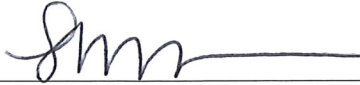


County of Marin Behavioral Health and Recovery Services (BHRS)	POLICY NO. BHRS-75
	Next Review Date: August 2027
POLICY:	Date Approved: August 23, 2024
<u>COMPLIANCE WITH SINGLE AUDIT REQUIREMENTS</u>	By:  Todd Schirmer, PhD, CCHP Director, Behavioral Health and Recovery Services
BHRS-75 COMPLIANCE WITH OMB CIRCULAR A-133	

POLICY: COMPLIANCE WITH SINGLE AUDIT REQUIREMENTS

I. PURPOSE:

It is the policy of Marin County Behavioral Health and Recovery Services (BHRS) to operate its programs in compliance with all federal, state, and local laws and regulations. The Office of Management and Budgets (OMB) Circular A-133 was superseded by 2 CFR Part 200 Subpart F, Single Audit. These provisions set forth those standards for obtaining consistency and uniformity among Federal agencies for the audit of states, local governments, and non-profit organizations expending Federal funds.

II. REFERENCES:

Substance Use Prevention and Treatment Block Grant (SUBG) Contract, Enclosure 5 Drug/Medi-Cal Organized Delivery System (DMC-ODS) Intergovernmental Agreement 2 CFR Part 200 Subpart F

III. POLICY:

Marin Behavioral Health and Recovery Services ensures that the County and its programs with Federal expenditures of more than \$750,000 during their respective fiscal years receive a single or program-specific audit conducted in accordance with 2 CFR Part 200 Subpart F.

IV. AUTHORITY/RESPONSIBILITY:

Contract Managers
Alcohol and Drug Administrator
BHRS Director
HHS Office of Finance

V. PROCEDURE:

The County ensures that the County and its contractors receiving funding under the SUBG Contract or DMC-ODS IA comply with requirements of funding sources and applicable laws and regulations through the below methods.

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Contractor compliance with this policy shall be achieved through:

1. Distribution of the SUBG Requirements in the Contractor Manual and Practice Guidelines annually at contract renewal.
2. Approval of contract as to form and legal affect by county counsel.
3. Signature of Contractor on contract agreeing to all conditions set forth in the contract.
4. Approval and execution of contract by the County Board of Supervisors or County Administrative Officer.
5. Annual fiscal monitoring, in which County fiscal staff review contractor’s single audit to ensure requirements of 2 CFR Part 200 Subpart F are met.
6. Annual completion of Self Audit by Contractor, and subsequent review by BHRS Contract Manager, including Contractor’s signed attestation of adherence to all laws and regulations, including 2 CFR Part 200 Subpart F.

County procedures for complying with 2 CFR Part 200 Subpart F are as follows:

1. The County of Marin undergoes a single audit process each year annually that is initiated at the year-end close of the fiscal year (July 1 to June 30).
2. The County Department of Finance distributes instructions to all departments for reporting single audit information on federal fund expenditures each year. The departments that do not incur expenditures related to federal funding during the fiscal year must send a verification statement indicating as such, from the Department Head or his/her/their designee to the County’s Department of Finance, Internal Audit Division. The departments that do incur expenditures related to federal funding during the fiscal year are required to complete the “Schedule of Expenditure of Federal Awards (SEFA)” worksheet and attach corresponding supporting documentation and send to the County’s Department of Finance, Internal Audit Division. The department must also complete and submit a “Departmental Questionnaire” and an “Internal Control/Risk Assessment Questionnaire” for each program with federal expenditures over \$150,000.
3. The Department of Finance submits the independent audit report to the Board of Supervisors.
4. Submit to the State Controller’s Office within 180 days of the close of the contractor fiscal year a certified copy of an annual audit report from an independent CPA firm.
5. After completion of the audit, securely submit a copy to DHCS using the methods and timeframes identified in the SUBG Agreements. The audit report must identify the County’s legal name and the number assigned to this SUBG Agreements.

County compliance with this policy shall be achieved through:

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1. Approval of SUBG Contract IA by Board of Supervisors or authorized designee agreeing to all conditions set forth in the contract.
2. Attestation to compliance with the 2 CFR Part 200 Subpart F requirements at the annual DHCS Monitoring review.
3. Annual completion of Self Audit, including County Alcohol & Drug Administrator's signed attestation of adherence to all laws and regulations.
4. At annual Site Visit, BHRS Quality Management shall review a copy of the County's single audit or documentation from the Department of Finance that the single audit has been submitted as required.