assets or the accumulation of operating reserve accounts; Equipment costs over \$5,000.00; Cash payments to consumers; or State match for other federal funds		
FBG	The Contractor shall ensure that MHBG Funds are used only for services to individuals who are not enrolled in Medicaid, or for services that are not covered by Medicaid. Expenses tracked by revenue source.	On-Site Testing Reconcile monthly billings to the detailed expenditures.	
FBG	Invoices shall provide detail amounts per CG for the time period being billed.	Review of Invoices	
FBG	All subcontracts must be in writing and executed by both parties prior to any services being provided. All activities and services performed pursuant to this Agreement, which are not performed directly by the Contractor, must be subcontracted in accordance with the terms set forth under this Agreement. The Contractor must submit copies of all subcontracts to the GCBH Contracts Coordinator within 60 days of execution of the subcontract(s).	Review of subcontracts and subcontractor invoices	
FBG	GCBH shall conduct an annual fiscal review. This annual fiscal review shall ensure: the expenditures are accounted for by revenue source, that no expenditures were made for items identified in Section 6, expenditures are made only for the purposes stated in the Agreement, and that services were actually provided.	Procedure for coding revenue and expenses for grant funds, detailed review of expenditures, on-site testing	
FBG	A 10% expenditure variance is allowed between the Criterion and Goals in the MHBG Service Table without the need for an amendment to this Agreement.	Reconcile monthly billings to criterion and goals.	

### Part 9. PATH Contracts

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PATH	Review of the <b>monthly billings</b> .	On-Site Testing of Expenditures	
PATH	Review <b>match</b> funds.	On-Site Testing	
PATH	Test of <b>Eligibility</b> of Consumers.	On-Site Testing	



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PATH	Review of Reasonableness of Expenses ( Not more than 20% on Housing, not more than 4% on Admin)	Review of Expenses	
PATH	Reporting Requirements - Federal Finance Report on 424A	Form 424A	
PATH	Reporting requirements - # of clients transferred to permanent housing.	Reports	
PATH	Reporting requirements - Increase or decrease of # of clients with co-occurring disorder.	Reports	
PATH	Reporting Requirements - # of Clients who received Outreach contacts and been enrolled with target of 30%.	Reports	

### Part 10. Jail Services

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
State JAIL SERVICES	Review of the <b>monthly billings</b> .	On-Site Testing	
State JAIL SERVICES	Services provided are in accordance with contract requirements. Services billed were actually provided.	Review memoranda of understanding, on site interviews	

### Part 11. Residential Contract

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
RESIDENTIAL	The Contractor shall maintain <b>documentation</b> to substantiate all reported amounts.	On-Site Testing	
RESIDENTIAL	The Contractor shall provide 30 supported living placements ( <b>beds</b> ). Goal of 30-40 <b>residents</b> per year.	On-Site Testing	



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## Part 12. MICA Contract (Also see requirements for MICA in section IV)

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
MICA	Supports an integrated eight (8) bed Mentally Ill Chemical Abuser (MICA) residential treatment program housed at Yakima County Triage Center.	Policy/procedure	
MICA	All 3rd party resources available to clients admitted to the Program shall be identified and pursued, in accordance with reasonable collection practice applied to all other payors for services covered.		
MICA	Program records shall be maintained by all parties providing services under this Agreement in such manner so as to reasonably ensure such identification and pursuance.		
MICA	Upon GCBH request, provide the following information associated with client application to the Program: client name, sponsoring provider agency, status of client application (approved or denied), and a statement identifying the reason for denying client application into the program.		
MICA	Upon GCBH request, provide reports identifying clients enrolled in and discharged from the Program including other client information such as client name, date admitted to program, sponsoring provider agency, and date discharged. The report shall be submitted within ten (10) days from the request unless agreed upon otherwise.		
MICA	Upon GCBH request, submit financial reports detailing program funding from all sources (GCBH funds, Division of Alcohol and Substance Abuse (DASA) funds, third party collections, etc.) and program costs allocated against such funds.		
MICA	Equipment, furniture, and other capital assets with a value of over \$250 per item are not reimbursable costs under this Agreement.		



