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Document Scope: (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH Central Office and its functions.
 - The requirements herein apply, verbatim, to GCBH and its network providers².
 - X - The requirements herein apply both to GCBH and its network providers². Additionally, network providers must have internal documents outlining their processes for implementing the requirements, insofar as they relate to actions for which network providers are responsible.
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PURPOSE: To define the process for annual fiscal audits.

DEFINITIONS

- I. None

POLICY

- A. Greater Columbia Behavioral Health. LLC BH-ASO (GCBH) requires that all Network Providers under contractual agreement with GCBH have an annual fiscal audit performed and submitted to GCBH.

PROCEDURE

1. All fiscal audits are conducted in accordance with applicable federal and state regulations, governmental auditing standards, and generally accepted accounting principles, and OMB Circular A-128 or A-133.
2. The Network Providers, under direct contract with the GCBH are responsible for sending audit reports to the GCBH as soon as the report is available. Responses to previous management findings and disallowed or questioned costs are included with the audit report.
3. The Network Provider is responsible for any audit exceptions incurred by its own organization. The Provider remits to the GCBH any disallowed costs resulting from the final audit of the Provider's own organization.

APPROVAL



Karen Richardson or Sindi Saunders, Co-Directors

11/07/2019

Date