

Board Finance and Operations:

Budgeting-Accounting-Financing Standards-

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-A.1 The Governing Board has a formal provision setting forth under what circumstances (if any) it may advance funds to a provider agency.	As communicated and shared by the Board	Does the Governing Board have a formal provision setting forth under what circumstances (if any) it may advance funds to a provider agency?	VIII-A.1	
VIII-A.2 The Governing Board formally approves the Board's budget (s). Clarifier: The Board's budgets are to include at minimum the calendar year budget submitted to the county and the fiscal year budget submitted to the State.	Board minutes and resolutions	Is there evidence that the Governing Board has approved the Board's budget(s)?	VIII-A.2	
VIII-A.3 The budget and accounting system that a Board uses internally for planning and system management is on an accrual basis.	Budget and Accounting Records	Does the Board use an accrual accounting system for planning and system management?	VIII-A.3	
VIII-A.4 The Board has mechanisms to deal with the interrelation between the state fiscal year financial reports and county calendar year records.	As communicated and shared by the Board	Has the Board identified mechanisms to deal with the interrelation between the state fiscal year financial reports and county calendar year records?	VIII-A.4	
VIII-A.5 The Governing Board uses multi-year financial projections to guide decision-making.	Board minutes Financial Reports	Has the Governing Board used multi-year financial projections to guide in their decision-making?	VIII-A.5	

Board Finance and Operations:

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			Yes	No
VIII-A.6 The Governing Board has an official position on the level of reserves it is to maintain and how these are to be used.	Policy Statements Financial Statements and Reports As communicated and shared by the Board.	Does the Governing Board have an official position on the level of reserves it is to maintain and how they are to be used?	VIII-A.6	
VIII-A.7 The Board has a written chart of accounts and written documentation addressing how standard fiscal matters are to be addressed, that includes at the minimum the following: <ul style="list-style-type: none"> ▪ Process for Approving and Paying Bills ▪ Fiscal Record Keeping ▪ How Budget Deviations are to be Handled ▪ Inventory Records ▪ Internal Controls 	Written Documentation	Does the Board have a chart of accounts?	VIII-A.7-1	
		Does the Board have written documentation to address how standard fiscal matters are to be addressed that encompass:		
		-Process for approving and paying bills?	VIII-A.7-2	
		-Fiscal record keeping?	VIII-A.7-3	
		-How budget deviations are to be handled?	VIII-A.7-4	
		-Inventory records?	VIII-A.7-5	
		-Internal controls?	VIII-A.7-6	
VIII-A.8 The Governing Board (or designated committee) regularly reviews financial reports.	Governing Board Minutes Financial Reports	Has the Governing Board (or designated committee) regularly reviewed financial reports?	VIII-A.8	
VIII-A.9 The Board completes state reports as required.	Record of report submissions to state authorities	Has the Board submitted required state reports in accordance with the prescribed time frames?	VIII-A.9	

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			Yes	No
VIII-A.10 The Board tracks expenditures by source of funds.	Financial Record State Reports Audit Reports	Has the Board devised a system of expense categories/accounts, which are connected in reasonable and intelligible ways to revenue sources?	VIII-A.10-1	
		Has the Board informed providers in advance of the sources of restricted funds for which they will likely be responsible?	VIII-A.10-2	
		Does the Board have a plan for how various restricted funds are to be allocated and used within the Board's system-of-care?	VIII-A.10-3	
		Has the Board implemented a system of reporting and monitoring procedures, which provide reasonable documentation as to how restricted resources were utilized, with appropriate adjustments to be made in financial, and accounting records response?	VIII-A.10-4	
VIII-A.11(a) The Governing Board officially acknowledges the Board's annual audit.	Audit Reports Governing Board Minutes	Was the Board's annual audit presented to the Governing Board and officially acknowledged?	VIII-A.11(a)	
VIII-A.11(b) If the Governing Board determines additional review is needed, it engages a trained financial professional for oversight of any portions of a Board's financial operations that may not have been addressed by the State Auditor's report.	Audit Reports Governing Board Minutes	Has the Board engaged a trained financial professional for oversight of any portions of a Board's financial operations that may not have been addressed by the State Auditor's report?	VIII-A.11(b)	

