



Children's Board of Hillsborough County  
Fiscal Reporting Requirements  
Handbook  
FY 2016

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## Purpose

This handbook will provide an overview of the fiscal reporting requirements when contracting with the Children's Board of Hillsborough County (CBHC). This handbook does not supersede requirements in the General Terms and Conditions of the Children's Board contract. This document was developed to be used as a reference guide.

## Role of the Fiscal Program Support and Contract Managers

The Fiscal Program Support and Contract Manager assigned to the contract are responsible for assisting providers and documenting compliance with the Children's Board contract. The Contract Manager is the primary contact regarding any questions or requested changes in the contract. The Contract Manager will work with the Fiscal Program Support staff regarding fiscal issues.

## Audited Financial Statements Requirement

Agencies must submit audited financial statements within 180 days after the close of the provider's fiscal year. Review the information below from the Children's Board Policies and the General Terms and Conditions (GTC) of the contract. If your agency is not able to meet this requirement, contact your assigned fiscal representative at least 45 days prior to the due date. All extension requests must be presented to the CBHC Board Executive Committee for approval in order to continue payments after the due date of the audited financial statements.

*Collaborative Contracts with a Lead Agency* - The lead agency must first approve an extension request prior to submitting the request to the Children's Board fiscal representative.

The full sections of the Board policy and GTC regarding this issue are included below.

The audit submission requirements originate from the **Children's Board Policy**:

### 2.13 Audit Requirements

- A. The Agreement between the Children's Board and Funded Agencies. The Agreement between the Children's Board and funded agencies states that for any funded agency's fiscal year ending during the term of the Agreement and for any fiscal year during which revenues or expenditures are recognized by the provider for the program covered by the Agreement, **the provider will submit to the Children's Board (within 180 days after the close of the provider's fiscal year)** year-end audited financial statements and any related management letters, any related communications or reports on internal control, and any related reports on compliance with laws and regulations.
- B. A Review of the Provider Agency's Financial Statements. A review of the provider agency's financial statements is acceptable for provider agencies with a current fiscal year budget of less than \$300,000.

C. Newly Funded Agencies without Audits or Reviews. For provider agencies who have not previously received Children’s Board funding and who do not have audited or reviewed financial statements, the Children’s Board staff may conduct a review of such provider agency’s fiscal capacity during the first quarter of the contract period. The Children’s Board staff will require that the provider agency put in place a written audit preparation process that includes at least the following items:

1. Preparation of monthly financial statements
2. General ledger (reconciled)
3. Source documents (checks, reconciled bank statements)

The written audit preparation process shall be subject to review and written approval by the Children’s Board staff.

D. An Audit or Review. An audit or review (depending on the total agency budget amount for such newly funded agencies) must be completed by the end of the contract period.

E. Failure to Submit Audits or Reviews. The approval of the Executive Committee of the Children's Board shall be required to continue payments under the Agreement to any provider who has not furnished the Children's Board with an acceptable audit or review report within 180 days after the close of the provider's fiscal year or before the end of the contract period in the case of newly funded agencies who lack prior audits or reviews as described in “Newly Funded Agencies Without Audits or Reviews” above.

*The Board Policy requirements are included in the **Contract General Terms and Conditions:***

**14. b. Required Audits:** For any PROVIDER fiscal year ending during the term of this Agreement and for any fiscal year during which revenues or expenditures are recognized by the PROVIDER for the program covered by this AGREEMENT, the PROVIDER will submit to the CHILDREN'S BOARD (within 180 days after the close of its fiscal year) year-end Financial Statements of the PROVIDER audited by a Certified Public Accountant (CPA) and any related management letters, any related communications or reports on internal control and any related reports on compliance with laws and regulations. In the event that the PROVIDER is unable to comply with the 180 day requirement, a request for an extension of time must be submitted to the CHILDREN'S BOARD prior to the end of the 180 day period. Failure to furnish an audit shall be a basis for denial and/or refund of project funds by the PROVIDER to the CHILDREN'S BOARD. The audit shall separately identify for the program funded by this Agreement, the revenues by funding source, expenditures, and any refunds or transfers; and present this information either in the body of the Financial Statements, in the footnotes to the Financial Statements, or in a supplementary schedule. The auditor's report must include an opinion on all of the basic financial statements of the PROVIDER. The audit shall be conducted in accordance with generally accepted auditing standards as promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).

## **Budget**

The annual budget provides a summary of the cost for the delivery of services included in the contract. It also provides the other revenue sources supporting the program. Each budget line item must include a narrative describing the detail of what is included and how the amount is determined. All costs included in the budget should be necessary based on the program model – contributing to the outcomes listed in the contract. Instructions for the development of the budget narrative are included in Appendix A.

- New Program Budget forms are provided with CBHC funding releases.
- Continuation Program Budget forms are provided each year for those contracts recommended for continuation.
- The budget forms provided are not to be altered.

The lead agency with subcontractors is responsible for reviewing subcontractor budgets prior to submitting budgets to CBHC.

## **Reimbursement Requests**

Reimbursement requests must be submitted using the form provided by CBHC. Please do not change the forms. Forms are fiscal year specific therefore do not use forms from previous years. Instructions for completing a reimbursement request are included in the Excel file under a separate tab.

Once the contract has been executed, the reimbursement request form will be sent to the fiscal representative at the provider agency. A reimbursement request must be submitted for each month. Reimbursements may be submitted more than once a month. Final reimbursement requests are due 45 days after the end of the contract period.

Expenses included on the reimbursement request must be for services performed and items purchased and received during the contract period, including salaries. We recommend that reimbursement requests for the first and last months of the contract period are double checked to be sure that expenses are included in the correct contract period.

All items included on a reimbursement request must have been included in the budget. Each item requested for payment should include information in all fields on the reimbursement form. This includes the vendor being paid, check date, check or voucher number, total check amount, amount charged to CBHC, and a description of the item (i.e. month paying for or who attended training). List all check numbers, dates and amounts for payroll items if there is more than one pay date.

CBHC processes payments weekly. If the reimbursement request has been submitted by Friday, with all information completed correctly, payment will be made the following Friday. Expenses included on the reimbursement request must have been paid prior to submitting the request.

If all required information is not provided on a reimbursement request, the provider fiscal staff will be contacted to correct or “update” the reimbursement form. Payment will not be completed until all requested information is submitted correctly.

