

GRANT AUDIT TOOL

Audit Date:

Subrecipient (Provider/Clinic Name):

Checklist Completed by:

Contract Requirements

SB202 Audit Requirements

ARTICLE	SECTION	REQUIREMENT	YES	NO	N/A	COMMENTS TO SUPPORT
	1.3	Independent financial audit shall mean a financial audit conducted by a certified public accounting firm or certified public accountant (CPA) in accordance with generally accepted accounting principles and applicable federal regulations. The CPA or firm must be independent of the Provider. Independent means not a regular full-time or part-time employee of the Provider and not receiving any form of compensation from the Provider other than that they receive for the conduct of the financial audit.				
	2.1	Covered Services. Provider provided Clients the Covered Services described in the proposal document attached as Exhibit B that are within the scope of Provider licensure and/or training.				
	2.1	Provider cooperated with all terms and conditions, reporting and monitoring requirements, expected outcomes, and fiscal and statistical reports, as set forth in this Contract through attached exhibits, addenda, and attachments which may be amended or supplemented.				
	2.1	Contractor will give Provider prior written notice of additions, deletions, and modifications through e-Mail and through the Contractor website.				
	3.1	Restrictions on Public Benefits. Pursuant to House Bill 06S-1023, as codified at C.R.S. § 24-76.5-101 et seq., except as otherwise provided therein or where exempt by federal law, Provider is required to verify the lawful presence in the United States of each natural person 18 years of age or older who applies for state or local public benefits or for federal public benefits for the applicant. The Provider is responsible for obtaining specific instruction on the identification documentation required and the process to be followed by the Provider to comply with the cited law if any of the work done under this Contract.				

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	3.2	Professional Standards. Provider shall render Covered Services in cooperation with the Contractor’s standards and procedures; in accordance with generally accepted medical standards and all applicable laws and regulations; and pursuant to the same standards as services rendered to Provider’s other Clients. Provider shall not discriminate against any Client on the basis or color, race, gender, sexual orientation, age, religion, national origin, handicap, health status, or source of payment in Provider services under this Contract.				
	3.3	Professional Responsibility. Provider agrees to supply appropriate facilities, the needed materials and necessary supplies to fulfill the requirements of this contract. Provider also agrees to provide sufficient experienced, qualified, and trained clinical staff and other staff. Provider acknowledges that it has an independent responsibility to provide recovery support, mental health and/or substance abuse services to Clients who are their patients and that coverage or payment determinations by Contractor or Payors in no way absolves Provider of their responsibility to render appropriate services to Clients. Provider understands that Contractor does not, by this Contract or future patterns of practice promise or guarantees any minimum volume of referrals of Clients to Provider.				
	3.5	Compliance with Contractor Policies and Programs. Provider agrees to participate in and cooperate with Contractor referrals, quality assurance, quality improvement, utilization management standards and procedures, credentialing standards, clinical guidelines and protocols. Provider agrees to participate in all meetings by ensuring at least one staff member represents the agency. As specified in this contract or attached exhibits, addenda and attachments, Providers are subject to actions for failing to cooperate with Contractor policies and procedures referenced in Section 12 herein including but not limited to consultation, written warning, probation, suspension, or termination under this Contract.				

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	3.6	<p>Records. Provider shall retain all records and information related to services provided pursuant to this Contract for the greater of: the time required by applicable federal or state law; or five (5) years from the end of service. Provider agrees to maintain a Client file of all required records, communications and other written material regarding provided services. If requested, copies of such records shall be delivered to Contractor within fifteen (15) days of Provider's receipt of Contractor's written request for records.</p>				
	3.7	<p>Confidentiality and Client Records. Provider agrees to ensure that all of each Client's records shall be treated as confidential so as to comply with all state and federal laws and regulations regarding the confidentiality of patient records. Provider agrees to comply with all local, state, and federal laws and regulations, including the Health Insurance Portability and Accountability Act (HIPAA) and Federal Confidentiality Regulations 42 C.F.R. Part 2 regarding the confidentiality of such records to the same extent that these laws and regulations apply to the Provider. Provider shall have written procedures governing access to, duplication of and dissemination of all Client related information. Provider agrees to notify and advise in writing all employees, agents, consultants, and sub-contractors of these written procedures and requirements of confidentiality and obtain from each person an agreement to be bound by the confidentiality terms of this contract. Provider agrees to provide each Client with Contractor's Notice of Privacy Rights, no later than the date the first service is provided to the Client and to record the date the Provider gave such notice to the Client.</p>				

