



Financial 65E-14 Audit

1. Financial Audit Org 65E-14 (01) (65E-14.002) Does NSP have a "Retention and Access Requirement for Records Policy" ?
2. Financial Audit Org 65E-14 (02) (65E-14.003/2CFR200.0-.521/ Florida Chp. 10.650/F.S. 215.97/ 45 CFR 96.31) Did the NSP engage an independent auditor to perform an annual single or program specific audit?
3. Financial Audit Org 65E-14 (03) (65E-14.003/2CFR200.0-.521/ Florida Chp. 10.650/F.S. 215.97) Was a single audit submitted and accepted by the Federal Data Clearing House located at <https://harvester.census.gov>?
4. Financial Audit Org 65E-14 (04) (65E-14.003) Did the NSP submit the CF-MH 1034, Schedule of State Earnings?
5. Financial Audit Org 65E-14 (05) (65E-14.003) Did the NSP submit the CF-MH 1035, Schedule of Related Party Transaction Adjustments?
6. Financial Audit Org 65E-14 (06) (65E-14.003) Did the NSP submit the CF-MH 1036, Schedule of Bed-Day Availability Payments?
7. Financial Audit Org 65E-14 (07) (65E-14.003) Did the NSP submit the CF-MH 1037, Schedule of Actual Expenses and Revenues?
8. Financial Audit Org 65E-14 (08) (65E-14.003) Did the NSP have any findings? If so, was an audit findings letter sent to their executive management?
9. Financial Audit Org 65E-14 (09) (65E-14.005/F.S. 394 Part IV) Did the NSP address their MATCH requirements in their audit footnotes or in a MATCH memo?
10. Financial Audit Org 65E-14 (10) (65E-14.010) 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?
11. Financial Audit Org 65E-14 (11) (65E-14.010(10)(b)1.a.-g.) Does the NSP maintain property records that include the minimum criteria of the following: serial and model number, description, source of funds, acquisition date, cost and location of property?
12. Financial Audit Org 65E-14 (12) (65E-14.010 (10)(b)2.) Does the NSP conduct a physical inventory of equipment annually and reconcile the results to property records?
13. Financial Audit Org 65E-14 (13) (65E-14.010 (10)(b)3.) Has the NSP implemented a control system and maintenance procedures to prevent loss, damage or theft of assets?
14. Financial Audit Org 65E-14 (14) (65E-14.014) 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?
15. Financial Audit Org 65E-14 (15) (65E-14.014(2)(a)-(c)) Does the NSP assist consumers who are eligible for Medicaid or other benefit programs to complete the application process, assist with required eligibility documentation and provide guidance to appeal a denial of eligibility or coverage?



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16. Financial Audit Org 65E-14 (16) (65E-14.014(3)(a)-(b)) Did the NSP bill LSFHS for individuals who have third party insurance coverage when the services provided are paid under the insurance plan; or recipients of Medicaid, or another publicly funded health benefits assistance program, when the services provided are paid by said program?

17. Financial Audit Org 65E-14 (17) (65E-14.014(6)(a)-(f)) Was the NSP required to refund LSFHS or DCF for ineligible services, services to individuals which exceed the standards set forth under subsections (3) and (4) in this rule, services not actually provided, undocumented services, services provided to a Medicaid-eligible individual prior to becoming a Medicaid recipient when those services are subsequently covered under a retroactive Medicaid reimbursement determination and any amount owed because of a violation of contract or rules?

18. Financial Audit Org 65E-14 (18) (65E-14.014(8)(a)-(c)) Did LSFHS monitor a sample of individual consumer records for services provided by NSP?

19. Financial Audit Org 65E-14 (19) (65E-14.014(8)(b)) If yes to above question, were the following verified; the eligible consumer is eligible under the priority population criteria defined in F.S. 394.674 as follows:

(a) For adult mental health services:

1. Adults who have severe and persistent mental illness, as designated by the department using criteria that include severity of diagnosis, duration of the mental illness, ability to independently perform activities of daily living, and receipt of disability income for a psychiatric condition. Included within this group are:

a. Older adults in crisis.

b. Older adults who are at risk of being placed in a more restrictive environment because of their mental illness.

c. Persons deemed incompetent to proceed or not guilty by reason of insanity under chapter 916.

d. Other persons involved in the criminal justice system.

e. Persons diagnosed as having co-occurring mental illness and substance abuse disorders.

2. Persons who are experiencing an acute mental or emotional crisis as defined in s. 394.67(17).

(b) For children's mental health services:

1. Children who are at risk of emotional disturbance as defined in s. 394.492(4).

2. Children who have an emotional disturbance as defined in s. 394.492(5).

3. Children who have a serious emotional disturbance as defined in s. 394.492(6).

4. Children diagnosed as having a co-occurring substance abuse and emotional disturbance or serious emotional disturbance.

