



## **CCDDB/CCMHB Financial Site Visit Protocol and Report**

To assure an appropriate level of financial accountability and full compliance with the terms and conditions of service contracts, the Champaign County Mental Health Board (CCMHB) and the Champaign County Developmental Disabilities Board (CCDDB) require quarterly financial reporting specific to each contract and an annual financial audit, review, or compilation in full compliance with specifications defined in the contract. On-site financial reviews are conducted at the discretion of the Executive Director in consultation with the Associate Directors and the Financial Manager using the following protocol and attached checklist/report form.

### **Pre - Site Review Protocol**

1. *Scheduling* – CCDDB/MHB staff will schedule a meeting with appropriate agency staff or representative (e.g. contracted fiscal agent or agency board member) to complete the financial review process. A minimum of five working days' notice will be given of the scheduled review. Date and time scheduled will be at the mutual convenience of the Board and Agency. A list of requested documents will be sent to the agency. The meeting may be conducted through a virtual platform such as Microsoft Teams, Zoom, WebEx, or other, provided both parties agree.
2. *Documents* – The provider will gather the documents required for the review and make them available to CCDDB/MHB staff at the start of the site-visit. A checklist is then used to standardize the review process of the documents. In addition to documentation for the financial test, copies of organizational policies (personnel, purchasing, travel, etc.) should be made available.
3. *Financial Test* – Under special circumstances (e.g., compilation required), the financial site visit will require additional testing. The provider will prepare a list of the numbers of all checks written between the start and end of a defined period. From these, a random group of 10 checks will subject to the financial test review.

### **Site Review Protocol**

1. CCDDB/MHB Staff will complete an interview, during and following the meeting with Agency representative(s), which may be held through a virtual platform as mutually

agreed, or in person at the Agency office. Items to be examined and discussed overlap to some extent with those identified in the Auditor's Checklist, which is available at <http://ccmhddbrds.org> and completed during independent CPA audits, reviews, and compilations.

2. Financial Test Requirements – If a special circumstance exists, the Financial Manager will request this additional testing. In advance of the Financial Site Visit, CCDDDB/MHB Staff will have requested a minimum of thirteen agency expenditures from among the total set incurred during a specific period. Using a randomized method, staff will select ten expenditures for examination and ask that three additional expenditures be made available in case any of the ten fail.

For all thirteen expenditures, the agency will make available the voucher, invoice for proper amount and date, and any supporting documentation, including the cancelled check and when applicable, staff time sheets. Personal information should be redacted from any time sheets.

An error rate of 10% (1 voucher) will cause examination of agency procedures; the CCDDDB/MHB Executive Director may determine the course of action.

Any deficiencies found will be described in writing to the Agency. The Agency will be required to respond with a corrective plan of action. Deficiencies may result in payment adjustment or the repayment of funds if deemed appropriate by the Board.

3. Exit Interview – Following completion of the review of (a) financial forms and supporting documents and (b) completion of the financial test process, a summary of findings will be presented to Agency staff.

### **Post Site Visit Process**

A final report/completed checklist will be shared with the Agency, CCDDDB/MHB Operations and Compliance Coordinator for contract file, and CCDDDB/MHB Executive Director.

If there are deficiencies, these will be indicated in the final report sent to the Agency. The Agency will respond with a Plan of Correction within 15 days of notification. The Plan should include an acceptable timeline for deficiencies to be resolved. The Plan of Correction will be reviewed, and the disposition will be determined by CCDDDB/MHB staff.