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VIII-A.11(c) The Governing Board approves a plan of correction to respond to any issues or concerns, which may be raised in the annual audit, or equivalent.	Plan of Correction Governing Board Minutes	Did the Governing Board approve the plan of correction prepared to respond to any issues or concerns, which were raised in the audit, or equivalent?	VIII-A.11(c)	
VIII-A.12 The Board's Budget for its administrative operations is broken out separately from payments made to contract providers.	Budget Documents and analyses	Has the Board broken administrative operations out separately in its budget?	VIII-A.12	
VIII-A.13(a) The Board uses computerized accounting software and up-to-date office technology sufficient to meet the needs of day-to-day operations.	Review of office facilities, equipment and procedures	Does the Board make use of computerized accounting software?	VIII-A.13(a)-1	
		Does the Board's computer system have internet capability?	VIII-A.13(a)-2	
		Does the Board computer system have a virus scan and firewall protection?	VIII-A.13(a)-3	
VIII-A.13(b) The Board's computer system provides for back-up protection.	As communicated and shared by the Board	Does the Board have a back-up system in place for their computer system?	VIII-A.13(b)	
VIII-A.14 The Board has provisions for redundancy and back-up, so that normal operations can continue in the event of an unanticipated staff vacancy.	Back-up and disaster plans. Position descriptions and training records	Has the Board made provisions for redundancy and back-up, so that normal operations can continue in the event of an unanticipated staff vacancy?	VIII-A.14	
VIII-A.15 The Board conducts analyses and prepares reports that connect fiscal and service/program data.	Board reports	Has the Board conducted analyses and prepared reports, which connect fiscal and service/program data?	VIII-A.15	

Board Finance and Operations:

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-A.16 The Board complies with local county rules for submission to the County Budget Commission or equivalent.	Tax Budget	Does the Board comply with their local timelines for submission of a tax budget if the Board has levied a tax?	VIII-A.16-1	
	Operating Budget	Does the Board comply with their local timelines for submission of an operating budget if the Board has not levied a tax?	VIII-A.16-2	

Board Finance and Operations:

Non-Medicaid Contracting Standards-

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-B.1 The Board-Agency non-Medicaid contract addresses at minimum the following elements: <ul style="list-style-type: none"> ▪ Governing Statutes, Rules & Authority ▪ Contract Period ▪ Provides for the Board to carry out its statutorily prescribed oversight monitoring & auditing function ▪ Mechanisms for Payment ▪ Contract Amount “Not to exceed amount” ▪ Cancellation Provisions ▪ Mechanisms for Revision (particularly to deal with mid-year reduction of state allocations) ▪ Reconciliation or Final Settlement Process ▪ Insurance & Liability ▪ Provisions of UR ▪ Affirms the status of agencies as independent contractors ▪ Local System Reports 	Board-Agency Contract Document	Does the Board-Agency contract :		
		Identify governing statutes, rules and authority?	VIII-B.1-1	
		Identify the contract period?	VIII-B.1-2	
		Provide for the Board to carryout its statutorily prescribed oversight, monitoring and auditing function?	VIII-B.1-3	
		Set forth the mechanisms for payment?	VIII-B.1-4	
		Include contract amount?	VIII-B.1-5	
		Have a cancellation provision?	VIII-B.1-6	
		Have a mechanism for revision (particularly to deal with a mid-year reduction of state allocations)?	VIII-B.1-7	
		Describe any reconciliation or final settlement process that is to take place?	VIII-B.1-8	
		Address issues of insurance and liability?	VIII-B.1-9	
		Describe provisions of UR?	VIII-B.1-10	
		Affirm the status of agencies as independent contractors?	VIII-B.1-11	
Include local system reports?	VIII-B.1-12			

Board Finance and Operations:

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-B.2(a) The Board has written guidelines and requirements for the submission of program plans and budget proposals from organizations intending to contract with the Board.	Policies and Procedures Application Guidelines	Does the Board have written guidelines and requirements for the submission of program plans and budget proposals from organizations intending to contract with the Board?	VIII-B.2(a)	
VIII-B.2(b) The financial portion of the application incorporates the UFMS/UCR formats.	Application guidelines	Do the financial portions of the application incorporate the UFMS/UCR formats?	VIII-B.2(b)	
VIII-B.3 120-day notices issued by the Governing Board meet the following criteria: timely (at least 120 days before the contract termination date), describe the proposed change, and provide rationale for the proposed change.	120 Day notices	Did the Board issue 120-day notices as least 120 days before the contract termination date?	VIII-B.3-1	
		Does the Governing Board issued 120 day notices describe the proposed change?	VIII-B.3-2	
		Does the Governing Board issued 120 day notices provide rationale for the proposed change?	VIII-B.3-3	
VIII-B.4 Board-agency contracts are signed and executed in a timely fashion.	Contract Documents Board Plans	Were the Board-agency contracts signed and executed prior to the expiration of the previous contract or interim arrangements negotiated?	VIII-B.4	
VIII-B.5 The Governing Board has formal provisions setting forth the manner in which contractually related disputes with contract agencies would be dealt.	As communicated and shared by the Board	Does the Governing Board have formal provisions setting forth the manner in which contractually related disputes with contract agencies would be dealt?	VIII-B.5	

Board Finance and Operations:

