

RYAN WHITE PART A PROGRAM						
FISCAL MONITORING TOOL						
Service Provider		Fiscal Contact Information				
Reviewed By		Site Visit Date				
Points of Review	Met	Unmet	N/A	Guidance	Comments	
A. Limitation on Uses of Part A funding						
1. Appropriate and consistent subrecipient assignment of Ryan White Part A administrative, core medical and support services, with administrative costs not to exceed 10% of total award. Provide budgets & expense reports to CCBH by service category with sufficient detail to document that they do not include unallowable costs and to allow for tracking of administrative, core and support services.				This section is met when Ryan White staff approve subrecipient budgets and approve expenditures (for payments) ensuring that proper percentages are not exceeded. (NO REVIEW NEEDS TO BE PERFORMED AT SITE VISIT-VALIDATE WITH RYAN WHITE STAFF THAT THIS IS MET)		
Points of Review	Met	Unmet	N/A	Guidance	Comments	
B. Cost Principles & Unallowable Costs						
Funds may be used for core medical services, support services and administrative expenses.						
For a cost to be allowable under federal awards, it must meet the following criteria:						
1- allowable (confirm with limitations, authorized by funder, apply uniformly, conform with GAAP, documented, not claimed on other awards, not to be included as a cost or used to meet cost sharing or matching requirements of any other federal award, be net of all applicable credits).						
2- Reasonable and necessary for the performance and administration of the federal awards. For costs to be considered reasonable, when they do not exceed what would be incurred by a prudent person under the circumstances prevailing at the same time the decision was made to incur the costs.						
3- Allocable (assessed to activities based on relative benefit, assessed to all activities regardless of fund sources).						
Unallowable costs: RW funds shall not be used for the following:						
1- Purchase or improve land, or permanently improves any building.						
2- Direct cash payments to service recipients.						
3- To develop materials designed to promote intravenous drug use or sexual activity.						
4- To purchase a vehicle, and or for direct maintenance expenses of privately owned vehicles or any other costs associated with a vehicle, such as lease or loan payments, vehicle insurance, or license registration fees.						
5- For non-targeted marketing promotions or advertising about HIV services that target the general public (poster campaigns for display on public transit, TV or radio public service etc.)						
6- For outreach activities that have HIV prevention education as their exclusive purpose (their purpose should go beyond HIV prevention education to include testing and early entry into care).						
7- For influencing or attempting to influence members of Congress and other Federal personnel.						
8- For Foreign travel						
9- Costs of operating clinical trials of investigational agents or treatments.						
10- Cost of funeral, burial, cremation or other related expenses.						
11- Clothing purchases.						
12- Criminal defense legal services for criminal defense.						
13- Payment of personal property taxes.						
14- Fundraising expenses						
15- Incentive costs or payments to volunteers or patients participating in a grant supported project.						
16- Entertainment costs						
17- Bad debts						

