

PROVIDER FISCAL SELF-ASSESSMENT

AGENCY NAME:	
PERSON(S) COMPLETING SELF-ASSESSMENT:	
DATE COMPLETED:	

QUESTION	YES	NO	N/A	RESPONSIBLE PERSON	COMMENT
Policies and Procedures - Agency					
Are personnel policies maintained and distributed to all personnel?					
Are gift acceptance policies maintained and distributed to all appropriate personnel?					
Does your organization have an organizational chart that clearly defines lines of authority and responsibility?					
Are current job descriptions on file for each employee in the organization?					
Does the governing board authorize all bank accounts and check signers annually?					
Does the governing board authorize all loans?					
Does the organization have a written conflict-of-interest Policy signed by the Board of Directors?					
Does your organization have a written whistle-blower policy?					

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<p>If your organization is a Medicaid provider, do you check the following Medichex Lists on a monthly basis for all employees, as well as any state Medicaid list for any other state appearing on an individual's resume who are involved in generating a claim to bill for services, or are paid by Medicaid?</p> <p>OIG LEIE - http://oig.hhs.gov/exclusions/index.asp GSA EPLS - https://www.sam.gov/ DPW MEDICHECK- http://www.dpw.state.pa.us/publications/medichexsearch/index.htm</p>					
<p>Does your organization have a written policy and procedure for screening of all employees and contractors at time of hire or contracting; and, thereafter, on an ongoing monthly basis to determine if they have been excluded?</p>					
<p>Has your organization developed and maintained auditable documentation of screening efforts, including dates the screenings were performed and the source data checked and its date of most recent update?</p>					
<p>Does your organization conduct self-audits to determine compliance with the Exclusion List requirement?</p>					
<p>If your organization invoices PROMISE, does it have proper time records to support the number of units billed in PROMISE?</p>					
<p>If your organization invoices PROMISE, are internal controls in place for internal review and reconciliation of information submitted to PROMISE?</p>					
<p>Does your organization maintain proper records for Medical Assistance recipients according to the provisions of Chapter 1101.51 of the Pennsylvania Medical Assistance Regulations?</p>					

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Policies and Procedures - Fiscal					
Does your organization have an up-to-date accounting policies and procedures manual which includes job/responsibility descriptions?					
Is access to accounting records limited to employees with designated responsibility for such records?					
Does the agency have a complete and current chart of accounts which includes descriptions of items which go into each account?					
Are all bank and investment accounts in the name of the organization?					
Does the agency have a written policy that covers segregation of financial duties?					
Cash Receipts					
Are all checks received made payable to the name of the organization?					
Is the mail opened by someone independent of the accounting function?					
When the mail is opened, is an independent listing prepared of all checks received?					
Is the listing of receipts sent directly to those responsible for the general ledger, receivables and bank reconciliation?					
Is the list of receipts compared to the duplicate bank deposit slip?					
Are checks restrictively endorsed "for deposit only" immediately upon receipt?					
Are deposits made within one day of receipt of checks?					

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Are deposits made by someone independent of the accounting and cashing functions?					
Are numerically controlled cash receipts slips accounted for and reconciled on a regular basis?					
Are bank statements received and opened by someone independent of the accounting function?					
Are bank reconciliations prepared by someone independent of the cash receiving, processing and recording activities?					
Does someone other than the preparer review and approve the bank reconciliations?					
Does someone review cancelled checks?					
Is the cash receipts journal posted by someone independent of the receiving and cash processing activities?					
Are G/L revenue accounts regularly reviewed by someone independent of the accounting function?					
Are contributions reported by the accounting department compared monthly to records maintained by the personnel in charge of fundraising?					
Are discrepancies reported to the Executive Director?					
Petty Cash					
Are petty cash funds kept in secure storage?					
Are petty cash funds maintained on an imprest basis?					
Is responsibility for each petty cash fund assigned to a specific responsible individual?					
Are these individuals independent of employees who handle cash receipts and accounting records?					
Is there a prohibition against petty cash disbursements over a specified amount?					

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Is a voucher used for all petty cash disbursements?					
Is the voucher pre-numbered?					
Do all petty cash disbursements require original receipts for reimbursement?					
Are surprise cash counts of organization petty cash and change funds performed on a regular, random and unannounced basis?					
Is there a written policy prohibiting the cashing of employee paychecks out of the petty cash fund?					
Cash Disbursements/Purchases					
Are the authorization, processing, check signing, recording and bank reconciliation functions clearly segregated?					
Are persons authorized to approve expenditures clearly identified?					
Has the organization's disbursement approval policy been communicated to all appropriate staff?					
Are all expenditures approved in advance by an appropriately authorized person?					
Are all invoices or request for disbursements supported by appropriate receipts or documentation that indicates receipt of the goods or services?					
Are all disbursements made by pre-numbered checks?					
Are all checks used in sequence?					
Is a record of the cash disbursement (e.g. check stub, check copy, cash disbursement record) kept by the person processing the check?					
Does a disbursement list accompany the checks for signature?					
Do larger checks require a higher level of authority?					