MACSIS Operation Standards-

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-C.1 The Board has written documentation for the operations of MACSIS, that addresses at a minimum: <ul style="list-style-type: none"> ▪ Enrollment ▪ Membership Maintenance ▪ Determination of Co-payment Responsibilities ▪ Routine Processing of Files ▪ Adjudication of Held Claims ▪ Making Payments 	Written Documentation demonstrating adherence to the MACSIS Guidelines Written Documentation demonstrating how the Board operates the MACSIS Guidelines	Does the Board have written documentation that addresses the following:		
		Enrollment?	VIII-C.1-1	
		Membership maintenance?	VIII-C.1-2	
		Determination of client co-payment responsibilities)?	VIII-C.1-3	
		Routine processing of files?	VIII-C.1-4	
		Adjudication of held claims?	VIII-C.1-5	
		Making payments?	VIII-C.1-6	
VIII-C.2(a) The Governing Board has established a benefits plan for clients enrolled in the MACSIS system.	MACSIS Benefit Plans Member/Enrollee and Provider Handbooks, Manuals, etc.	Has the Governing Board established a benefit plan for clients enrolled in the MACSIS system?	VIII-C.2(a)	
VIII-C.2(b) Benefits Plans are communicated to both providers and enrollees.	As communicated and shared by the Board	Does the Board have a mechanism in place to ensure both enrollees and providers have access to the benefit plan?	VIII-C.2(b)	

Board Finance and Operations:

Standards	Documentation/ Evidence	Self Assessment	Checklist	
			Yes	No
VIII-C.3 Provisions are in place to afford clients an opportunity to appeal adverse decisions regarding how their MACSIS benefits are applied and claims adjudicated.	MACSIS Benefit Plans Member/enrollee and provider handbooks, manuals, etc.	Does the Board have provisions in place to afford client an opportunity to appeal adverse decisions regarding how their MACSIS benefits are applied and claims adjudicated?	VIII-C.3	

Board Finance and Operations:

Reports and Records Standards-

Standards	Documentation / Evidence	Self Assessment	Checklist	
			Yes	No
VIII-D.1 Board records are maintained in an organized manner that provides for ready access to documents when needed.	Physical examination of records arrangements	Does the Board have the ability to retrieve/access historical records?	VIII-D.1	
VIII-D.2(a) Board records are maintained in a secure manner.	Physical examination of records arrangements	Does the Board have a mechanism in place to monitor access to records?	VIII-D.2(a)	
VIII-D.2(b) Records that contain HIPAA defined PHI (Protected Health Information) conforms to HIPAA Privacy and Security provisions.	Physical examination of records arrangements	For records that contain HIPAA defined PHI, is access restricted to staff on a need to know basis?	VIII-D.2(b)	
VIII-D.3 The Board has developed a record retention and disposal policy/ schedule in accordance with the applicable records commission.	Policy/ Schedule Records Commission Meeting Minutes (for multi-county boards)	Does the Board have a record retention and disposal policy/ schedule?	VIII-D.3-1	
		Has the multi-county Board developed a records commission composed of the chairperson of the Governing Board, a fiscal representative and a legal representative of the governing Board?	VIII-D.3-2	
		Is there evidence where the multi-county Board's records commission has met at least once every twelve months?	VIII-D.3-3	

Board Finance and Operations:

Auditing of Contract Agencies Standards-

Standards	Documentation / Evidence	Self Assessment	Checklist	
			Yes	No
VIII-E.1 The Board has written documentation setting forth how it will conduct its annual financial compliance audits of agency programs and services.	Policies and Procedures Board/Provider Contract Provisions	Does the Board have written documentation setting forth how it will conduct its annual audits of agency programs and services?	VIII-E.1	
VIII-E.2 The Board assures that copies of the contracted agency's audits are provided to the Directors of ODMH/ODADAS, the Auditor of State and the County Auditor(s) of the Board's Service district.	Cover letters documenting audit reports being submitted	Is there evidence that the Board has submitted copies of their contracted agencies audit reports to: <ul style="list-style-type: none"> ▪ State Departments? ▪ Auditor of State? ▪ County Auditor(s) or the Board's service district? 		
			VIII-E.2-1	
			VIII-E.2-2	
			VIII-E.2-3	
VIII-E.3 The Board uses audit results and other monitoring information to enhance the service delivery system operations.	As communicated and shared by the Board	Does the Board use audit results and other monitoring information to enhance the service delivery system?	VIII-E.3	
VIII-E.4 The Board has provisions for monitoring and reviewing the corrective action plans of audit findings prepared by contract agencies.	As communicated and shared by the Board	Does the Board have a mechanism in place to monitor and review corrective action plans of audit findings prepared by contract agencies?	VIII-E.4	