



## **SALISH BEHAVIORAL HEALTH ORGANIZATION**

### **ADMINISTRATION POLICIES AND PROCEDURES**

**Policy Name:** MANAGEMENT ATTESTATION OF  
ACCURACY OF FISCAL REPORTS AND  
LOCAL MATCH

**Policy Number:** 8.04

**Reference:** State Contract

**Effective Date:** 10/2005

**Revision Date(s):** 12/2007; 7/2016; 6/2017; 3/2018

**Reviewed Date:** 3/2018

**Approved by:** SBHO Executive Board

#### **CROSS REFERENCES**

- Policy: Corrective Action Plan

#### **PURPOSE**

To ensure that required Fiscal reports submitted by the Salish Behavioral Health Organization (SBHO) to the Department are complete and accurate.

#### **PROCEDURE**

##### Certification Requirements

1. The Salish Behavioral Health Organization (SBHO) must submit a completed certification form with each Revenue and Expenditure report submitted to the Department.
  - The form is completed by SBHO Accounting staff and signed by the SBHO Administrator following a review of completed reports.
2. The SBHO must submit a completed certification form with each Revenue and Expenditure report submitted to Department which certifies the availability of local match that was utilized to draw down additional Federal Medicaid funds.
  - The form is completed by SBHO Accounting staff and signed by the SBHO Administrator
  - Agencies participating in the local match optional program certify the funds they use on a monthly basis.

### Management Review

Fiscal reports developed by the SBHO are reviewed for accuracy and completeness prior to submission to the Department.

1. Fiscal data is gathered by the SBHO accountant from network providers
2. Data regarding availability of local match is gathered from network providers
  - Network agencies must attest to the availability and appropriate use of local match funds prior to a new funding cycle.
  - Providers certify the availability of local match claimed each month.

### Reporting Procedure

1. The SBHO Accountant compiles information necessary to complete the Revenue and Expenditure report from information gathered from network providers.
2. The Accountant includes information regarding SBHO Administrative expenses and expenditures to non-network providers.
3. Completed report is reviewed for accuracy and provided to the SBHO Administrator for review, along with required certification to sign.
4. Completed report is provided to the state along with required certification.

## **MONITORING**

This policy is a mandate by statute and contract.

1. This policy will be monitored through use of SBHO:
  - Semi-annual Provider Revenue and Expense Report
  - Reports are tracked over time for consistency, with significant variances followed up on by the SBHO Accountant or Administrator.
2. If a provider performs below expected standards, a Corrective Action Plan will be required for SBHO approval. Reference SBHO Corrective Action Plan Policy.