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| | <input type="checkbox"/> Plan | <input type="checkbox"/> System Description | Last Reviewed: | 4/10/2023 |
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Revisions: 11/07/2019, 3/25/2022

Document Scope: (applies to Policy & Procedure only)

- The requirements herein apply only to the GCBH BH-ASO Central Office and its functions.
- ☒ The requirements herein apply, verbatim, to GCBH BH-ASO and its network providers².
- The requirements herein apply both to GCBH BH-ASO 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.

PURPOSE: To define the processes for conducting periodic accounting reviews of Greater Columbia Behavioral Health, LLC BH-ASO (GCBH BH-ASO) contractor accounting records.

POLICY

- A.** GCBH BH-ASO conducts periodic accounting reviews of GCBH BH-ASO contractor accounting records to monitor compliance with GCBH BH-ASO policy and contractual requirements. GCBH BH-ASO contractors include those contractors directly or indirectly funded by GCBH BH-ASO.

PROCEDURE

1. Accounting reviews specifically address but are not limited to the following areas:
 - 1.1. Substantiate funding expended for direct services.
 - 1.2. Ensure appropriate allocation, use, and classification of interest earnings and any unexpended GCBH BH-ASO funds.
 - 1.3. Substantiate and monitor the level of unexpended GCBH BH-ASO funds or reserve funds held by the contractor.
 - 1.4. Ensure compliance with maintenance of effort contractual requirements.
 - 1.5. Review contractor budget and cost allocation.
 - 1.6. Verify use and classification of GCBH BH-ASO advance funds held by the contractor.
 - 1.7. Verify revenue and expenditure financials and federal block grant reported information with contractor accounting records.
2. GCBH BH-ASO contractors provide, at the request of GCBH BH-ASO, copies of their agency budget and cost allocation plans. Budget and cost allocation plan information are presented in such a manner to substantiate GCBH BH-ASO funding allocation within the agency.

APPROVAL



Karen Richardson or Sindi Saunders, Co-Directors

4/10/2023

Date