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## Part 13. PACT Contract (Also see requirements for PACT in sections II, IV,V)

Requirement Origin	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
PACT	If the Contractor is a subrecipient of <b>federal awards</b> as defined by Office of Management and Budget (OMB) Circular A-133 and this Agreement, the Contractor shall: Maintain records that identify, in its accounts, all federal awards received and expended and the federal programs under which they were received, by Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the federal agency, and name of the pass-through entity; Maintain internal controls that provide reasonable assurance that the Contractor is managing federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements that could have a material effect on each of its federal programs; Prepare appropriate financial statements, including a schedule of expenditures of federal awards; Single Audit Act Compliance. If the Contractor is a subrecipient and expends \$500,000 or more in federal awards from all sources in any fiscal year, the Contractor shall procure and pay for a single audit or a program-specific audit for that fiscal year. Upon completion of each audit, the Contractor shall: Submit to the GCBH contact person... the data collection form and reporting package specified in OMB Circular A-133, reports required by the program-specific audit guide (if applicable), and a copy of any management letters issued by the auditor; Follow-up and develop corrective action for all audit findings; in accordance with OMB Circular A-133, and prepare a "Summary Schedule of Prior Audit Findings."	Lists of Federal Awards and Expenditures; Single Audit (if applicable); Management Letters (if applicable)	
PACT	Compliance with State & Federal <b>Non-Discrimination</b> Policies, HIPAA, etc.	Policies/Procedures	
PACT	Policy that the Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily <b>excluded</b> from participating by any Federal department or agency. The Contractor also agrees to include the above requirement into any subcontracts entered into. Contractor is required to ensure that their subcontractors neither employs any person nor contracts with any person or Community Mental Health Agency (CMHA) excluded from participation in federal health care programs under either 42 U.S.C. 1320a-7 (§§1128 or 1128A Social	Policy On-Site Testing	



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	Security Act). Contractor and any subcontractors must comply with 42- USC §1396u-2 and must not knowingly have a director, officer, partner, or person with a beneficial ownership of more than 5% of the Contractor's equity, or an employee, contractor, or consultant who is significant or material to the provision of services under this Agreement, who has been, or is affiliated with someone who has been, debarred, suspended, or otherwise excluded by any federal agency.		
PACT	Policy that the Contractor must ensure it does not: a) operate any <b>physician incentive plan</b> as described in 42 CFR §422.208; and b) does not contract with any subcontractor operating such a plan.	Policy	
PACT	The Contractor shall have written policies that require monitoring of <b>provider credentials</b> . The Contractor shall only use CMHA's that are licensed and/or certified by the State with the exception of services that are provided by a subcontracted Mental Health Clubhouse.	Policy On-Site Testing	
PACT	Each invoice for payment submitted to GCBH will include <b>certification</b> that the funds provided for PACT used specifically fund new programs and are not to supplant or support existing program.	Invoice Review	
PACT	Invoices should include period of reimbursement; detailed salaries paid by position, for the period being billed; and summary reports detailing expenditures made for benefits, supplies, training, etc. Backup is available for all expenditures invoiced.	Invoice Review On-Site Testing	

### Part 14. Wage Proviso

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
State (SHB 1128 Section 204(1)(o))	The legislature intends and expects that regional support networks and community mental health agencies will use at least 67% of the amount provided in this subsection <b>to increase compensation for direct care personnel above and beyond usual and customary wage increases.</b>	Wage Proviso Plan	



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State (SHB 1128 Section 204(1)(o))	“Direct care staff” means persons employed by community mental health agencies whose <b>primary responsibility is providing direct treatment and support</b> to people with mental illness, or whose primary responsibility is providing direct support to such staff in areas such as client scheduling, client intake, client reception, client records-keeping, and facilities maintenance.	Organizational Chart Wage Proviso Report	
State (SHB 1128 Section 204(1)(o))	Wages were paid in accordance with the Wage Proviso Plan and Wage Proviso Report before June 30, 2008.	Reconcile Plan and Report On-site Testing of Payroll Records	

### Part 15. B3 Contract

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
	(section to be developed at a later date)		

### Part 16. MISC

Requirement Origin - Contract	Requirement	Required Documents/Documentation	Score (GCBH USE ONLY)
State	Review of Federal 941s	Federal 941	
State	Review of Local Revenue/Maintenance of Effort	M.O.E. Records	