

Program #72012 - FRM Fiscal Compliance

2/20/2019

Department:County ManagementProgram Contact:Eric ArellanoProgram Offer Type:Existing Operating ProgramProgram Offer Stage:As Requested

Related Programs:

Program Characteristics: In Target

Executive Summary

The Fiscal Compliance unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts in order to maintain compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. The unit manages the County's annual Single Audit (audit of the County's federal expenditures) and provides countywide grant management policy development, guidance, and support to County departments.

Program Summary

Fiscal Compliance is responsible for administering Countywide grant compliance oversight and performing subrecipient monitoring for all County human services contracts to ensure compliance with Federal and State requirements. In fiscal year 2017, the County received \$62 million in Federal grant funding of which \$18 million was passed-thru to subrecipients.

Fiscal Compliance performs annual risk assessments (which includes a financial statement review) on all contracts receiving Federal funds to ensure compliance with external standards/regulations and assesses the entities financial health. In the most recent year, Fiscal Compliance performed 47 risk assessments. Fiscal Compliance performed 18 site audits covering \$7.2 million in federal expenditures. The performed oversight helps department programmatic staff carry out service delivery by ensuring subrecipients are compliant with grant requirements and are financially stable.

Fiscal Compliance manages and coordinates the annual Single Audit for the County. The program also administers the County's fiscal grants management user group which supports County grants administration, grants policy, and grant compliance efforts.

Performance Measures								
Measure Type	Primary Measure	FY18 Actual	FY19 Purchased	FY19 Estimate	FY20 Offer			
Output	Total risk assessments performed on County contracts receiving Federal funds	49	50	49	50			
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	83%	65%	85%	85%			

Performance Measures Descriptions

The Fiscal Compliance unit performs financial monitoring of County-funded human service providers. Monitoring includes Federal, State, County and other funds recorded in the pass-through/program support GL account. A higher percentage/count monitored indicates greater coverage and decreased County financial risk as it relates to human services providers.

Legal / Contractual Obligation

The Office of Management and Budget (OMB) Federal Register requires entities expending Federal funds over \$750,000 in a fiscal year to have a single audit of Federal awards. Also, according to the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must perform subrecipient monitoring on those contracts funded with pass-through dollars. The Federal Register requires organizations to publish an approved indirect cost allocation plan for any indirect or administrative costs allocated to Federal awards.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds	
Program Expenses	2019	2019	2020	2020	
Personnel	\$382,893	\$0	\$423,085	\$0	
Materials & Supplies	\$3,380	\$0	\$3,380	\$0	
Total GF/non-GF	\$386,273	\$0	\$426,465	\$0	
Program Total:	\$386,273		\$426,465		
Program FTE	3.00	0.00	3.00	0.00	

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2019: 72012-19 FRM Fiscal Compliance