



# Standard Financial Audit

1. Financial Audit Org 65E-14 (1) Does NSP have a "Retention and Access Requirement for Records Policy" ?
  
2. Financial Audit Org 65E-14 (10) 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?
  
3. Financial Audit Org 65E-14 (11) 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?
  
4. Financial Audit Org 65E-14 (12) Does the NSP conduct a physical inventory of equipment annually and reconcile the results to property records?
  
5. Financial Audit Org 65E-14 (13) Has the NSP implemented a control system and maintenance procedures to prevent loss, damage or theft of assets?
  
6. Financial Audit Org 65E-14 (14) 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?
  
7. Financial Audit Org 65E-14 (15) 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?
  
8. Financial Audit Org 65E-14 (16) 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?
  
9. Financial Audit Org 65E-14 (17) 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?
  
10. Financial Audit Org 65E-14 (18) Did LSFHS monitor a sample of individual consumer records for services provided by NSP?
  
11. Financial Audit Org 65E-14 (19) 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.



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- 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.

12. Financial Audit Org 65E-14 (2) Did the NSP engage an independent auditor to perform an annual single or program specific audit?

13. Financial Audit Org 65E-14 (20) Did the NSP have any related party transactions that resulted in additional costs to LSFHS/DCF and were deemed unallowable costs?

14. Financial Audit Org 65E-14 (21) Which OMB circular is the NSP utilizing to account for their expenditure of State funds? OMB Circular A-110, OMB Circular A-122, OMB Circular A-133, OMB Circular A-87 or 2 CFR 200.

15. Financial Audit Org 65E-14 (22) Does the NSP report actual expenditure data monthly to LSFHS according to reporting requirements and templates as required by their contract?

16. Financial Audit Org 65E-14 (23) 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?

17. Financial Audit Org 65E-14 (24) 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. ?

18. Financial Audit Org 65E-14 (25) 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.



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19. Financial Audit Org 65E-14 (26) 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?
20. Financial Audit Org 65E-14 (27) Did the NSP only bill LSFHS for approved covered services?
21. Financial Audit Org 65E-14 (28) Did the NSP have the proper audit documentation for each covered service tested during data validation?
22. Financial Audit Org 65E-14 (29) Did the NSP utilize the correct measurement standard for each covered service tested during data validation?
23. Financial Audit Org 65E-14 (3) Was a single audit submitted and accepted by the Federal Data Clearing House located at <https://harvester.census.gov>?
24. Financial Audit Org 65E-14 (30) Does the NSP have a current FY budget to account for revenues and expenditures?
25. Financial Audit Org 65E-14 (31) Does the NSP have a written plan for allocating indirect and direct cost to covered services?
26. Financial Audit Org 65E-14 (32) Does the NSP account for revenue in accordance with Generally Accepted Accounting Principles?
27. Financial Audit Org 65E-14 (33) Did the NSP submit the CF-MH 1042, SAMH Projected Operating and Capital Budget?
28. Financial Audit Org 65E-14 (34) Did the NSP submit the CF-MH 1043, Agency Capacity Report?
29. Financial Audit Org 65E-14 (34) Did the NSP submit the CF-MH 1043, Agency Capacity Report?
30. Financial Audit Org 65E-14 (35) Did the NSP submit the CF-MH 1045, Program Description?
31. Financial Audit Org 65E-14 (36) Did the NSP only invoice for covered services that have been contracted for and during the correct contract period?
32. Financial Audit Org 65E-14 (37) Did the NSP invoice LSFHS for any covered service paid for by another source?
33. Financial Audit Org 65E-14 (38) 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?