(c) For substance abuse treatment services:

1. Adults who have substance abuse disorders and a history of intravenous drug use.

2. Persons diagnosed as having co-occurring substance abuse and mental health disorders.

3. Parents who put children at risk due to a substance abuse disorder.

4. Persons who have a substance abuse disorder and have been ordered by the court to receive treatment.

5. Children at risk for initiating drug use.

6. Children under state supervision.

7. Children who have a substance abuse disorder but who are not under the supervision of a court or in the custody of a state agency.

8. Persons identified as being part of a priority population as a condition for receiving services funded through the Center for Mental Health Services and Substance Abuse Prevention and Treatment Block Grants.



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20. Financial Audit Org 65E-14 (20) (65E-14.016) Did the NSP have any related party transactions that resulted in additional costs to LSFHS/DCF and were deemed unallowable costs?
21. Financial Audit Org 65E-14 (21) (65E-14.017(3)) All SAMH-Funded Entities shall use the accounting standards established by 2 C.F.R. §§200.0-.521, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as incorporated by reference in Rule 65E-14.001, F.A.C., to account for the expenditure of funds.
22. Financial Audit Org 65E-14 (22) (65E-14.017(4)) Does the NSP report actual expenditure data monthly to LSFHS according to reporting requirements and templates as required by their contract?
23. Financial Audit Org 65E-14 (23) (65E-14.018(2)(a) and 65E-14.018(4)(a)/F.S.394.674) 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?
24. Financial Audit Org 65E-14 (24) (65E-14.018(2)(b)/F.S.409.9081) Did the NSP request sliding fee payments from persons not eligible for Medicaid or receiving services ineligible under Medicaid; and whose household income is less than 150 percent of the federal poverty income guidelines in accordance with Section 409.9081, F.S. ?
25. Financial Audit Org 65E-14 (25) (65E-14.018(2)(c) /F.S.409.212) Is the NSP requesting contributions towards treatment costs from the following type of consumers:
1. Persons who receive optional supplementation payments or are receiving a supplemental security income check;
 2. Persons determined to be eligible for optional supplementation by the department; and
 3. Persons who meet program eligibility criteria for assisted living facilities, foster care family placements, long-term residential care, or any other special living arrangements.
26. Financial Audit Org 65E-14 (26) (65E-14.018(4)(b)) Did the NSP document the consumers annual household income, family size and appropriate level of sliding fee income required per visit, in the consumer's chart?
27. Financial Audit Org 65E-14 (27) (65E-14.021(1)(a)-(oo)) Did the NSP only bill LSFHS for approved covered services?
28. Financial Audit Org 65E-14 (28) (65E-14.021(1)(a)-(oo)4) Did the NSP have the proper audit documentation for each covered service tested during data validation?
29. Financial Audit Org 65E-14 (29) (65E-14.021(3)) Did the NSP utilize the correct measurement standard for each covered service tested during data validation?
30. Financial Audit Org 65E-14 (30) (65E-14.021(5)(a)) Does the NSP have a current FY budget to account for revenues and expenditures?
31. Financial Audit Org 65E-14 (31) (65E-14.021(5)(b)) Does the NSP have a written plan for allocating indirect and direct cost to covered services?



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32. Financial Audit Org 65E-14 (32) (65E-14.021(5)(c)) Does the NSP account for revenue in accordance with Generally Accepted Accounting Principles?
33. Financial Audit Org 65E-14 (33) (65E-14.021(5)(d)/65E-14.021(5)(e)1.a.) Did the NSP submit the CF-MH 1042, SAMH Projected Operating and Capital Budget?
34. Financial Audit Org 65E-14 (34) (65E-14.021(5)(e)1.b.) Did the NSP submit the CF-MH 1043, Agency Capacity Report?
35. Financial Audit Org 65E-14 (35) (65E-14.021(5)(e)1.c.) Did the NSP submit the CF-MH 1045, Program Description?
36. Financial Audit Org 65E-14 (36) (65E-14.021(7)1.a.-b.) Did the NSP only invoice for covered services that have been contracted for and during the correct contract period?
37. Financial Audit Org 65E-14 (37) (65E-14.021(7)2.) Did the NSP invoice LSFHS for any covered service paid for by another source?
38. Financial Audit Org 65E-14 (38) (65E-14.021(7)3.a.-b.) Did the NSP bill LSFHS for individuals that received any covered service that was partially compensated by Medicaid, or another publicly funded benefits program source or from an individual's share of service cost, when that cost is reimbursable by Medicaid, or another publicly funded benefits program?
39. Financial Audit Org 65E-14 (39) (65E-14.021(7)4.(b)/ F.A.C. 65-29.001) Did LSFHS have to impose any financial penalties on the NSP due to non-compliance with a CAP?
40. Financial Audit Org 65E-14 (40) (65E-14.021(7)4.(c)) Does the NSP include a signed attestation by the fiscal agent identified in the entity's contract or subcontract that, to the best of the fiscal agent's knowledge at the time of invoice submission, no other payer source was available or approved to reimburse the entity for the services submitted for reimbursement, in each monthly invoice packet?
41. Financial Audit Org 65E-14 (41) (65E-14.021(7)(e)1.) Did the NSP establish procedures for documenting and reporting service events in such a manner as to provide a clear and distinguishable audit trail?