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	3.8	<p>Independent Financial Audit. Any Provider who receives more than Three Hundred Thousand Dollars (\$300,000.00) in reimbursement from the Contractor for services under this contract shall make a provision for an independent financial audit to be performed annually. The Provider shall furnish two copies of said audit report, together with associated special reports and the management letter and/or auditor’s opinion letter, if any, to Contractor, as soon as possible after the close of the PROVIDER’s fiscal year, but no later than November 25th of each year. A waiver of the aforementioned due date may be requested in writing of Contractor’s business manager. If the Provider receives less than \$300,000 from Contractor, and has an independent financial audit performed, one copy of the audit shall be submitted to Contractor as soon as possible after the close of the Provider’s fiscal year, but no later than November 25th of each year. To the maximum practicable extent, the audit shall identify, examine, and report the income and expenditures specific to operation of the services described in this Contract. The audit will be presented in the format specified in the “Accounting and Auditing Guidelines” for Colorado Department of Human Services, Division of Behavioral Health.</p>				
	3.9	<p>Annual A-133 Audit. If the Provider expends federal awards from all sources (direct or from pass-through entities) in an amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) or more during its fiscal year, then the Provider shall have an audit of that fiscal year in accordance with Office of Management and Budget (OMB) Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations). The Provider shall furnish one copy of the audit report(s) to the Contractor within 30 days after the receipt of the auditor’s report or 9 months after the end of the Provider’s audit period, whichever is earlier.</p>				
	3.10	<p>Unit Cost Report. All Providers funded by this contract shall complete and submit a unit cost report, in accordance with the accounting and auditing guidelines, by November 30th each year, through the online portal.</p>				

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	5.1	Provider agrees that under no circumstances shall Provider seek payment for Covered Services provided to Clients other than for applicable sliding fee co-payments, deductibles and/or coinsurance as authorized from the Client’s benefit plan.				
	5.2	Balance Billing. Provider shall not charge any fees directly to nor expect any payment directly from Clients for any services authorized and/or covered under this contract other than for applicable sliding fee co-payments, deductibles and/or coinsurance as authorized from the Client’s benefit plan. Provider agrees that this provision supersedes any oral or written contrary agreement previously entered into between Provider and Client or anyone acting on their behalf; and Provider shall abide by the terms of this provision in the event of non-payment by Contractor or Payor for any reason, including but limited to voluntary or involuntary bankruptcy proceedings, or termination of funding involving Contractor or Payor.				
	6.1.a.	That the Provider has substantial experience in, and is fully capable of, providing the services specified in this Contract or attached exhibits, addenda and attachments.				
	6.1.b.	That the Provider satisfies all licensing and certification requirements as may be required by the state of Colorado and, if an Agency Provider, all of Provider’s professional employees, representatives, and sub-contractors are properly licensed, credentialed and in good standing under applicable federal and state law.				
	6.1.c.	That Provider has not been and/or is not presently suspended, declared ineligible, or involuntarily excluded from providing the professional services specified under this Contract or any other contracts with any federal or state department or agency.				
	6.1.f.	Provider is responsible for its performance under this Contract and the management of its business operations and provision of professional services, all of which are separate and distinct from those of Contractor.				

