

**Administrative
Monitoring Schedule
January - December 2008**

2008	
January	Anson, MTW, Person
February	Albemarle Reg., Randolph, Union
March	Caldwell, Cumberland, Haywood, Jones, Moore
April	Dare, Lincoln, Macon, Robeson, Surry, Wake
May	Cleveland, Duplin, Halifax, Scotland, Transylvania
June	Carteret, Granville-Vance, Rockingham, Stanly
July	Alamance, Chatham, Jackson, Orange
August	Hertford, Mecklenburg
September	Beaufort, Bladen, Brunswick, Caswell
October	Alexander, Wayne, Wilkes
November	Davie, Johnston
December	Onslow

January – December 2009

2009	
January	Henderson, Lee, Lenoir, Madison, Stokes
February	Edgecombe, Gaston, Warren
March	Burke, Buncombe, Davidson, Wilson
April	Craven, Durham, Hyde, Swain, Yadkin
May	Catawba, Graham, Greene, Nash, Sampson
June	Appalachian District, Franklin, Iredell
July	New Hanover, Harnett, Pender
August	Northampton, Richmond, McDowell, Rutherford, Polk
September	Cherokee, Pamlico, Guilford
October	Clay, Hoke, Montgomery, Rowan
November	Cabarrus, Forsyth, Pitt, Toe River (Avery, Mitchell, Yancey)
December	Columbus

**Division of Public Health
Administrative Assessment
SFY _____**

Local Health Department:
Administrative Consultant:
Date of Review:

A. Staff Time Documentation /Expenditure Reporting/ Budget

Instructions: Review the previous 12 month period.
Compare annual expenditure documentation with the Local
Expenditure Reports.

1. Did Employees complete time records?
2. Were the activity categories listed on the time records detailed enough to document the expenditure charged to each activity?
3. Did direct service staff record time based on their actual work activity?
4. Was the direct time spent by employees in each activity converted into percentages?
5. Was the percentage of time spent in each activity applied to the employee's gross salary and fringe benefits to arrive at employee salary and fringe benefits by activity?
6. Was all administrative time:
 - a. Allocated to the General Budget?
 - b. Allocated to the actual time worked in each activity?
 - c. Allocated in proportion to the time attributed to each activity by direct service staff?
 1. Are the appropriate staff being spread across all activities?
7. Was the salary expense reported on the DHHS Monthly Expenditure Report based on documentation from the Staff Time Equivalencies for the year in review?

Local Health Department:

8. Review (AC) support documentation for all DHHS programs which had expenses reported on the DHHS. Monthly Expenditure Report, for the month of _____, 20___. Was there sufficient documentation to verify expenditures reported for the month in review?
9. Does the local agency balance their monthly state expenditure report with their monthly general ledger expenditures?
10. Do all local agency program managers have access to the budget for the program they manage?
11. Do all local agency program managers participate in budget planning and review for the program they manage?

B. Program Income

1. Were fees collected deposited to the account of the agency to be expended for public health programs in accordance with County Fiscal Act?
2. Were records maintained of the amount of program income generated by payment source for all DHHS programs?
3. Were unexpended balances of all program income carried forward and available for expenditure in the subsequent fiscal year?

C. Patient Eligibility/Financial Policies & Procedures

1. Were there financial eligibility requirements for program services. (If "No", go to D1.)

Local Health Department:

2. Were the financial eligibility requirements for this program contained in written policies?
3. Did the financial eligibility scale meet state program requirements? (Compare local and state eligibility scales.)

D. Medicaid Eligibility & Residency

1. Were persons requesting program services required to apply to Medicaid?
2. Were Medicaid recipients eligible for program services?
3. Were program services available to county residents only?
4. Was the contractor's residency policy in compliance with state program requirements?

E. Patient Fees

1. Is the Economic Unit used to determine financial eligibility?
2. Were patients charged fees for program services?
3. Did the patient fee policy include the statement that services will not be denied based on inability to pay?
4. Is the Patient Fee and Eligibility Policy reviewed and updated if necessary, on an annual basis?
5. Was there a public schedule of charges?
6. Were patient fees for program services equal to or greater than the Medicaid rate for services? (If "No", go to E. 8)
7. If patient fees were greater than those paid by Medicaid, was there a cost basis for the higher fees?

Local Health Department:

8. Were patient charges adjusted according to family size and income?
9. For purposes of determining family planning charges, were unemancipated minors and other individuals requesting confidential services considered a family of one?
10. Were fees imposed on persons or their families whose incomes fall within the "no pay" category? (Compare contractor fee scale to the state fee scale)
11. Did the patient fee policy include a description of reasonable billing efforts?
12. Were there minimum administrative or other flat rate fees applied without discrimination to all patients?
13. Was there a "schedule of donations", bills for donations, or any other implied coercion for donations?
14. Were patient financial records reviewed in compliance state program requirements? (Review a minimum of five records.)

F. ACCOUNTS RECEIVABLE

1. Did the contractor use an automated accounts receivable system?
 - A. Did the contractor use the HSIS accounts receivable system? (If "No", state the system name that was utilized. _____)
2. Did the contractor bill Medicaid and all other third party payers?
3. Review the procedure for handling denied claims. Is the procedure appropriate?

HSIS ACCOUNTS RECEIVABLE USERS ONLY ANSWER 4-6

4. Does the local agency review the 124D report on a monthly basis?
5. Does the local agency make corrections based on the report data?
6. Does the local agency use the 124D and the 135 Aged Account Balances Report to identify amounts due for write off?
7. Does the local agency have a written bad debt policy that includes write-off procedures and a method for aging outstanding accounts?
8. Is the bad debt write off policy being followed?
9. Does the local agency reinstate bad debts that have been written off as stated in policy?
10. Does the local agency use Debt Set Off as a method of collection of past due accounts?
11. Did the local agency use a manual accounts receivable system?
12. Did the manual accounts receivable system used for patient pay:
 - a. Include ledger cards?
 - b. Carry a current outstanding balance?
 - c. Balance?

Department of Health and Human Services

Division of Public Health

Financial Checklist

[sample of Internal Controls checklist]

Subrecipient Agency _____

Date _____

Item/Procedure to be Checked	Yes	No	N/A	Comments
1. A copy of the contract between the agency and DHHS is available.	X			
2. The agency's fiscal officer is familiar with the Contract Budget page.	X			
3. Written accounting procedures are set out in an accounting manual.	X			
4. A written policy for purchase request, approval, receipt and payment exists.	X			
5. The policy clearly identifies who may approve purchases.	X			
6. The policy clearly identifies who may approve payment.	X			
7. Two signatures are required on checks for payment.	X			
8. Costs are allocated to specific programs/grants based upon an allocation formula.	X			
9. Purchases are documented with purchase request, approval, receipt, payment and allocation documents.	X			
10. Property records are on file for all items with a useful life of more than one year and a purchase price of \$500 or more.	X			
11. Time sheets are maintained for all employees.	X			
12. Written procedures exist for appropriate allocation of personnel expenses.	X			

13. Backup, source documents are available for expenditure reports.	X			
14. Categorical expenditures are in accordance with the approved Contract Budget.	X			
15. Required prior approvals are requested and obtained before making budgetary and programmatic revisions.	X			
16. Monthly expenditure reports are submitted in the time frame required by the contract.	X			
17. Costs are consistently applied throughout the agency.	X			
18. Copies of annual audits and/or financial statements are on file.	X			
19. Vendors are reviewed by a responsible official to identify potential conflict of interest situations.	X			