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Have dollar limits been established for one-signature checks?					
Are checks required to be countersigned?					
Is the number of authorized signatures limited to a minimum practical number?					
Are signed checks mailed promptly.					
Does the check signer review and initial documentation supporting checks indicating completeness and approval?					
Does the check signer compare check amounts, on a selected random basis, to the disbursement list that accompanies the checks to be signed?					
Is the disbursement list initialed by the check signer and compared to the disbursement summary?					
Is the cash disbursement journal posting under the control of someone independent of the authorization, check processing and check signing process?					
Does the organization have competitive bidding policies for its purchases?					
If so, are these policies followed?					
Are all purchase requisitions reviewed by a senior official to ensure reasonableness and appropriate delivery address?					
Are purchases that are not for organization use prohibited?					
Are the organization's ordering and receiving processes segregated to the greatest extent possible?					
Are all purchases and requisitions of goods and services reconciled to the monthly general ledger?					
Are all checks (including voided checks) accounted for and kept on file in sequence?					
Are voided or spoiled check adequately mutilated?					

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Are blank check stocks stored securely?					
Are all new vendors/contractors approved in advance?					
Is there a written prohibition against drawing checks payable to cash?					
Is there a written prohibition against signing checks in advance (blank checks)?					
Is a cash disbursement voucher prepared for each invoice or check request that details the date of check, check number, payee, amount of check, description of expense account to be charged, authorization signature and accompanying receipts?					
Does the check signer review the cash disbursement voucher for the proper approved authorization and supporting documentation of expenses?					
Are invoices marked "paid" with the date and amount of the check or cancelled in some way.					
Are requests for reimbursement and other invoices checked for mathematical accuracy and reasonableness before approval?					
Is a cash disbursement journal prepared monthly that details the date of check, check number, payee, amount of check, and columnar description of expense account (and restricted fund) to be charged?					
Are unpaid invoices maintained in an unpaid invoice file?					
Is a list of unpaid invoices regularly prepared and periodically reviewed?					
Are invoices from unfamiliar or unusual vendors reviewed and approved for payment by authorized personnel who are independent of the invoice processing function?					
If the organization keeps an accounts payable register, are payments promptly recorded in the register to avoid double payment?					

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If purchase orders are used, are all purchase transactions used with pre-numbered purchase orders?					
Are advance payments to vendors and/or employees recorded as receivables and controlled in a manner which assures that they will be offset against invoices or expense vouchers?					
Are there adequate controls for non-check disbursements such as debit memos and wire transfers (e.g. passwords, bank callback verifications, etc.)?					
Are checks outstanding of over 90 days periodically investigated?					
If the agency has a business credit card, does the agency have a written policy that specifies internal controls that are used to reduce the possibility of fraud?					
Does the credit card policy insure that an itemized expense summary, the description of the business purpose of each item along with the original receipts is reviewed by a supervisor or a person other than the individual using the card?					
Does the credit card policy determine the criteria for who is eligible for a business credit card, prohibit the personal use of the credit cards, set monthly and overall limits for all employees who are issued credit cards, prohibit the obtainment of cash advances from the use of these cards, control the issuance and revocation of the cards, and the reporting procedures of lost or stolen cards?					
Investments					
Is there a written investment policy?					
Has the policy been approved or reaffirmed by the governing board within the last year?					

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Are all investment transactions reviewed and approved by the governing board or an authorized board committee					
Does a responsible official or investment committee determine that investments are of the type permitted by funding sources, donors and/or organizational policy?					
Payroll					
Are all staff time records reviewed and authorized by an appropriate senior official?					
Are copies of timekeeping records retained on file?					
Are reported overtime hours verified for reasonableness and proper pre-approval?					
Are pay checks distributed by someone other than the timekeeper?					
Are undistributed pay checks returned to the finance office after three working days?					
Is labor distribution and vacation/sick accrual reports reviewed for reasonableness each pay period by a senior official?					
Are all changes to employee status or pay rate authorized and approved by an appropriate official?					
Is documentation of this approval maintained in each employee's personnel file?					
Information System Security					
Is the need for password security reinforced to organization staff?					
Is the use of software not licensed to the organization prohibited on organization computers?					
Are computer applications logged-off when the user is					

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away from the terminal or PC?					
Are all disks brought in from outside sources tested for computer viruses before being used?					
Are disks secured when not in use?					
Are back-up disks maintained of all critical information?					
Is sensitive information protected by password?					
Are staff members encouraged to save work frequently?					
Are electrical surge suppressers used on all computer equipment?					
Other Indicators					
Is the work of all staff members double-checked on a random, unannounced basis?					
Are all financial staff members required to take one full week of continuous vacation time annually, especially those handling or posting cash receipts and those dealing with investments?					
Are duties segregated in all cash handling functions?					
Are job duties segregated in all cash handling functions?					
Are job duties rotated when possible in cash handling functions?					
Does more than one person have access to every screen or software application in the organization?					
Is employee performance reviewed and documented on a regular basis?					
Are unusual trends or discrepancies in organization accounts identified and reconciled monthly?					
Are missing numbers in sequences of numerically controlled documents identified and investigated immediately?					

