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<b>Document Type:</b> <sup>1</sup>	<input checked="" type="checkbox"/> Policy & Procedure	<input type="checkbox"/> Process Guideline	Adopted:	09/28/95
	<input type="checkbox"/> Plan	<input type="checkbox"/> System Description	Last Reviewed:	11/29/07
			Retired:	_____

Revisions: 12/07/00; 11/29/07

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**Document Scope:** (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH Central Office and its functions.
  - X - The requirements herein apply, verbatim, to GCBH and its network providers<sup>2</sup>.
  - The requirements herein apply both to GCBH and its network providers<sup>2</sup>. Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.
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**PURPOSE:** To define the processes for conducting periodic accounting reviews of Greater Columbia Behavioral Health (GCBH) contractor accounting records.

## **POLICY**

- A.** GCBH conducts periodic accounting reviews of GCBH contractor accounting records to monitor compliance with GCBH policy and contractual requirements. GCBH contractors include those contractors directly or indirectly funded by the GCBH.

## **PROCEDURE**

1. Accounting reviews specifically address but not be limited to the following areas:
  - 1.1. Substantiate funding expended for direct services.
  - 1.2. Ensure appropriate allocation, use, and classification of interest earnings and any unexpended GCBH funds.
  - 1.3. Substantiate and monitor the level of unexpended GCBH funds or reserve funds held by the contractor.
  - 1.4. Ensure compliance with maintenance of effort contractual requirements.
  - 1.5. Review contractor budget and cost allocation.
  - 1.6. Verify use and classification of GCBH advance funds held by the contractor.
  - 1.7. Verify quarterly financial and federal block grant reported information with contractor accounting records.
2. GCBH contractors provide, at the request of GCBH, copies of their agency budget and cost allocation plans. Budget and cost allocation plan information are presented in such a manner to substantiate GCBH funding allocation within the agency.

## **APPROVAL**

/S/ William Wilson  
William Wilson, DrPH

11/29/07