



# Financial Desk Audits

1. Financial Audit Org 65E-14 (1) Does NSP have a "Retention and Access Requirement for Records Policy" ?
  
2. Financial Audit Org 65E-14 (10) If NSP received a Federal or State Single audit, skip this section. If NSP did not receive a Federal or State Single audit, do they have a policy to address the criteria for Property as outlined in F.A.C. 65E-14.010?
  
3. Financial Audit Org 65E-14 (14) Does LSFHS have a "Care Coordination Policy" that addresses all the criteria outlined in F.A.C. 65E-14.014(1)(a)-(f) for our NSPs?
  
4. Financial Audit Org 65E-14 (2) Did the NSP engage an independent auditor to perform an annual single or program specific audit?
  
5. Financial Audit Org 65E-14 (21) Which OMB circular is the NSP utilizing to account for their expenditure of State funds? OMB Circular A-110, OMB Circular A-122, OMB Circular A-133, OMB Circular A-87 or 2 CFR 200.
  
6. Financial Audit Org 65E-14 (23) Did the NSP update their sliding fee scale and uniform schedule of discounts to reflect current poverty guidelines, household income, financial assets and family size, as declared by the person or the person's guardian? If so, do we have it on file? If this does not apply to their organization, do we have a waiver on file?
  
7. Financial Audit Org 65E-14 (3) Was a single audit submitted and accepted by the Federal Data Clearing House located at <https://harvester.census.gov>?
  
8. Financial Audit Org 65E-14 (31) Does the NSP have a written plan for allocating indirect and direct cost to covered services?
  
9. Financial Audit Org 65E-14 (33) Did the NSP submit the CF-MH 1042, SAMH Projected Operating and Capital Budget?
  
10. Financial Audit Org 65E-14 (34) Did the NSP submit the CF-MH 1043, Agency Capacity Report?
  
11. Financial Audit Org 65E-14 (35) Did the NSP submit the CF-MH 1045, Program Description?
  
12. Financial Audit Org 65E-14 (39) Did LSFHS have to impose any financial penalties on the NSP due to non-compliance with a CAP?
  
13. Financial Audit Org 65E-14 (4) Did the NSP submit the CF-MH 1034, Schedule of State Earnings?
  
14. Financial Audit Org 65E-14 (5) Did the NSP submit the CF-MH 1035, Schedule of Related Party Transaction Adjustments?
  
15. Financial Audit Org 65E-14 (6) Did the NSP submit the CF-MH 1036, Schedule of Bed-Day Availability Payments?



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16. Financial Audit Org 65E-14 (7) Did the NSP submit the CF-MH 1037, Schedule of Actual Expenses and Revenues?
  
17. Financial Audit Org 65E-14 (8) Did the NSP have any findings? If so, was an audit findings letter sent to their executive management?
  
18. Financial Audit Org 65E-14 (9) Did the NSP address their MATCH requirements in their audit footnotes or in a MATCH memo?
  
19. Financial Audit Org Contract (1) If a monitoring was performed in the year previous to this review, have all deficiencies been corrected or cleared within specified time frames?
  
20. Financial Audit Org Contract (2) If the NSP does not receive a Federal or State Single Audit, have they submitted the required fiscal management policies and procedures required by Incorporated Document 19?
  
21. Financial Audit Org Contract (3) Has the NSP furnished LSFHS with written verification of comprehensive general liability insurance coverage (broad form coverage), specifically including premises, fire and legal liability to cover managing the Network Service Provider and all of its employees?
  
22. Financial Audit Org Contract (4) Has the NSP furnished LSFHS with written verification of professional liability insurance coverage, including errors and omissions coverage, to cover the Network Service Provider and all of its employees?
  
23. Financial Audit Org Contract (5) Are all NSP insurance policies provided by insurers licensed or eligible to do and that are doing business in the State of Florida?