

Fiscal Operations Self-Assessment Questionnaire

Complete all Sections of this document as indicated.

If you have any questions or need assistance in completing this *Questionnaire*, please contact Mr. Richard Olm, Upstate Audit Supervisor at (518) 485-2278, or Mr. Saurov Mukherjee, Downstate Audit Supervisor at (646) 728-4658.

General Information

Agency Name _____

Agency Address _____

Agency Code _____

Agency Operating Period _____

Contact Person _____

Title _____

Telephone Number _____

SECTION I - SERVICE INFORMATION

Check all OASAS certified/funded services associated with your OASAS/County contracted program(s).

A. CHEMICAL DEPENDENCE SERVICES

- | | |
|---|---|
| <input type="checkbox"/> Medically Managed Detoxification | <input type="checkbox"/> Inpatient Rehabilitation |
| <input type="checkbox"/> Inpatient/Residential Medically Supervised Withdrawal | <input type="checkbox"/> Methadone Treatment |
| <input type="checkbox"/> Outpatient Medically Supervised Withdrawal | <input type="checkbox"/> Intensive Residential Rehabilitation |
| <input type="checkbox"/> Medically Monitored Withdrawal | <input type="checkbox"/> Community Residential |
| <input type="checkbox"/> Outpatient | <input type="checkbox"/> Supportive Living |
| <input type="checkbox"/> Outpatient Rehabilitation (RCDY) | <input type="checkbox"/> Residential Chemical Dependency Services for Youth |
| <input type="checkbox"/> Outpatient Chemical Dependency Services for Youth (OCDY) | <input type="checkbox"/> Prevention |
| <input type="checkbox"/> Residential Rehabilitation Services for Youth (RRSY) | <input type="checkbox"/> Substance Abuse Specialized Services |
| <input type="checkbox"/> Other (Specify) _____ | |

B. OTHER SERVICES

- | | |
|--|---|
| <input type="checkbox"/> Compulsive Gambling Treatment | <input type="checkbox"/> Compulsive Gambling Prevention |
| <input type="checkbox"/> Shelter Plus Care | |

SECTION II - FISCAL MANAGEMENT (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Answer the following questions relative to your organization.

A. FISCAL POLICIES AND PROCEDURES	Y	N	NA
Are written policies and procedures maintained which address:			
a. General Description of the Financial Accounting System and Records?			/
b. Administrative and/or Shared Cost Allocation?			/
c. Cash Receipts?			/
If yes , are the following areas addressed:			
• Client/patient fee collections?			
• Receipt of client/patient personal monies/personal needs allowance funds?			
• Receipt of food stamps?			
d. Disbursements?			/
• If yes , are the following areas addressed:			
• Cash?			/
• Client/patient personal monies/personal needs allowance funds?			
• Food stamps?			
e. Petty Cash?			
• If yes , do they specify:			
• Title of Custodian(s) and designated individual(s) authorized to approve purchases?			/
Use of pre-numbered petty cash vouchers?			/

A. FISCAL POLICIES AND PROCEDURES (CONT'D)	Y	N	NA
<ul style="list-style-type: none"> • Maximum amount of individual purchases? • Replenishment of the fund(s) to the established fund amount? • Reconciliation of the fund(s) to the established fund amount? 			/
f. Purchasing?			
If yes , is the selection of vendors through a competitive bidding process addressed? (Indicate \$ amount requiring competitive bidding: \$ _____).			
g. Employee Travel Reimbursement?			
h. Equipment Inventory and Control?			
B. FISCAL MONITORING AND OVERSIGHT			
(1) Are the organization's financial statements independently audited?			
If yes , indicate the last fiscal year audited: Year Ended ___ / ___ / ___.			
(2) Does the organization's corporate by-laws identify how many members must be on the Board and how often Board Meetings must be held?			
If yes , does Board contain the amount of members required by the Board? If yes , does the Board meet in accordance with the by-laws?			
(3) Does the organization have an internal audit function?			
(4) Does the organization's Board of Directors include a finance committee or other similar monitoring function over the organization's financial policies and operations?			
(5) Does the organization submit its annual operating budget and any subsequent amendments of such budget to the Board for approval?			

SECTION II - FISCAL MANAGEMENT (CONT'D)

B. FISCAL MONITORING AND OVERSIGHT (CONT'D)		Y	N
(6) Does the organization provide reports on the organization's financial operations to the Board? If yes , indicate frequency (e.g., semiannually, quarterly, etc.) _____.			
(7) Has the organization received financial audits by other governmental agencies within the last three years? If yes , Indicate the agencies that conducted the audit(s) and the period(s) covered by the audit(s): [Attach additional sheets, if necessary] Agency _____ Audit Period _____ Agency _____ Audit Period _____			
		Y	N
Were findings noted by the audit(s)? If yes , was appropriate corrective action taken?			