1. How does your agency ensure reimbursement requests don't include unallowable costs direct or indirect and that they conform to federal cost principles?				This section is met when Ryan White staff approve subrecipient budgets and approve expenditures (for payments) ensuring that proper percentages are not exceeded. (THIS QUESTION MEASURES THE FISCAL COMPETENCE OF THE INTERVIEWEE)	
2. Must have policies in place to determine allowable and reasonable costs including reasonable methodologies for allocating costs among different funding sources and RW funds.					
3. How do you ensure that RW staff is familiar with all required fiscal policies?				If they sign off on policies, request to see a couple. If access is on a shared network, request to see location. (Whatever response is provided, test for it)	
4. How do you ensure that agency fiscal staff is familiar with applicable federal regulations				(MEASURES PROPER TRAINING OF STAFF AND THEIR FISCAL COMPETENCE)	
5. Does the agency submit accurate and timely reimbursement request to CCBH for Ryan White Program-funded services?				Verify with account clerk.	
Points of Review	Met	Unmet	N/A	Guidance	Comments
C. Income from fees					
Program Income- Any income that is generated by RW Part A Grant, or earned as a result of the grant. Includes charges to beneficiaries under sliding scale, reimbursements from Medicare, Medicaid, State Children's Health Insurance and private insurance for services provided.					
Sub-recipient must use RW Part A and third party funds to maximize program income from third party sources. Program income funds are not subject to the federal limitations on uses of Part A funding.					
Sub-recipient will retain program income derived from RW Part A funded services and use such funds in one or more of the following ways: 1- Funds will be added to resources committed to the project or program and used to further eligible project or program objectives. 2- Funds will be used to cover program costs.					
1- Does your agency establish and maintain a Medical Practice Management System for				If response is no, review how the program is tracked. If assistance on this is needed by Administration, further review can be performed after return from site visit.	
2- Does your Medical Practice Management System allow you to identify Ryan White program income separately from other income? If no, how do you track that the proper program income amounts are captured for the RW program?					
3- Does your agency have a written policies and procedures for determining and handling RW revenue, including program income?					
4- Has all program income been billed, collected, and reported to the grantee (including drug rebates). Provide program income reported YTD				Verify program income amount reported YTD with account clerk.	
Points of Review	Met	Unmet	N/A	Guidance	Comments
D. Financial Management & Fiscal Procedures					
Ensure adequacy of agency fiscal systems to generate needed budgets and expenditure reports, including Accounting policies and procedures, a line-item budget with sufficient detail to permit review and assessment of proposed use of funds for the management and delivery of the proposed services. Provide a budget justification narrative describing the uses, activities, and basis for the projections of personnel costs, Fringe Benefits, Travel, Equipment, Supplies, Contracts, and Other to accompany the line-item budget. Establish policies and procedures for handling Ryan White revenue including program income.					
1. Review of financial operations policies and procedures, including billing and collection policies and purchasing and procurement policies.					
2. Does your agency document and maintain a file for all requests and approvals of budget revisions, request for reimbursement and monthly financial reports?					
3. Does your agency have an approved, current HHS negotiated Indirect Cost as part of your agency 10% administration costs? Or a Cost Allocation Plan? Obtain and keep on file.				This section is met when it is reviewed and approved by Administration when contract is being executed and/or revisions made.	
4. Test several different expenses from the cost allocation plan to determine compliance with the approved cost allocation plan (allocations, supporting documentation, etc.).				This section is met when Ryan White staff approve subrecipient expenditures (for payments) ensuring that only proper charges are billed.	

5. Does the agency charge the appropriate indirect costs to each program (funding source) in relation to the size of the funded program?				This section is met when it is reviewed and approved by Administration when contract is being executed and/or revisions made.	
6. Policies and procedures in place that allow grantee as funding agency prompt and full access to financial, program, and management records.				This is met when a contract is fully executed. Language is included in the contract.	

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E. Property Standards					
Tracking and reporting of tangible nonexpendable personal property, purchased directly with RW Part A funds and having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.					
1. Has your agency purchased tangible non expendable personal property with RW Part A funds (Also review the budget) ? If Not this section in not applicable.				In general, CCBH program staff do not allow equipment purchases with RW Part A funds. Therefore this section does not need to be reviewed.	
2. Policies and procedures that acknowledge the revisionary interest of the federal government over property improved or purchased with federal dollars.					
3. If so, does your agency maintain a current, complete, and accurate asset inventory list and a depreciation schedule that lists purchases of equipment by funding source?					
4. During monitoring, ensure that assets are available and appropriately labeled.					
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F. Auditing Requirements					
Non-Federal entities that expend \$750,000 or more in a year in Federal awards shall have a single audit conducted in accordance with A-133 Requirements (If federal expenditures are less than \$750,000 per year they may be still subject to audit as a major program)					
1. Review most recent audit report and management letter and ensure inclusion of Ryan White funding.				This section is reviewed by Administration when contracts are executed.	
2. Did the auditor's report any findings, questioned costs or issues of noncompliance?					
3. Obtain and review the agency's responses to audit finding and corrective action plan.					
4. What are your agency's policies and procedures that guide the selection of an auditor? Describe.					
Points of Review	Met	Unmet	N/A	Guidance	Comments
G. Salary Limitation					
1- Review RW Part A staff salaries and contracts to determine whether the salary limit is being exceeded when calculated at 100%- HRSA salary limit of \$183,300 annually or \$88.12 per hour for base salary exclusive of fringe benefits. This is also applicable to the salaries that built into the unit cost calculation.				This section is met when Ryan White staff approve subrecipient budgets and approve expenditures (for payments) ensuring that salary limits are not exceeded.	
2- When an employee salary exceeds the salary limit, review the fringe benefit contribution to ensure it is limited to the percentage of the maximum allowable salary.					
Site Visit Fiscal Findings/Recommendations Summary					
If non-compliance and or findings were found, request a corrective action plan, with established time limit for response and implementation of measures that will bring subgrantee into compliance.					
There were no finding(s) and or recommendation(s)					