The maximum allowable administrative/indirect cost that can be invoiced is 10% of the direct expenses (less subcontractors) invoiced for any month. See Appendix A: Continuation Budget Instructions - Contractual Services section for a detailed explanation of the maximum amount of administration/indirect paid when subcontractors are included in the budget.

CBHC does not pay sales tax for contract reimbursed expenses if purchases are made in Florida.

## **Budget Modifications**

All budget modification requests start with a discussion with your contract manager. The contract manager will work with the fiscal program support staff to process the request. **Budget modification requests are due by July 1<sup>st</sup>.**

Discuss any possible spending outside of the budget with your contract manager – even if under the threshold requiring a budget modification.

Budget modifications are required if spending of more than 10% or \$500 (whichever is greater) in a budget category (Salaries, Benefits, Contractual Services, Occupancy, and Other). All requests for reimbursement for expenses not included in the approved budget must be done prior to spending the dollars.

Once the request has been discussed with the contract manager, use the budget modification form provided with the executed contract. Instructions for completing a budget modification are included on a tab in the Excel file.

Each item being requested in a budget modification must include narrative, both in the increase and the decrease section. The narrative should describe how the new amount was determined and how the change will affect services being delivered. If all required information is not provided, this may delay the approval process.

*Collaborative Contracts with a Lead Agency* - The lead agency must first approve a budget modification request prior to submitting the request to the Children’s Board contract manager for final Children’s Board approval.

## **Budget to Actual Report**

The budget to actual report is required in order to explain the differences between the approved budget items and the actual spending for the period of time covered in the report. The budget to actual report is submitted quarterly. This report includes both the total program revenue and

expenditures. A variance report is required for all differences of 10% or more in each budget category.

This report is submitted on the Excel form. Due dates are included in the contract. Submit the budget to actual report to the fiscal program support staff by the dates indicated in the contract.

### **Fiscal Site Visits**

Fiscal Program Support staff conduct a site visit each year and reviews back up support for a sample of reimbursement requests submitted. An index of requested items will be furnished to the provider agency two weeks in advance of the scheduled site visit.

Lead agencies with subcontracts must perform site visits for all subcontractors prior to CBHC site visit.

A Fiscal and Organizational Site Visit Interview Form must be completed by the agency and submitted to CBHC prior to the site visit. A copy of this document is found in Appendix B.

Site visit reports document the following:

- Is there documentation of a process in place to review invoices to determine that the expenses were related to the contract?
- Were funds spent according to the contract budget?
- If expenses were allocated, how were the allocations determined?
- If a lead agency; were subcontractor site visits performed?

### **Annual Contract Evaluation and Recommendation for Continuation Funding**

Program contracts are evaluated annually in order to make recommendations to the Board for continued funding. The evaluation includes compliance with general terms and conditions, program compliance, and fiscal compliance. The process includes three parts evaluated in May, August, and November. The evaluation document is included in Appendix C.

### **Provider Improvement Plans**

This process is used when funded agencies are not meeting the desired outcomes or are non-compliant with the terms and conditions of the contract, including fiscal requirements.

A three level monitoring system has been developed. The full procedure is included in Appendix D.

## **Administrative Services Organization (ASO)**

Designated case management programs are provided with an ASO allocation. ASO flexible funds are utilized by case managers to purchase services for participants in the CBHC funded program. All programs receiving an allocation are monitored each year.

ASO monitoring reports document the following:

- Does the service or support purchased by the ASO relate back to a goal or a need in the Family Support Plan?
- Is there evidence that the family actually received the service or support?
- Were guidelines followed by the agency receiving the allocation?
- The ASO Monitoring Protocol is included in Appendix E.

**The following documents provided in the appendices provide more detail in each area.**

## APPENDIX A – CONTINUATION BUDGET INSTRUCTIONS

### CONTINUATION BUDGET INSTRUCTIONS

Please refer to the Children’s Board preliminary funding recommendation by program provided in the e-mail sent to your agency.

The Children’s Board Continuation Budget provides specific revenues and expenditures for the program to be funded by the Children's Board for the next contract period.

Narrative explanations are required for all revenue sources and expenditures included in the budget. Provide detail in each narrative line of how the total program budget amount was determined. This budget should describe the total cost of the project. If the budgeted amount is an allocation of a total expenditure of the agency, provide the total amount of the expenditure and detail of how the amount budgeted for the direct use of the program was determined.

***Do not add or change categories or line items listed on the budget forms.***

### REVENUES

Include all revenue sources for the program (not agency). Please explain in the narrative section whether the various revenue sources of funds are committed or anticipated, and the time frame the funding covers.

If the budget is for a lead agency with subcontractor partners, include all revenue sources for the subcontractors in the lead agency budget in the total program columns. Indicate which subcontract the revenue is generated from.

**Other Funding Sources:** Include all other revenue sources in this section. This includes other grantors, contributions, fund raising events, in-kind, etc. List each source of revenue on a separate line for this program by individual funder or type of revenue. Include the following information in the narrative: if the revenue source pays for or does not pay for certain expenditures, if the revenue source has a required match and the length of the match commitment, and if the revenue source is time limited. Be specific when listing in-kind revenue (for example in-kind rent, in-kind volunteers, in-kind goods).

If your program includes an Administrative Services Organization (ASO) allocation, include the allocation amount in this section as a line item (and in the expenditure section in the total program budget column – not included in the CBHC budget amount).

**Total Revenue:** Sum of all revenue lines.

### EXPENDITURES

When budgeting for the next contract period, explain any change of more than 10% in a budget line item from the prior year.

The purpose of the narrative is to describe how the total program budget amounts were determined

for each line item in the budget. It is not necessary to justify the reason for the expense. All costs included in the budget should be necessary based on the program model – contributing to the outcomes listed in the contract.

**Salaries:**

The amount included in the budget should only be the percentage of the position’s time providing direct services for this program in order to successfully complete contract outcomes. This time also includes meetings and training. Include a brief description of the duties for each position in the budget narrative section. If a position is not 100% allocated to the program, provide the method of determining the percentage allocated to the program in the narrative section. The CBHC may request a time study.

**Salary Detail Sheet** - For each program position, enter the information requested in each column. Take the time to review each column and verify that all of the information is correct based on the duties of the position for the agency and program and how much CBHC is funding each position.

**NEXT FISCAL YEAR Name and Position Title (include FTE)** - The name of the individual occupying the position, if known, and the title of the position (should be the same as that appearing on the organizational chart and the job description). Please state whether the position is a full-time position (1.0 FTE) or part-time position with the **agency**. If part-time, indicate the percentage of full-time (e.g. .50 FTE). If positions are working on a neighborhood based contract, list the neighborhood(s) name or zip code(s) in which the position will be working in the narrative.