SECTION III - FINANCIAL BOOKS AND RECORDS (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Answer the following questions relative to your organization.

(1) Does the organization maintain the following books of account:

Record Type	Maintained?		Up-to-Date?		Automated?	
	Y	N	Y	N	Y	N
General Ledger						
General Journal						
Cash Receipts Journal						
Cash Disbursements Journal						
Equipment Register						
Payroll Register						
Accounts Payable Listing						
General Ledger Trial Balances						

If **maintained**, indicate frequency of Trial Balance preparation (e.g., monthly, quarterly, etc.) _____.

	Y	N	NA
(2) Do the organization's financial records provide adequate segregation of revenue and expense transactions for OASAS/County contracted program operations from other operations?			
(3) Do the financial books and records provide a separate and complete accounting for clients' personal monies?			

SECTION IV - BUDGETING AND FISCAL REPORTING (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Answer the following questions relative to your OASAS contracted program(s) and, where applicable , for County contracted program(s) .	Y	N	NA (LGU Contracts Only)
<p>(1) Are Mid-Year [Consolidated Quarterly Report (CQR)] and Final [Consolidated Fiscal Report (CFR) and/or Estimated Claim] Expense/Revenue Reports prepared from the general ledger?</p> <p>If no, are supporting worksheets maintained which reconcile the Mid-Year and Final Expense/Revenue Reports to the general ledger?</p>			
<p>(2) Were modifications to the OASAS approved Consolidated Budget Report (CBR) required in relation to the following parameters:</p> <p>a. Increase to agency administration?</p> <p>b. Hiring or replacing staff in the position of CEO/Director, CFO/Comptroller, Clinical Director, Chief Administrator, or Medical Director?</p> <p>c. Increases to the approved gross budget?</p> <p>d. Organization shift of funding among programs within the OASAS contract?</p> <p>e. Shift in the use of State Aid monies as a result of opening and/or closing program(s)?</p> <p>For all yes responses, did the organization comply with applicable OASAS notification requirements and receive prior written approval, where applicable?</p>			
<p>(3) Is Supplemental Budget Information maintained on file by the organization?</p>			
<p>(4) Are administrative and/or shared costs budgeted/reported in accordance with CBR and CFR reporting guidelines, respectively?</p>			
<p>(5) Are appropriate members of the organization's staff made aware of Appendix X of the CFR Manual, or the contents therein, concerning non-allowable costs?</p>			

SECTION V - SERVICE COSTS (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Answer the following questions relative to your OASAS/County contracted program(s).

A. PERSONAL SERVICES

Y

N

(1) Are written policies and procedures maintained which address:

a. Employment, promotion and separation policies?

b. Employee benefits?

c. Maintenance and supervisory approval of employee time and attendance records?

d. Maintenance of leave accrual records?

e. Severance/termination pay?

(2) Are written personnel policies and procedures provided to all employees?

(3) Are time and attendance records maintained to support all salary disbursements?

(4) Do time and attendance records reflect employee signature and evidence of supervisory approval?

SECTION V - SERVICE COSTS (CONT'D)

B. OTHER THAN PERSONAL SERVICES		Y	N
(1)	Does the organization utilize purchase requisitions, or other similar purchasing forms? If yes , is there a provision for purchase approval on the form?		
(2)	Is the employee responsible for preparing disbursement checks independent of purchasing, receiving and inventory functions?		
(3)	Are authorized check signatories limited to employees who have no responsibility for maintaining accounting records?		
(4)	Does the organization maintain adequate documentation for each expense, which allows for a determination that costs are reasonable and for program purposes?		
(5)	Are vendor invoices properly canceled at the time of payment, to avoid duplicate payment?		
(6)	Is the proper receipt of goods and/or services documented?		
(7)	Does the organization use a competitive bidding process for major purchases of goods and/or services (e.g., purchases in excess of \$25,000 in any one contract year)?		
(8)	Have any current members of the organization's Board of Directors, staff or their relatives, received compensation for the sale of goods and/or services to the organization? If yes , was there a competitive bidding process used for the procurement of such goods/services?		
(9)	Has the organization purchased or does it plan to purchase EDP equipment which individually or aggregately exceeds \$5,000? If yes , does the organization have an OASAS/County approved Technology Plan in place?		
(10)	Are standard travel reimbursement forms completed/approved for all employee travel expenses? Has the organization negotiated a new/renewed lease subsequent to January 2007? If yes , did the organization follow all requirements of Local Services Bulletin 2007-01?		