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34. Financial Audit Org 65E-14 (39) Did LSFHS have to impose any financial penalties on the NSP due to non-compliance with a CAP?
35. Financial Audit Org 65E-14 (4) Did the NSP submit the CF-MH 1034, Schedule of State Earnings?
36. Financial Audit Org 65E-14 (40) 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?
37. Financial Audit Org 65E-14 (41) Did the NSP establish procedures for documenting and reporting service events in such a manner as to provide a clear and distinguishable audit trail?
38. Financial Audit Org 65E-14 (5) Did the NSP submit the CF-MH 1035, Schedule of Related Party Transaction Adjustments?
39. Financial Audit Org 65E-14 (6) Did the NSP submit the CF-MH 1036, Schedule of Bed-Day Availability Payments?
40. Financial Audit Org 65E-14 (7) Did the NSP submit the CF-MH 1037, Schedule of Actual Expenses and Revenues?
41. Financial Audit Org 65E-14 (8) Did the NSP have any findings? If so, was an audit findings letter sent to their executive management?
42. Financial Audit Org 65E-14 (9) Did the NSP address their MATCH requirements in their audit footnotes or in a MATCH memo?
43. Financial Audit Org Contract (1) If a monitoring was performed in the year previous to this review, have all deficiencies been corrected or cleared within specified time frames?
44. Financial Audit Org Contract (2) If the NSP does not receive a Federal or State Single Audit, have they submitted the required fiscal management policies and procedures required by Incorporated Document 19?
45. Financial Audit Org Contract (3) Has the NSP furnished LSFHS with written verification of comprehensive general liability insurance coverage (broad form coverage), specifically including premises, fire and legal liability to cover managing the Network Service Provider and all of its employees?
46. Financial Audit Org Contract (4) Has the NSP furnished LSFHS with written verification of professional liability insurance coverage, including errors and omissions coverage, to cover the Network Service Provider and all of its employees?
47. Financial Audit Org Contract (5) Are all NSP insurance policies provided by insurers licensed or eligible to do and that are doing business in the State of Florida?



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48. Financial Audit Org Fiscal Mgmt (1) Does the NSP conduct their accounting functions on computerized accounting software system in accordance with GAAP?
49. Financial Audit Org Fiscal Mgmt (2) Does the NSP have a methodology for allocating program by cost centers with proper documentation?
50. Financial Audit Org Fiscal Mgmt (3) Did the NSP have any allowable expenditures that were required to be paid back to LSFHS/DCF?
51. Financial Audit Org Fiscal Mgmt (4) Does the NSP have policies and procedures in place to administer payroll properly?
52. Financial Audit Org Fiscal Mgmt (5) Does the NSP capitalize all assets with an acquisition cost of \$1,000 or more per unit?
53. Financial Audit Org Fiscal Mgmt (6) Does the NSP maintain a depreciation schedule and do they book depreciation monthly?
54. Financial Audit Org SAPTBG (1) Does the NSPs SAPTBG program treat the family as a unit and, therefore, admit both women and their children into treatment services, if appropriate?
55. Financial Audit Org SAPTBG (10) Does the NSPs SAPTBG Program offer interim services that include, at a minimum the following:  
Counseling and education about HIV and tuberculosis (TB), about the risks of needle sharing, the risks of transmission to sexual partners and infants, and about steps that can be taken to ensure that HIV and TB transmission does not occur, referral for HIV or TB treatment services, if necessary and counseling pregnant women on the effects of alcohol and other drug use on the fetus and referrals for prenatal care?
56. Financial Audit Org SAPTBG (11) Does the NSPs SAPTBG Program have an established wait list that includes a unique patient identifier for each injecting drug abuser seeking treatment, including patients receiving interim services while awaiting admission?
57. Financial Audit Org SAPTBG (12) Does the NSPs SAPTBG Program have a mechanism that enables it to maintain contact with individuals awaiting admission and consult with the State's capacity management system to ensure that waiting list clients are admitted or transferred to an appropriate treatment program within a reasonable geographic area at the earliest possible time?
58. Financial Audit Org SAPTBG (13) Does the NSPs SAPTBG Program take clients awaiting treatment for intravenous substance abuse off the waiting list only when such persons cannot be located for admission into treatment or such persons refuse treatment?
59. Financial Audit Org SAPTBG (14) Does the NSPs SAPTBG Program carry out activities to encourage individuals in need of treatment services for intravenous drug abuse to undergo such treatment by using scientifically sound outreach models, if no such models are applicable to the local situation, another approach which can reasonably be expected to be an effective outreach method?
60. Financial Audit Org SAPTBG (15) Does the NSPs SAPTBG Program ensure that outreach efforts have procedures including the following:  
Selecting, training, and supervising outreach workers, contacting, communicating, and following up with



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high-risk substance abusers, their associates, and neighborhood residents within the constraints of Federal and State confidentiality requirements 45 CFR parts 160 & 162 Health Insurance Portability and Accountability Act (HIPAA) and 42 CFR part 2, promote awareness among injecting drug abusers about the relationship between injecting drug abuse and communicable diseases such as HIV, recommend steps that can be taken to ensure that HIV transmission does not occur and encourage entry into treatment?