**GROSS ANNUAL SALARY** - Total annualized salary (expense) to the **agency** for each position.

**% OF TIME IN PROGRAM** - Percentage of time spent **directly on program activities** regardless of funding source (total program expense).

**NEXT FISCAL YEAR Total Program Salary** - Total salary expense of the program. The gross salary amount is multiplied by the % of time in program to determine the total program salary.

**NEXT FISCAL YEAR CBHC Amount** – The total salary expense of the program that is charged to the Children's Board. The amount cannot exceed the Total Program Salary.

**Example:**

A case manager works 30 hours per week for the agency and will be working 50% of that time for the program. CBHC will be paying for half of that expense. Another funder is paying for the other half.

Name and Position Title (FTE)	FY 2015 Gross Salary	FY 2015 % of Time in Program	FY 2015 Total Program Salary	FY 2015 CBHC Amount
Name: Tom Jones Position: Case Manager (.75 FTE)	26,000	50%	\$13,000	\$6,500

### **Benefits:**

Includes fringe benefits paid to or on behalf of employees including FICA, unemployment compensation, workers' compensation, health and life insurance, retirement, long term and short term disability, and/or cafeteria plan benefits. List the amount budgeted for each line item separately including rates or percentage of salary expense. Explain how the dollar amounts were calculated in the budget narrative including rates or monthly amount. Payroll processing fees are not included in this section. **Payroll processing fees are not allowable as a direct program expense but can be part of administrative/indirect expense.**

### **Contractual Services:**

**Subcontractor Partners** – If your agency is a lead agent, include those agencies that contribute to the outcomes for the contract. All subcontractor partners must be included on Attachment 4. A detailed subcontract agreement containing a scope of service description, CBHC General Terms and Conditions, and a full budget and narrative is also required for any work you will be contracting for that is required under a CBHC agreement with the lead agent; i.e., work described in the Scope of Service or EE Matrix/Work Plan. The administrative/indirect budget for the lead agency is limited to 10% of the first \$25,000 of each subcontract (for a maximum admin/indirect expense of \$2,500 for each subcontractor partner). The subcontractor is also allowed 10% admin/indirect expense in its budget. See the administrative/indirect cost section for an example calculation.

**Other Contractual Services** include costs of services rendered to the program by independent professional practitioners and/or consultants. List each vendor or type of professional service separately with a brief description of the service and how the amount was determined.

### **Occupancy Costs:**

Indicate the dollar amount budgeted for the space used to house program staff in Hillsborough County. In the rent line item, include the cost per square foot of the rented space, total square feet and the amount of the space being allocated. Include in-kind rent on a separate line in the rent line item. The budgeted items should directly relate to occupying the building or office space. Include a budget narrative that clearly describes the methodology for how the costs were determined. If amounts include an allocation of a portion of the total agency cost, include the total agency costs for a line item and the allocation method of the total program amount included in the budget for all line items.

**Example Narratives:** Building Lease/Rent – The building is 6,000 total square feet at a cost of \$12 per square foot. The program uses 40% of the space. Total program rent is \$2,400 per month or \$28,800 per year. Property Insurance - Total agency property insurance is \$4,000. Total program expense for property insurance is \$1,600 based on the use of 40% of the space of the building.

***Special note if the building is owned by the agency:*** Children's Board funds cannot reimburse for costs included as rent/lease to an agency that owns its building or for mortgage expenditures as that is funding for property acquisition. An occupancy allocation can be budgeted that includes

*expenditures directly related to the general maintenance of the building other than the mortgage & depreciation. Costs can include utilities, electronic security monitoring, minor repairs and maintenance, and janitorial expense. If this line item is budgeted, clearly explain what expenses are included and how the allocation was determined in the narrative. A full allocation plan including the specific items, amounts and method of allocation must be pre-approved by CBHC.*

### **Other Operating Costs:**

Other Operating costs are those costs directly related to providing program services. Provide specific detail in the narrative section as to the type of expenditure and amount for each line item requested. Describe how the amount was determined. If amounts include an allocation of a portion of the total agency cost, include the total agency costs for a line item and the allocation method of determining the amount being allocated to the program.

**Local Travel (Mileage):** This is the cost for travel in Hillsborough County for employees included within the CBHC budget only to provide services to clients, attend program related meetings, or attend local training events. Reimbursement will not be made for travel from or to the person's residence and the destination that is a regularly assigned work location. If the person's headquarters or primary work location is their residence and their work locations change daily, the initial mileage to their first work location and the mileage from their last work location to their residence each day are not reimbursable. Describe the estimated miles, rate paid (up to the federal rate - see [www.gsa.gov](http://www.gsa.gov) for current rate), position(s) to be paid, and the total number of positions.

**Postage:** Explain how the amount was determined and the purpose of mailing items.

**Insurance:** Include the cost for liability and vehicle insurance in this line. Property insurance can be budgeted in this line or in the occupancy line. Describe the total insurance cost for the agency and how the cost for the program was allocated.

**Rent & Lease/Equipment:** Include the rental cost for equipment used for the program. Describe the total cost and how the percentage was allocated for the direct use for the program.

**Repair & Maintenance /Equipment:** Include the repair and maintenance cost for equipment used for the program. Describe the total cost and how the percentage was allocated for the direct use for the program.

**Printing & Copying:** Include outside printing cost and per copy copying cost (if lease or maintenance for a copier is not charged in the equipment lines). Describe specific items to be printed in the narrative if known at this time.

**Advertising:** Include advertising for vacant positions or legal ads in this line item.

**Office Supplies:** Include consumable staff supplies in this line. Provide detail of what will be purchased if known or based on prior utilization and how the amount was determined.

**Computer Supplies:** Include computers, software, printer ink and other computer supplies. Provide detail of what will be purchased, how the amount was determined, and if for staff or community use.

**Operating Supplies:** Include consumable supplies that are not educational, office or computer supplies such as program cleaning supplies, paper products, and supplies for drug screening clients. Provide detail of what will be purchased if known and how the amount was determined in the budget narrative.

**Client Participant Supplies:** Includes program materials and items given to the client to take with them in this line. Examples are educational toys, educational materials, gift cards, snacks, back packs, and basic needs items not covered through the ASO. Provide detail of what will be purchased, how the amount was determined, and how it supports the program/curriculum.