SECTION V - SERVICE COSTS (CONT'D)

B. OTHER THAN PERSONAL SERVICES (CONT'D)

	Y	N
(12) Does the organization have any leased/purchased vehicles?		
If yes :		
• Are any leased/purchased vehicles assigned to Executive Staff?		
• Are use and mileage logs maintained for all leased/purchased vehicles?		
(13) Does the organization have consultant/professional service costs?		
If yes :		
Are consultant/professional service agreements maintained on file?		
If yes :		
• Is the documentation, in support of consultant/professional service costs, in accordance with the service agreement(s)?		
• Are consultants/contractors paid on an hourly basis?		
• If yes , are appropriate time and attendance records maintained?		
• Does the organization use a competitive bidding process for procurement of consultants/professional services that exceed \$25,000 in any one contract year?		

C. Shared and Administrative Costs

(1) Does the organization have any shared costs?		
If yes , are shared costs allocated in accordance with Appendix I of the CFR Manual?		
(2) Does the organization have any administrative costs?		
If yes , are administrative costs allocated in accordance with Appendix J of the CFR Manual?		

SECTION VI - THIRD PARTY AND OTHER REVENUES (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Check all sources of revenue associated with your **OASAS/County contracted program(s)**.

- | | |
|--|--|
| <input type="checkbox"/> Participant Fees (Self-Pay) | <input type="checkbox"/> Food Stamps |
| <input type="checkbox"/> Private Insurance | <input type="checkbox"/> Donations/Contributions |
| <input type="checkbox"/> SSI/SSA | <input type="checkbox"/> Fund-Raising |
| <input type="checkbox"/> Public Assistance | <input type="checkbox"/> Other (Specify) |
| <input type="checkbox"/> Medicaid/Medicare | <input type="checkbox"/> Other (Specify) |

Answer the following questions, as appropriate.

(1) Are written policies and procedures maintained for third party revenues and other funds generated by your **OASAS/County contracted program(s)**?

Y	N	NA
		/

If **yes**, are the following areas addressed:

- Assessment of client/patient ability to pay?
- Client/patient fee billing and collection?
- Insurance billing and collection?
- Medicaid billing and collection?
- Assistance billing and collection?
- Other revenue billing and collection?
- Sliding fee schedule?

		/
		/
		/
		/
		/

(2) Does the organization have a sliding fee schedule in place?

		/
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SECTION VI - THIRD PARTY AND OTHER REVENUES (CONT'D)	Y	N
(3) Does the organization conduct client/patient financial assessments, including assessment of potential eligibility for third party reimbursement?		
(4) If clients/patients are found to be able to pay, are fees established in accordance with the sliding fee schedule?		
(5) Are serially numbered receipts issued for all client/patient <i>cash</i> collections?		
(6) Is mail opened by staff members who have no responsibility for maintaining cash receipts records?		
(7) Does the organization maintain a listing of incoming cash and check receipts?		
If yes:		
• Is the listing prepared by staff members who have no responsibility for maintaining cash receipts records?		
• Is the listing compared to the authenticated deposit slips and Cash Receipts Journal by someone who does not handle cash receipts or post entries to the records?		
(8) Are deposits prepared by someone other than the employee who posts cash receipts in the Cash Receipts Journal?		
If yes, are the duties of this person such that he or she has no access to the ledgers and monthly bank statements?		
(9) Are monthly bank reconciliations prepared by an employee who does not receive or record cash receipts?		

SECTION VII - EQUIPMENT AND OTHER FIXED ASSETS (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

<i>Answer the following questions relative to your OASAS/County contracted program(s).</i>	Y	N
(1) Is an equipment register maintained for each program site?		
(2) Are periodic physical inventories conducted at all sites? If yes , indicate frequency: <input type="checkbox"/> Semiannually <input type="checkbox"/> Annually <input type="checkbox"/> Biennially <input type="checkbox"/> Other (Specify) _____		
(3) Are decals affixed to each equipment item denoting their acquisition by the OASAS/County contracted program(s) ?		

SECTION VIII - CLOSELY ALLIED ENTITIES (SEE APPENDIX A - OASAS GUIDELINES AND REQUIREMENTS - SOURCES)

Answer the following questions relative to your OASAS/County contracted program(s) .	Y	N	NA
(1) Has a Closely Allied Entities certification form (OASAS contract document and required certification, or language consistent with the certification form, if an LGU/County contract provider) been submitted?			
(2) Does the organization have a relationship with an entity which meets the criteria of a Closely Allied Entity (CAE) [Local Services Bulletin No. 1999-02, entitled <i>Service Provider Certification of Compliance with OASAS Policy on Closely Allied Entities</i>]?			
(3) Does the organization purchase goods and/or services from a CAE? If yes , does the organization maintain documentation demonstrating compliance with OASAS policy (Local Services Bulletin No. 1999-02)?			
(4) Does the organization have space lease/rental agreements with a CAE? If yes , does the organization maintain documentation demonstrating compliance with OASAS policy (Local Services Bulletin No. 1999-02)?			
(5) Is fund-raising conducted on behalf of your organization by a CAE? If yes , does the organization maintain documentation demonstrating compliance with OASAS policy (Local Services Bulletin No. 1999-02)?			
(6) Have all funds provided to the OASAS funded programs by a CAE been budgeted and reported?			