61. Financial Audit Org SAPTBG (16) Does the NSPs SAPTBG Program directly, or through arrangements with other public or nonprofit private entities, routinely make available the following TB services to each individual receiving treatment for substance abuse: Counseling the individual with respect to TB, testing to determine whether the individual has been infected with mycobacteria TB to determine the appropriate form of treatment for the individual and providing for and or referring the individuals infected by mycobacteria TB to the appropriate medical center for evaluation and treatment?

62. Financial Audit Org SAPTBG (17) Does the NSPs SAPTBG Program deny clients admission to the program on the basis of lack of capacity and then refer such clients to other providers of TB services?

63. Financial Audit Org SAPTBG (18) Does the NSPs SAPTBG Program have implemented infection control procedures that are consistent with those established by the Department to prevent the transmission of TB and address the screening of patients and identifying those individuals who are at high risk of becoming infected, meet all State reporting requirements while adhering to Federal and State confidentiality requirements 45 CFR parts 160 & 162 Health Insurance Portability and Accountability Act (HIPAA) and 42 CFR part 2 and offer case management activities to ensure that individuals receive such services?

64. Financial Audit Org SAPTBG (19) Does the NSPs SAPTBG Program report all individuals with active TB as required by State law and in accordance with Federal and State confidentiality requirements 45 CFR Parts 160 & 164, HIPAA, including 42 CFR Part 2?

65. Financial Audit Org SAPTBG (2) Does the NSPs SAPTBG program provide or arrange for primary medical care, including prenatal care, for women who are receiving substance abuse services, including prenatal care?

66. Financial Audit Org SAPTBG (20) Does the NSPs SAPTBG program provide appropriate HIV/AIDS pre- and post-test counseling?

67. Financial Audit Org SAPTBG (21) Does the NSPs SAPTBG Program provide appropriate HIV/AIDS tests to diagnose the extent of the deficiency in the immune system and provide information on appropriate therapeutic measures for preventing and treating the deterioration of the immune system and for preventing and treating conditions arising from the disease?

68. Financial Audit Org SAPTBG (22) Does the NSPs SAPTBG Program have therapeutic measures that prevent and treat the deterioration of the immune system and prevent and treat conditions arising from the disease?

69. Financial Audit Org SAPTBG (23) Does the NSPs SAPTBG Program establish linkages with a comprehensive community resource network of related health and social services organizations to ensure a wide-based knowledge of the availability of these services and to facilitate referral?





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70. Financial Audit Org SAPTBG (24) Does the NSPs SAPTBG Program ensure that HIV early intervention services are undertaken voluntarily, provided with patients' informed consent and are not required as a condition of receiving substance abuse treatment or any other services?
71. Financial Audit Org SAPTBG (25) Does the NSPs SAPTBG Program give preference in admission to pregnant women who seek or are referred for and would benefit from Block Grant-funded treatment services?
72. Financial Audit Org SAPTBG (26) Does the NSPs SAPTBG Program refer pregnant women to the State when the program has insufficient capacity to provide services to any such pregnant women who seeks the services of the SAPTBG program?
73. Financial Audit Org SAPTBG (27) Does the NSPs SAPTBG Program make interim services available within 48 hours to pregnant women who cannot be admitted because of lack of capacity?
74. Financial Audit Org SAPTBG (28) Does the NSPs SAPTBG Program make continuing education in substance abuse treatment and prevention services available to employees who provide the services?
75. Financial Audit Org SAPTBG (29) Does the NSPs SAPTBG Program have in effect a system to protect patient records from inappropriate disclosure, and the system complies with all applicable State and Federal laws and regulations, 45 CFR Parts 160 & 164, HIPPA, and 42 CFR part 2 and includes provisions for employee education on confidentiality requirements and the fact that disciplinary action may occur upon inappropriate disclosure?
76. Financial Audit Org SAPTBG (3) Does the NSPs SAPTBG program provide or arrange for child care while the women are receiving services?
77. Financial Audit Org SAPTBG (31) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to provide inpatient hospital substance abuse services?
78. Financial Audit Org SAPTBG (32) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to make payments to intended recipients of health services?
79. Financial Audit Org SAPTBG (33) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to purchase or improve land; purchase, construct, or permanently improve (other than minor remodeling) any building or other facility; or purchase major medical equipment?
80. Financial Audit Org SAPTBG (34) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to satisfy any requirement for the expenditure of non-Federal funds as a condition for the receipt of Federal funds?
81. Financial Audit Org SAPTBG (35) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to provide financial assistance to any organization other than a public or nonprofit private organization?
82. Financial Audit Org SAPTBG (36) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to provide individuals with hypodermic needles or syringes?