*Special Note: If gift cards are purchased with CBHC funding a quality assurance system must be in place to track the purchase of and delivery of the card to the participant. This should be set up similar to a petty cash process. Participants/family members should sign a document acknowledging the receipt of the card. If the program has an ASO allocation, the gift card should be purchased through the ASO instead of the program contract.*

**Client/Participant/Community Activities:** Include items purchased for group or community activities including events with volunteers in this line. Examples are food, volunteer stipends, items for events, and the cost for field trips. Describe the kind of activity, how many per year, and estimated cost per each item/activity. Provide detail of what will be purchased and how the amount was determined.

**Memberships/Subscriptions/Licenses:** Include items that support and directly relate to the program. Be specific with titles and if purchased for the agency or a staff member in the budget narrative.

**Educational/Curriculum Supplies:** Include all supplies that staff or clients use during program activities (these are items that do not go home with clients or participants). This includes books, curriculum, etc. Provide detail of what will be purchased and how the amount was determined.

**Evaluation Supplies:** Include tools and/or questionnaires purchased in order to evaluate the program and/or participants in this line. Provide detail of what will be purchased and how the amount was determined.

**Fingerprint & Background Screening:** Include costs for volunteers only. Costs for employees are included in **admin/indirect** cost (see the admin/indirect section).

**In-Kind Expense:** Include all services and items donated to the program except in-kind rent (included in occupancy) in this line. List each type separately, for example, volunteers, donated goods, food, etc.

**Information Technology (IT) Expense:** Include IT expense for data systems specifically to generate information for reporting on CBHC outcomes and demographic information in this line. Provide detail of what this is paying for and how the amount was determined. Do not include allocation for general agency IT expense such as maintenance, servers, and/or staff. These costs can be included in the administration/indirect line.

**Leadership Council:** Include expenses for Leadership Council(s) comprised of program participants in this line. This includes items directly associated with the budget managed by the Leadership Council. Provide detail of what will be purchased and how the amount was determined in the budget narrative.

**Moving:** Include expenses to move programmatic materials – for example an exhibit.

**Outreach:** Include advertising for program activities or events, purchases of give-away items for outreach events, and vendor fees. Include a description of where the ads will be purchased and/or what types of items will be purchased for what purpose.

**Provider Mini-Grants:** Include only provider mini grants that have been pre-approved by CBHC. Provide detail of how the amount was determined.

**Training/Conference Expense & Travel:** Include the name of the conference if known or the subject matter of the conference. Include the cost (known or estimated) of the conference/training registration, travel (air or out of town mileage), hotel, and meal expense (up to the federal rate - see [www.gsa.gov](http://www.gsa.gov) for Meals and Incidental Expenses Breakdown – M&IE) to attend the training in this line item for staff included in the budget or program participants. Include number of attendees and their positions.

**Transportation for Clients:** Include vehicle expense, vehicle rental, driver, bus passes, cab vouchers, and/or any other expense to transport clients to services or events.

**Training Supplies:** Include the cost of supplies when the agency is providing the training for the community, program participants or staff members. Provide detail of what will be purchased and how the amount was determined in the budget narrative.

**ASO Flexible Funds:** Include expenses when a case management program has an ASO allocation. Include the amount requested for the year. This amount should be the same as the Children’s Board ASO revenue amount (see the revenue section).

### **Administrative/Indirect Cost:**

Includes the administrative costs allocated to the program by the agency (if applicable), which are not directly attributable to program services. This line does not require a budget narrative describing the amount included in the budget. Expenditures included in this line can be: executive staff, information technology staff and expenditures, human resources (including fingerprinting and background screens for employees), cost for the agency audit, and fiscal staff (including payroll

processing fees) or responsibilities.

**The CBHC admin/indirect costs cannot exceed 10% of the total direct expenditures.** Capital outlay expenditures cannot be included in the calculation of the indirect cost.

**Additionally, CBHC admin/indirect cost of up to 10% may be calculated on the first \$25,000 of each individual contractual service or subcontract.** Subcontractor budgets may then include 10% of the total direct expenditures as admin/indirect cost.

**Lead Agency calculation example when a subcontractor over \$25,000 is involved:**

Total Direct Expenses	\$1,200,000	
Less 2 Subcontract	(800,000)	(\$400,000 each)
Net Direct Expenses	400,000	
CBHC Indirect/Admin	40,000	(10%)
Plus allowance on subcontracts	5,000	(10% on first \$25,000 or \$2,500 each)
Total CBHC Admin/Indirect	\$45,000	

The total program admin/indirect amount is not restricted. Budget for the actual administrative cost associated or allocated with the program in the total program column.

**Capital Outlay:**

Includes capital expenditures for property used in performing services under the program. Such items must have a useful life of one year or more and a cost of \$5,000 or more. The Children's Board will not fund real property acquisition or building construction. Capital expenditures should be individually listed in the narrative with the estimated price per item. The agency must maintain insurance on the full insurable value of capital goods purchased with funds provided by the CBHC. At the termination of the agreement for services, the CBHC reserves the right to recover fixed assets purchased with CBHC funds. Capital outlay costs are not included when admin/indirect costs are calculated.

**Total Expenditures :** Sum of all expenditures.

**Excess (Deficit) :** Difference between total revenue and total expenditures. (All Children's Board Budget Request columns must be in balance – no excess or deficit is allowed.)

## APPENDIX B – FISCAL AND ORGANIZATIONAL SITE VISIT INTERVIEW FORM



1002 East Palm Avenue  
Tampa, Florida 33605

### Fiscal and Organizational Site Visit Interview Form

AGENCY:	PROGRAM(S):
DATE & TIME OF SITE VISIT:	CBHC STAFF TEAM:
AGENCY REPRESENTATIVES:	MONTHS IN REVIEW:

*Please complete one form per site visit (one per agency)*

#### **ORGANIZATIONAL OPERATIONS**

- Please describe (if any) significant issues with other funding source(s). If we have not received all site visit reports from other funders, please attach.
  
- What are the internal and external issues/opportunities that the organization will face in the next 3-5 years?
  
- Has your agency changed anything in response to your agency score on your most recent CBHC Agency and Program Rating Tool?
  
- Have any of your revenue sources decreased in the last year? If so, describe changes made on the expenditure side.
  
- Has your agency received unanticipated revenue this year? What is the plan for this funding?
  