OASAS GUIDELINES AND REQUIREMENTS – SOURCES

SECTION II - FISCAL MANAGEMENT

Local Services Bulletin (LSB) No. 96-03: Service Provider Equipment Acquisition and Management
Local Services Bulletin (LSB) No. 2009-01: Fee Policy and Fee-collection Procedures
NYS Consolidated Fiscal Reporting and Claiming Manual: (CFR Manual)
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 1: Financial Records
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 4: Purchasing Guidelines
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 5: Employee Travel Guidelines
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 8: Board of Directors
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 9: Conflict of Interest
State Aid Bulletin (SAB) 94-1: Changes in Administrative Procedures for Funded Local Services

SECTION III - FINANCIAL BOOKS AND RECORDS

Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 1: Financial Records
Local Services Bulletin (LSB) No. 2006-06: Personal Needs Allowance (PNA) Funds Administrative Directive (ADM) issued by the NYS Office of Temporary Disability and Assistance (OTDA)

SECTION IV - BUDGETING AND FISCAL REPORTING

Local Services Bulletin (LSB) No. 96-03: Service Provider Equipment Acquisition and Management
Local Services Bulletin (LSB) No. 1999-02: Service Provider Certification of Compliance with OASAS Policy on Closely Allied Entities
Local Services Bulletin (LSB) No. 2006-03: Revised Reporting Requirements
NYS Consolidated Fiscal Reporting and Claiming Manual: (CFR Manual)
NYS Consolidated Budget Reporting and Claiming Manual: (CBR)
State Aid Bulletin (SAB) 94-1: Changes in Administrative Procedures for Funded Local Services
Quarterly Fiscal Summary Instructions: (CQR-1/CQR-2)
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 6: Fund Raising Activities
OASAS' Redesign of the Local Assistance Process

SECTION V - SERVICE COSTS

State Aid Bulletin (SAB) 94-1: Changes in Administrative Procedures for Funded Local Services
Local Services Bulletin (LSB) No. 1999-02: Service Provider Certification of Compliance with OASAS Policy on Closely Allied Entities
Local Services Bulletin (LSB) No. 2007-01: Provider Property Leasing
NYS Consolidated Fiscal Reporting and Claiming Manual: (CFR Manual)
NYS Consolidated Budget Reporting and Claiming Manual: (CBR)
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 2: Time and Attendance
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 3: Consultant/Professional Services
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 4: Purchasing Guidelines
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 5: Employee Travel Guidelines
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 7: Employee Separation

SECTION VI - THIRD PARTY AND OTHER REVENUES

State Aid Bulletin (SAB) 94-1: Changes in Administrative Procedures for Funded Local Services
Local Services Bulletin (LSB) No. 1999-02: Service Provider Certification of Compliance with OASAS Policy on Closely Allied Entities
Local Services Bulletin (LSB) No. 2009-01: Fee Policy and Fee-collection Procedures
Local Services Bulletin (LSB) No. 2005-03: Medicaid Fees for Medically Supervised Outpatient Chemical Dependence Services-Policies, Procedures and Fee Determination Criteria
NYS Consolidated Fiscal Reporting and Claiming Manual: (CFR Manual)
NYS Consolidated Budget Reporting and Claiming Manual: (CBR)
Administrative and Fiscal Guidelines for OASAS Funded Providers (AFG) Section 6: Fund Raising Activities

SECTION VII - EQUIPMENT AND OTHER FIXED ASSETS

State Aid Bulletin (SAB) 94-1: Changes in Administrative Procedures for Funded Local Services
Local Services Bulletin (LSB) No. 96-03: Service Provider Equipment Acquisition and Management

SECTION VIII - CLOSELY ALLIED ENTITIES

Local Services Bulletin (LSB) No. 1999-02: Service Provider Certification of Compliance with OASAS Policy on Closely Allied Entities
Local Services Bulletin (LSB) No. 2007-01: Provider Property Leasing

Note: The above-noted Bulletins and Memorandums may be found on the OASAS Internet Web Page. To access the documents, go to <http://www.oasas.ny.gov> and click on **Laws and Regulations, then NYS Regulations and Administrative and Fiscal Guidelines**. This will link you to the Table of Contents where you can select the source document you require.

All other Requirement References (CQR-1/CQR-2, CBR) are maintained at your program.