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83. Financial Audit Org SAPTBG (37) Does the NSPs SAPTBG Program expend SAPT Block Grant funds to provide treatment services in penal or correctional institutions of the state?
84. Financial Audit Org SAPTBG (38) Does the NSPs SAPTBG Program use SAPT Block Grant funds as the "payment of last resort," for special services for pregnant women and women with dependent children, TB services, and HIV services and therefore, makes every reasonable effort to collect reimbursement for the costs of providing such services to persons entitled to insurance benefits under the Social Security Act, including programs under title XVIII and title XIX; any State compensation program, any other public assistance program for medical expenses, any grant program, any private health insurance, or any other benefit program and secure from patients or clients payments for services in accordance with their ability to pay?
85. Financial Audit Org SAPTBG (39) Does the NSPs SAPTBG Program use SAPT Block Grant funds to pay salaries in excess of Level I of the Federal Executive Pay Scale?
86. Financial Audit Org SAPTBG (4) Does the NSPs SAPTBG program provide or arrange for primary pediatric care for the women's children, including immunizations, for the women's children?
87. Financial Audit Org SAPTBG (40) Does the NSPs SAPTBG Program use SAPT Block Grant funds for activities involving worship, religious instruction, or proselytization?
88. Financial Audit Org SAPTBG (41) Does the NSPs SAPTBG Program discriminate against current or prospective program participants based on religion, religious belief, refusal to hold a religious belief or refusal to actively participate in a religious practice?
89. Financial Audit Org SAPTBG (42) Does the NSPs SAPTBG Program refer otherwise eligible clients who object to the religious character of SAPT Block Grant-funded services to alternative providers within a reasonable period of time of the objection?
90. Financial Audit Org SAPTBG (43) Does the NSPs SAPTBG Program use generally accepted auditing and accounting principles to account for SAPT Block Grant funds?
91. Financial Audit Org SAPTBG (44) Does the NSPs SAPTBG Program segregate Federal funds from non-Federal funds?
92. Financial Audit Org SAPTBG (45) Does the NSPs SAPTBG Program subject Federal funds to an audit by the government?
93. Financial Audit Org SAPTBG (5) Does the NSPs SAPTBG program provide or arrange for gender-specific substance abuse treatment and other therapeutic interventions for women that may address issues of relationships, sexual abuse, physical abuse, and parenting?
94. Financial Audit Org SAPTBG (6) Does the NSPs SAPTBG program provide or arrange for therapeutic interventions for children in custody of women in treatment which may, among other things, address the children's developmental needs and their issues of sexual abuse, physical abuse, and neglect?





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95. Financial Audit Org SAPTBG (7) Does the NSPs SAPTBG program provide or arrange for sufficient case management and transportation services to ensure that the women and their children have access to the services provided by questions (1) through (6) above?

96. Financial Audit Org SAPTBG (8) Does the NSPs SAPTBG Program notify LSFHS within 7 days of reaching 90% of treatment capacity?

97. Financial Audit Org SAPTBG (9) Does the NSPs SAPTBG Program admit each individual who requests and is in need of treatment for intravenous drug abuse no later than 14 days after making the request or within 120 days of the request if the program has no capacity to admit the individual, the program makes interim services available within 48 hours, and the program offers the interim services until the individual is admitted to a substance abuse treatment program?