- What has your agency done towards the following item from our General Terms and Conditions, section 20. Other Financial Support: “All providers must demonstrate efforts related to financial sustainability through funding diversification including but not limited to fund development (such as donations, special events, endowment, fund raising campaigns); applying for support through grants and contracts from government agencies or corporate and/or private

foundations; imposing fees for services; business planning and development of social enterprises; or other funding opportunities.”

## **FISCAL REVIEW**

- The following *documentation* for all expenditures charged to the CBHC must be available for review at time of the site visit.
  - general ledger reports
  - payroll reports
  - timesheets
  - bank statements
  - check/EFT copies and back-up documentation
  - personnel files (upon request)
  - job descriptions (upon request)
  
- Have available for review:
  - Accounting policies and procedures
  - Background screening policy and procedure
  - Technical Assistance (TA) Grant records (if received from the Children’s Board in the past year).
  
- Describe your system for allocating expenditures to two or more programs or funding sources.
  
- Describe your internal control process for reviewing documents prior to submission to CBHC.
  
- What is the average number of days that checks are outstanding?
  
- Does your agency have a Line of Credit? If so, for how much and what is the amount available at this time? What are your guidelines for its use?
  
- If you are a lead agency of a collaborative program list the dates of fiscal site visits of your subcontracted partners.

**FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding**

Agency: \_\_\_\_\_ Program: \_\_\_\_\_  
 Contract Manager: \_\_\_\_\_ Contract is a Lead Agency with Collaborative Subcontractors  Yes  No

	<b>Explanation/Comments</b>	<b>Max Pts</b>	<b>Pts Awarded</b>	<b>Rater Initials</b>
<p><b>Area – Part I Complete by May 30</b></p> <p><b>1. Geographic Focus:</b> (see map)</p>	<p><b>Check One:</b></p> <p>___ 95%-100% of program participants served reside in geographic focus area(s) specified in scope of services (3 points)</p> <p>___ 85%-94% of program participants served reside in geographic focus area(s) specified in scope of services (2 points)</p> <p>___ 75%-84% of program participants served reside in geographic focus area(s) specified in scope of services (1 point)</p> <p>___ Below 75% of program participants served reside in geographic focus area(s) specified in scope of services (0 points)</p> <p><i>Enter Comments Here:</i></p>	<p><b>3</b></p>		
<p><b>2. Service Level Achievement:</b> (# of participants served are in compliance with # contracted to serve)</p>	<p>___ Program service levels <b>on track</b> with expected rates of enrollment (3 pts)</p> <p>or</p> <p>___ Program service levels <b>below</b> expected rates of enrollment (1 or 0 pts)</p> <p><i>Enter Comments Here:</i></p>	<p><b>3</b></p>		
<p><b>3. Demonstration of Community Engagement and/or Collaboration:</b></p>	<p><b>Score 0, 1 or 2 points for each:</b></p> <p>___ Participants engaged in program evaluation; staff hiring; decision making; or serve in an advisory capacity.</p> <p>___ Collaboration exists with <u>community</u> partners without formal subcontract agreements to improve service delivery for families.</p> <p><i>Enter Example Here:</i></p>	<p><b>4</b></p>		
<p><b>4. Compliance with CBHC General Terms and Conditions.</b></p>	<p><b>Score 0 or 1 point for each:</b></p> <p>1. ___ Timely notifications of Board member listing or staff changes (including E.D. or Board Chair)</p> <p>2. ___ Notification of loss of other Program funds and/or critical incidents.</p> <p>3. ___ Participation in 2-1-1</p> <p>4. ___ Submitted Disaster Plan</p> <p>5. ___ Maintains insurance</p> <p><i>Enter Comments Here:</i></p>	<p><b>5</b></p>		

**FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding**

Area – Part I Complete by May 30	Explanation/Comments	Max Pts	Pts Awarded	Rater Initials
<p><b>5.</b> Demonstration of CBHC Branding or Marketing Materials Recognizing CBHC Funding Support:</p>	<p><b>Score 0 or 1 point for each:</b></p> <ol style="list-style-type: none"> <li>1. ___ Acknowledges Children’s Board support on any agency and program materials, either electronic or print by publishing the Children’s Board logo with statements such as “these services are provided by funding from the Children’s Board”.</li> <li>2. ___ Publishes the Children’s Board logo on the Provider website home page.</li> <li>3. ___ Establishes a link to the Children’s Board website on the Provider website.</li> <li>4. ___ Displays the Children’s Board logo in Provider service locations and administrative offices.</li> <li>5. ___ Provides information about the Children’s Board each year to its employees and governing Board of Directors (evidence in minutes).</li> </ol> <p><i>Enter Comments Here:</i></p>	<p><b>5</b></p>		
<p><b>6.</b> Fiscal Reporting: <i>(Deduct from total points allowable by the % of those reimbursement forms and budget to actual reports not received timely or received without accurate information by total number of reports received).</i></p>	<p><b>Score 0, 1 or 2 points for each:</b></p> <ul style="list-style-type: none"> <li>___ Budget submitted for contract by deadline.</li> <li>___ Budget submitted did not require major revisions.</li> <li>___ Budget invoice requests contain accurate information.</li> <li>___ Budget to actual reports are received by the deadline.</li> <li>___ Budget to actual reports contain accurate information.</li> </ul> <p><i>Enter Comments Here:</i></p>	<p><b>10</b></p>		
<p><b>Total Points Part I</b></p>	<p><i>Enter Additional Comments Here:</i></p>	<p><b>30</b></p>		

**Initial Results for Continuation Funding:**

- \_\_\_ Progress to date indicates program in good standing (*Part I result is 27 – 30 Points*)
- \_\_\_ Progress to date indicates improvement may be needed (*Part I result is 22 - 26 Points*)
- \_\_\_ Progress to date indicates program may be at risk as Program of Concern (*Part I result is less 22 Points*)

**End of Part I**

☞ Date completed: \_\_\_\_\_ Contract Manager Signature: \_\_\_\_\_ Director of Programs Initials: \_\_\_\_\_

FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding

Area – Part II Complete by August 1	Explanation/Comments	Max Pts	Pts Awarded	Rater Initials																																																																																																																																															
<p>7. Service Level Achievement: (# of participants served are in compliance with # contracted to serve)</p>	<p>Performance on each contracted outcome is scored separately and summed.</p> <table border="1" data-bbox="300 630 795 1480"> <thead> <tr> <th>Service Level</th> <th colspan="10"># of Outcomes</th> </tr> <tr> <th></th> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th> </tr> </thead> <tbody> <tr> <td>95%-100% of target</td> <td>12</td><td>6</td><td>4.0</td><td>3.0</td><td>2.4</td><td>2.0</td><td>1.7</td><td>1.5</td><td>1.3</td><td>1.2</td> </tr> <tr> <td>93%-94% of target</td> <td>10</td><td>5</td><td>3.3</td><td>2.5</td><td>2.0</td><td>1.7</td><td>1.4</td><td>1.3</td><td>1.1</td><td>1.0</td> </tr> <tr> <td>91%-92% of target</td> <td>8</td><td>4</td><td>2.7</td><td>2.0</td><td>1.6</td><td>1.3</td><td>1.1</td><td>1.0</td><td>0.9</td><td>0.8</td> </tr> <tr> <td>89%-90% of target</td> <td>6</td><td>3</td><td>2.0</td><td>1.5</td><td>1.2</td><td>1.0</td><td>0.9</td><td>0.8</td><td>0.7</td><td>0.6</td> </tr> <tr> <td>87%-88% of target</td> <td>4</td><td>2</td><td>1.3</td><td>1.0</td><td>0.8</td><td>0.7</td><td>0.6</td><td>0.5</td><td>0.4</td><td>0.4</td> </tr> <tr> <td>85%-86% of target</td> <td>2</td><td>1</td><td>0.7</td><td>.5</td><td>0.4</td><td>0.3</td><td>0.3</td><td>0.3</td><td>0.2</td><td>0.2</td> </tr> <tr> <td>Below 85% of target</td> <td>0</td><td>0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td> </tr> </tbody> </table> <p>Enter Comments Here:</p>	Service Level	# of Outcomes											1	2	3	4	5	6	7	8	9	10	95%-100% of target	12	6	4.0	3.0	2.4	2.0	1.7	1.5	1.3	1.2	93%-94% of target	10	5	3.3	2.5	2.0	1.7	1.4	1.3	1.1	1.0	91%-92% of target	8	4	2.7	2.0	1.6	1.3	1.1	1.0	0.9	0.8	89%-90% of target	6	3	2.0	1.5	1.2	1.0	0.9	0.8	0.7	0.6	87%-88% of target	4	2	1.3	1.0	0.8	0.7	0.6	0.5	0.4	0.4	85%-86% of target	2	1	0.7	.5	0.4	0.3	0.3	0.3	0.2	0.2	Below 85% of target	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	<p>12</p> <p>08/2015 (prelim) = 11/2015 (final) =</p>																																														
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FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding

Area – Part II Complete by August 1	Explanation/Comments	Max Pts	Pts Awarded	Rater Initials
<p><b>9. Accuracy of Data Integrity Check:</b></p> <p>Check here if data was corrected <input type="checkbox"/></p> <p>Date:</p>	<p><b>Check One:</b></p> <p>___ 95% - 100% accuracy (15 points)</p> <p>___ 90% -94% accuracy (10 points)</p> <p>___ 85% -89% accuracy (5 points )</p> <p>___ Less than 85% accuracy (0 points)</p> <p><i>Enter Comments Here:</i></p>	<b>15</b>		
<p><b>10. Fiscal Site Review</b></p>	<p><b>Score 0, 1 or 2 points for each item:</b></p> <p>___ Site visit questionnaire completed prior to site visit.</p> <p>___ Provider was ready for the fiscal review.</p> <p>___ All expenses on reimbursement form were substantiated.</p> <p>___ Evidence of provider review process prior to budget invoice submission.</p> <p>___ Program funds spent according to contract budget/narrative.</p> <p>___ Evidence of how allocations were determined.</p> <p><i>Enter Comments Here:</i></p>	<b>12</b>		
<p><b>11. Compliance with General Terms and Conditions</b></p>	<p><b>Score 0 or 1 point for each item:</b></p> <p>___ Evidence of a sustainability or strategic action plan that outlines organizational goals which includes monitoring guidelines.</p> <p>___ CBHC prior approval obtained for budget / contract modifications.</p> <p>___ Most current agency audit submitted on time.</p> <p><i>Enter Comments Here:</i></p>	<b>3</b>		
<p><b>12. Revenue Maximization:</b></p>	<p><b>Score 0 or 2 point:</b></p> <p>___ <b>Program or Agency</b> applied for or secured new funding outside CBHC.</p> <p><i>Enter Comments Here:</i></p> <p><i>Enter Additional Comments Here:</i></p>	<b>2</b>		
<p><b>Total Points Part II</b></p>		<b>70</b>		
<p><b>Preliminary Score Part I + Part II (by August 1)</b></p>	<p><i>Use preliminary 8/2015 score from sections 7 &amp; 8.</i></p>			
<p><b>Final Score (by November 14)</b></p>	<p><i>Use final 11/2015 Score from sections 7 &amp; 8.</i></p>	<b>100</b>		

**Preliminary Recommendation:**

- \_\_\_ Continue funding effective October 1 (Final score result is 85 points or higher)
- \_\_\_ Continue funding effective October 1 with a contract modification (s) as necessary (Final score is between 70 and 84 points)
- \_\_\_ Continue funding effective October 1 with a Provider Improvement Plan (Final score is less than 70 points)

FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding

Area – Part III – NOT SCORED Complete by September 30	Explanation/Comments
13. Agency Audit (for direct contracts and lead agencies only)	<p><b>Check one:</b></p> <p><input type="checkbox"/> Unmodified opinion with no comments or findings</p> <p><input type="checkbox"/> Unmodified opinion with comments</p> <p><input type="checkbox"/> Unmodified opinion with findings</p> <p><input type="checkbox"/> Qualified opinion</p>
14. ASO Review  <i>Check here if not applicable</i> <input type="checkbox"/>	<p><b>Indicate "yes" or "no" for each item:</b></p> <p><input type="checkbox"/> Adherence to ASO Policies and Procedures</p> <p><input type="checkbox"/> Service or support tied back to a family support plan</p> <p><input type="checkbox"/> Documentation found in client file to substantiate ASO expenditures</p> <p>If any of these objectives were not met please briefly describe: <i>Enter Comments Here:</i></p>

**Did Agency Audit, ASO result, or Final Score change continuation funding recommendation?**  Yes  No

- Continue funding effective October 1
- Continue funding effective October 1 with a contract modification (s) as necessary
- Continue funding effective October 1 with a Provider Improvement Plan
- Other Determination

*Enter Comments Here:*

**Projected Funding Allocation**

Current FY 2015 Contract Amount: \$ \_\_\_\_\_ ASO Allocation: \$ \_\_\_\_\_

FY 2016 Continuation Contract Amount: \$ \_\_\_\_\_ ASO Allocation: \$ \_\_\_\_\_