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	8.1	Insurance. Provider shall maintain appropriate insurance coverage by the Colorado Governmental Immunity Act, self-insured trust, General or professional liability insurance as appropriate to the services offered. Provider shall be solely responsible for obtaining such insurance and paying any expenses associated therewith. An insurance company authorized to do business in the state of Colorado must underwrite the professional liability insurance. Provider shall submit proof of insurance to Contractor within 30 days of signing this Contract.				
	8.2	Credentialing. Provider shall ensure that Provider is, and, if an Agency Provider, its Staff are, adequate in qualification, competency, and numbers to perform the terms and conditions of this Contract and, if applicable, to satisfy third-party accreditation standards. Provider agrees to provide Contractor with written evidence of the items listed below when Contractor requests such information:				
	8.2.a.	Staff education and training required by law, regulation and the Provider’s organizational policy;				
	8.2.b.	Licensure, credentialing, certification and/or registration and compliance by Provider, and for an Agency Provider, its Staff, with applicable federal and state laws;				
	8.2.c.	Education, knowledge and experience for assigned responsibilities; and				
	8.2.d.	Such other documentation as may be specifically required by Contractor in order to comply with accreditation standards for health care organizations, quality assurance standards, state Office of Behavioral Health standards, or any other federal or state agency requirements, as promulgated from time to time.				
	8.3.	Reports. Contractor reserves the right to request copies of medical histories, assessments, reassessments, discharge summaries, lab services, and other reports of Clientele. Provider shall make this information available to Contractor within fifteen (15) days of such request. An example Reporting Template is found as Exhibit C of this Contract. Each of the reporting items must be completed in addition to the number of clients served for each quarter and any successes or challenges faced.				

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	8.3	Report Requirements Providers must submit monthly, quarterly and annual reports to Contractor using the hndeliverables@diversushealth.org email address. The reports should include the client count for each program funded and outcome detail. Failure to provide these reports will be considered breach of contract and may result in the discontinuance of funding from the project outlined in Exhibit A attached.				
	8.3	For this funding: 1.Monthly reports are due on the 15th of each month to include information for the prior month. 2.Quarterly reports are due: October 15, 2021 January 15, 2022 April 15, 2022 July 15, 2022 October 14, 2022 January 14, 2023 April 14, 2023 July 14, 2023 3.Year End Reports are due on: July 29, 2022 July 31, 2023 All reports should include the following detailed information: Brief Description of Services / Program Number of Locations Counties Serviced Impact Statement / Note on Success Total Number of Clients Served Total Expenditures				
	8.4	Has provider met performance measures under this contract: Performance. Provider’s performance under this Contract will be measured and monitored quarterly against the requirements contained this Contract or attached exhibits, addenda and attachments, and any other criteria Contractor may establish from time to time in its sole discretion. Failure to so perform up to these requirements will be grounds for Contractor to terminate or reduce the amount funded under this Contract as provided under Section 12.				
BLOCK GRANT						
	5.2	The Substance Abuse Prevention and Treatment (SAPT) Block Grant (42 U.S.C. §§ 300x- 21, et seq.)provides funds to states for prevention, treatment, recovery supports and other services that will supplement services covered by Medicaid, Medicare and privateinsurance. Specifically, the Block Grant funds are directed toward four purposes:				
	5.2a.	Fund priority treatment and support services for individuals without insurance or forwhom coverage is terminated for short periods of time.				

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	5.2.b.	Fund those priority treatment and support services not covered by Medicaid, Medicare or private insurance for low income individuals and that demonstrates success in improving outcomes and/or supporting recovery.				
	5.2.c.	Fund primary prevention, universal, selective and indicated prevention activities and services for persons not identified as needing treatment.				
	5.2.d.	Collect performance and outcome data to determine the ongoing effectiveness of behavioral health promotion, treatment and recovery support services and plan the implementation of new services on a nationwide basis.				
	5.2.	The SAPT Block Grant is intended to be the payment of last resort. (45 CFR § 96.137). The entities that receive funding under the SAPT Block Grant and provide services required by the SAPT Block Grant shall make every reasonable effort, including the establishment of systems for eligibility determination, billing, and collection, to:				
		a. Collect reimbursement for the costs of providing such services to persons who are 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.				
		b. Secure from patients or Client payments for services in accordance with their ability to pay.				

ARTICLE	SECTION	REQUIREMENT	YES	NO	N/A	COMMENTS TO SUPPORT				
	5.2									
<table border="1"> <tr> <td>Pass</td> <td>Fail</td> </tr> <tr> <td></td> <td></td> </tr> </table>		Pass	Fail			AUDITOR'S SIGNATURE _____ DATE _____				
Pass	Fail									
ADDITIONAL COMMENTS:										