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| Document Type: ¹ | <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: 04/03/08 |
| | | | Retired: _____ |

Revisions: 12/07/00

Document Scope: (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH Central Office and its functions.
 - The requirements herein apply, verbatim, to GCBH and its network providers².
 - X - The requirements herein apply both to GCBH and its network providers². 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 process for annual fiscal audits.

DEFINITIONS

I. None

POLICY

- A. Greater Columbia Behavioral Health (GCBH) requires that all member governments and mental health service providers under contractual agreement with a member government or directly with GCBH have an annual fiscal audit performed and submitted to the Region.

PROCEDURE

1. All fiscal audits are conducted in accordance with applicable federal and state regulations, governmental auditing standards, and generally accepted accounting principles, and OMB Circular A-128 or A-133.
2. The member governments, their subcontractors, and providers under direct contract with the GCBH are responsible for sending audit reports to the GCBH as soon as the report is available. Responses to previous management findings and disallowed or questioned costs are included with the audit report.
3. The contractor is responsible for any audit exceptions incurred by its own organization or that of its subcontractors. The contractor remits to the GCBH any disallowed costs resulting from the final audit of the contractor's own organization or its subcontractors.

APPROVAL

/S/ William Wilson

04/03/08

William Wilson, DrPH
Director