Explain any amount difference including impact to program or if contract is ending (i.e. changes to service levels, outcomes and/or ASO allocations)

*Enter Comments Here:*

**Type of Contract:**  Investment (more than 500K)  Uniting (75K – \$499,999)  Leading (5K - \$74,999)  Match

*Director of Programs Signature/Date:* \_\_\_\_\_

**FY 2015 Annual Contract Evaluation and Recommendation for Continuation Funding**

Area – Part IV Complete by September 30	For Lead Agent with funded sub-contracts only (calculated separately from final score): Explanation/Comments			Max 10	Pts Awarded	Rater Initial
<p><b>15. Collaborative functioning / Lead Agent Compliance</b></p> <p>Check here if <i>not applicable</i> <input type="checkbox"/></p>	<p><b>Score 0 or 1 for each:</b></p> <p><b>Programmatic:</b></p> <p>___ Cooperation – Evidence that partnership improves service delivery. <i>Enter Example Here:</i></p> <p>___ Coordination – Combined resources to maximize operational efficiencies. <i>Enter Example Here:</i></p> <p>___ Collaboration – Collectively applying a pool of seamless resources to meet family outcomes (including but not limited to collaborative staff training). <i>Enter Example Here:</i></p> <p>___ Sharing staff across partnership to meet program needs and goals. <i>Enter Example Here:</i></p> <p>___ Subcontractor personnel included in CBHC contract negotiations. <b>Score 5 if yes for ALL items, score 0 if not.</b></p> <p><b>Contractual: ___</b></p> <ul style="list-style-type: none"> <li>• Lead agent notifies subcontractors of CBHC notifications, information requests, and/or meeting announcements.</li> <li>• Lead agent and subcontractor representatives attend training and/or programmatic meetings held by CBHC.</li> <li>• Subcontract agreements executed and included all applicable special conditions and General Terms and Conditions as attachment.</li> <li>• Subcontract agreements submitted to CBHC within 30 of contract executed.</li> <li>• Lead agent completed sub-contractor(s) fiscal site visits.</li> </ul>					

Maintain Lead Agency Status:  YES  NO

Maintain All Sub-Contract Status:  YES  NO

If no, for either item above explain reason for changes:

*Enter Comments Here:*

Score of 7 -10 indicates good standing

Score of 6 or below indicates need to address areas of improvement with a collaborative action plan

## APPENDIX D – PROVIDER IMPROVEMENT PLAN PROCEDURE

### Children’s Board of Hillsborough County (CBHC)

<b>Procedure Name:</b> Provider Improvement Plan	<b>Category:</b> Program Support
--	----------------------------------

#### **Purpose:**

In order to ensure that CBHC funding is used in the most effective and efficient way, CBHC funded agencies (also known as “Providers”) are required to demonstrate how funding is helping children and their families through measureable contract requirements and performance outcomes.

This procedure defines how CBHC funded agencies that are not meeting the desired outcomes or are not in compliance with the terms and conditions of the CBHC contract are identified and how solutions or an improvement plan are developed.

#### **Procedures:**

A three level monitoring system has been developed. Providers that are placed on any level of a Provider Improvement Plan will be monitored more regularly by the assigned CBHC program staff with their supervisor in addition to standard monitoring visits.

**Level 1. Contract Issue – The provider has not completed a contract task by the designated due date.**

When a CBHC staff member determines that a Provider contract has a deficiency that needs to be addressed, the CBHC Contract Manager will:

- Discuss the issue(s) with the CBHC Director of Programs
- Discuss the issue(s) with the Provider,
- Identify solution(s) which include deadline date(s) for corrected action(s)
- Document the information on the Provider Improvement Plan form as a **Contract Issue**
- Follow up with other CBHC assigned staff (if applicable) and with Provider based on dates outlined in the plan.

A copy of the Provider Improvement Plan form will be placed in the:

- contract file,
- appropriate electronic master file located on the CBHC shared drive for the appropriate fiscal year,
- and note tracking area in the data collection and reporting system.

Contract Issues include but are not limited to:

- difficulty in achieving program outcomes;
- services are not being implemented at the level specified in the contract;
- staff needed to perform services have not been hired, position vacancies have not been filled;
- there is excessive attrition of staff; excessive unexpended funds or other fiscal issues (untimely submissions, inaccuracy, etc.);
- non-compliance with submitting documentation per terms and conditions;
- other contractual or performance concerns.

Progress to successfully address the Contract Issue(s) will be monitored closely by the CBHC Contract Manager based on dates specified on the Provider Improvement Plan form. If a Provider requests an extension to complete a Provider Improvement Plan Contract Issue, the extension must be approved by the CBHC Contract Manager and the CBHC Director of Programs. If the Contract Issue(s) is resolved, the Provider will be notified in writing by the CBHC Contract Manager. If the Contract Issue(s) is not resolved by the deadline on the Provider Improvement Plan form, including any agreed upon and approved extension, the Provider will be placed on a Level 2 - Performance Improvement Plan.

**Level 2. Performance Improvement Plan – The Provider did not satisfactorily comply with a contract issue (level 1) and/or has presented an infraction that requires a formal write up. For example, Provider evidence of neglect of appropriate accounting practices vs. a submission error.**

The purpose of the Provider Improvement Plan is formal documentation to describe contract deficiencies, tailored solutions for correcting those deficiencies, and deadlines for coming into compliance with contract terms.

- a. Provider Improvement Plan development – Before implementing a Provider Improvement Plan, the CBHC Contract Manager and CBHC Director of Programs will meet with any other CBHC staff having regular contact or working knowledge of the agency to discuss the identified Provider issue(s).

CBHC staff will then meet with Provider program and/or fiscal staff and any authorized official to discuss pertinent facts, issue(s), actions and deadlines to draft a Provider Improvement Plan form. Once finalized, the Provider Improvement Plan must be signed by the authorized official of the Provider as listed in Attachment 5 of the Provider Agreement and the CBHC Executive Director or designee.

- b. Monitoring – Progress under the Provider Improvement Plan must be monitored regularly with updates to assess progress being made in accordance with the deadlines specified. CBHC Contract Manager will place a copy of the Provider Improvement Plan and any related documents in:

- the master contract file,
  - the appropriate master file on the CBHC shared drive, and
  - the tracking section of data collection and reporting system.
- c. Notification – The CBHC Director of Programs will advise the CBHC Senior Staff and notify the CBHC Board and the Provider’s Board of Directors if a Provider has been placed on a formal Provider Improvement Plan.
- d. Extensions – If the Provider requests an extension, the extension, if granted must be approved by the CBHC Executive Director or designee, and changes must be made on the Provider Improvement Plan form. If the Provider Improvement Plan deadlines are approved and extended, performance will be re-evaluated up to the new end date.
- e. Provider Improvement Plan Completion – When the Provider Improvement Plan is satisfactorily completed, the Provider and Provider Board of Directors will be notified in writing by the Director of Programs.

If the Provider Improvement Plan is not resolved by the deadlines date(s), including any agreed upon and approved extension, the Provider will be placed on a Level 3 - Program of Concern.

**Level 3. Program of Concern - The Provider did not satisfactorily comply with one or all of the action items in the Provider Improvement Plan (level 2), demonstrates continuous contract violations, and/or has presented an infraction that requires a formal write up. For example, Provider evidence of serious negligence of appropriate accounting practices or in providing contracted services.**

The CBHC Director of Programs will advise the Senior Staff and notify the CBHC Board and the Provider’s Board of Directors if a Provider has been placed on a Provider Improvement Plan as a Program of Concern.

The CBHC Executive Director or designee and the Provider’s program and/or fiscal staff and authorized official will meet to discuss the contract deficiencies requiring corrective actions, the actions the CBHC staff require to be taken and deadlines for completing the required action(s). In addition, CBHC will advise the Provider what, if any, sanctions might be imposed if the provider is not in satisfactory compliance by the specified date(s).

CBHC will draft a Provider Improvement Plan form. Once finalized, the Provider Improvement Plan must be signed by the authorized official of the Provider as listed in Attachment 5 of the Provider Agreement and the CBHC Executive Director or designee.

- a. Notifications – A Provider Improvement Plan form and letter documenting the required actions, due dates and any potential sanctions will be transmitted to the Provider’s authorized official with a copy to the Providers Board of Directors within 3 business days of the meeting.

If requirements have been met by the deadline specified, the Provider and Provider Board of Directors will be notified in writing by the CBHC Director of Programs. If requirements have not been met by the deadline specified, sanctions may be implemented.

- b. Sanctions – Notification of sanctions will be transmitted via certified letter to the Provider’s authorized official and to the Provider’s Board of Directors by the CBHC Executive Director.

Sanctions may include but are not limited to withholding of payments, contract termination, or suspension of the CBHC Provider Agreement in whole or in part. (Refer to Attachment 3, General Terms and Conditions, 15. Performance.)

If the sanctions include withholding of reimbursement, the CBHC Executive Director is authorized to withhold reimbursement after consultation with and concurrence of the senior available Board officer. Any such withholding of reimbursement will be reported at the next Board meeting. Reimbursement may resume after the provider has met such conditions as the Executive Director and the senior available Board officer have approved. Notice of this action will be reported at the next Board meeting.

If the sanctions involve terminating the agreement, actions must be taken in accordance with Attachment 3, General Terms and Conditions, 16. Termination.

<b>Effective Date:</b> October 1, 2011	<b>Revision Date:</b> October 1, 2011; May 28, 2013; January 24, 2014 (changed title to Director of Programs)
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*Updated January 21, 2015*

**Routine - ASO fiscal monitoring is done on an ongoing basis. Financial documentation is submitted by providers and case managers and reviewed by ASO staff for all payments, as evidence that flexible funds were used as authorized by the program. Automated tracking systems in the ASO web application are utilized for monitoring submission of receipts, for payments that are issued in advance of receiving back-up documentation.**

**Standard reports** are utilized for monitoring ASO expenditures by the following stakeholders:

1. Families – ASO Spending Summaries are mailed to families monthly so they can review and manage ASO services to verify their receipt of services that have been paid.
2. Case Management Programs – The ASO web application enables case managers and supervisors to generate detailed payment and utilization reports at any time. Guidance for Monitoring ASO Services is available on the ASO web application, under Policies and Procedures.
3. Funding Agencies – Through the ASO web application Funder Login, standard ASO reports are available to funding agencies that provide information about utilization, service trends and spending. Funding agencies can also generate custom reports, including detailed data reports to be used for monitoring and site visits.

**Annual – For Children’s Board ASO funding, programmatic and fiscal monitoring is conducted through site visits on an annual basis. This in-depth monitoring occurs at the case management program level and is performed by Children’s Board ASO or Fiscal staff. Other funders may designate the Children’s Board to provide this function.**

***Prior to the site visit:***

1. A detailed ASO Budget Item Report is generated for the case management program that lists all budget items (authorizations) for families enrolled by that program.
2. 10% of the total families with ASO budgets, or a minimum of 10, are randomly selected for review.
3. The ASO sample is sent to the program supervisor at least one week before the site visit.

***During the site visit:***

1. The client record is reviewed and the following questions are answered:
  - a. Does the service or support purchased by the ASO relate back to a goal or a need in the Family Support Plan? (Source: Family Support Plan)
  - b. Is there evidence that the family actually received the service or support? (Source: case manager progress notes, receipts, provider progress notes or report)
2. During the client record review and the interview with the program supervisor, the reviewer also assesses adherence to the Guidelines for Use of ASO funds, with special attention to the following:
  - a. How are case managers documenting that the ASO is the payer of last resort?
  - b. How are families given choices in the type of service offered to meet the need, as well as the provider? How is that family choice documented?
  - c. How often do case managers monitor service delivery and quality?
  - d. Are case managers consistently following the ASO Pre-Paid Card Policy?
  - e. For Childcare Support, did payments fall within the limit of 20 days of service per fiscal year?
  - f. For first month’s Rent and Security Deposit payments, is the completed housing inspection in the file?
3. All findings are documented on the ASO Monitoring Summary and Checklist, which is provided to the program supervisor and the contract manager and included in the contract file (if applicable).
  - a. If there is not sufficient back-up documentation for the services and supports purchased with ASO funds, or the funds were not spent as authorized in the family support plan, the Children’s Board will seek reimbursement of the ineligible expenditures from the case management agency.
  - b. If the site visit reveals significant concerns regarding a program’s compliance with ASO policies and procedures, the provider may be placed on a Provider Improvement Plan and/or may lose access to ASO funds for that program.
4. Aggregate findings from all program site visits will be compiled by ASO Manager and summarized for report at Program Support. Findings will include any recommendations for additional training and/or procedure changes.