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Are financial reports provided to the CEO and Board of Directors on a monthly basis?					
Does the agency have adequate budget monitoring procedures in place?					
Did the agency submit an audit by the due date to the COUNTY Office or to ODP as applicable under the Chapter 51 Regulations?					
If the audit had findings, were they resolved through a corrective action plan that was submitted to the COUNTY Office or to ODP as applicable under the Chapter 51 Regulations?					
Does the agency have a formal records retention policy?					
Does the agency retain financial records for seven years?					
Are detailed minutes of the board meetings kept on file?					
TRAVEL					
Are all employees who use their personal car for required business travel reimbursed at a mileage rate that is not in excess of the limit stated in the most recent DPW Administrative Bulletin?					
For employees that have subsistence cost related to required business travel, is the daily reimbursement not in excess of that stated in the most recent DPW Administrative Bulletin?					
Is there a written policy for the participation of lodging costs for employees on business travel status limited to the reimbursement not exceeding that which is stated in the DPW Regulations?					
Are mileage logs kept for motor vehicles owned by the agency?					
Is there a staff person who maintains the car keys and					

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keeps track of the key log of agency owned vehicles?					
Is there a sign out log for agency owned vehicles?					
Is there a policy for the reporting of mechanical problems and accidents?					
Is there a written travel request/approval policy?					
Is all travel reviewed for benefit to the organization and cost prior to overnight trips approved by a supervisor?					
Are travelers required to provide original receipts for all travel-related expenses?					
Are direct advance payments and use of credit cards encouraged over cash travel advances?					
Are travel expense reports reviewed in detail prior to being approved for reimbursement?					
Are travel expense reports required to be completed in the time frames specified by organization policy?					
OCCUPANCY					
Is the amount of rent charged to a given program prorated in direct relation to the amount of space utilized by the program?					
Does the cost of rent the same or less than the rental rate for similar space and use in the geographical area?					
Are all parties unrelated which the agency has entered into a sale or leaseback agreement?					
If the rent charged to a given program exceeds the rental charge published for the general public for similar space in that geographical area was the rental charge explicitly approved by the appropriate county authority?					
If property was purchased, is the mortgage based on a property value not to exceed the lesser of cost or fair market value as determined by a real estate appraiser at					

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the time of original purchase or construction by the agency?					
Does the agency have an appraisal to determine the fair market value for each property that they have a mortgage?					
Is the mortgage the lesser of cost or fair market value as determined by the appraisal?					
If a down payment was made for the purchase of real estate, is it 25% or less than the property value? (Not applicable for programs covered by the Chapter 51 Regulations.)					
COST ALLOCATION PLAN					
Does the agency have a cost allocation plan that is current, equitable and accurate if there are multiple components of the services the agency provides?					
Does the cost allocation plan have a logical, fair and equitable allocation methodology that apportions costs among services receiving a benefit?					
Does the agency have an opinion in their audit from the public accounting firm on the equitableness of its cost allocation plan?					
Does the agency have supporting documentation to determine the basis for allocating costs based on square footage per cost center activity, number of employees per cost center, time studies of employee activity?					
FIXED ASSETS					

QUESTION	YES	NO	N/A	RESPONSIBLE PERSON	COMMENT
Is there a written policy for the purchase of equipment and supplies?					
Does the agency maintain a fixed asset ledger?					
Were the fixed assets purchased at the lowest practicable cost through competitive bidding (\$18,500 or more) or at least three written estimates (\$10,000-\$18,499) according to County Code?					
Are the fixed assets inventoried annually?					
Are all the lease agreements, invoices and supporting documentation for real estate, equipment and vehicles you are currently using on file?					
Do you have supporting documents that show any leases with related parties do not exceed the related parties' costs of the lease?					
Does the agency have a policy for the disposing of fixed assets?					
Does the agency obtain approval from the COUNTY Office prior to selling, lending, donating or disposing of fixed assets purchased with COUNTY funds? (Not applicable for programs covered by the Chapter 51 Regulations.)					
Does the fixed asset ledger delineate between fixed assets purchased through MH/ID funds, through private agency funds and assets owned by clients. (Not applicable for programs covered by the Chapter 51 Regulations.)					
Are fixed assets purchased through MH/ID funds and those purchased through private agency funds tagged? (Not applicable for programs covered by the Chapter 51 Regulations.)					
UNIT OF SERVICE FUNDING					

QUESTION	YES	NO	N/A	RESPONSIBLE PERSON	COMMENT
Are all of the individuals billed to the COUNTY Office authorized by the BSU?					
Do the services charged on the service activity forms submitted to COUNTY match the services recorded on the agency's client logs?					
Does the agency have a procedure where the invoices are checked by the supervisor of the person completing the invoices?					
Does the agency deduct client liability, room and board liability, medical assistance, private insurance when applicable from the gross cost of the service for those individuals who have third party or liabilities?					
RELATED PARTIES					
Have all related party transactions been disclosed?					
Have all related party costs gone through a competitive bidding process?					
If any real estate leases are with related parties, is the rent less than or equal to the related party's costs?					
If a related party company advances funds to the agency, is there a formal agreement?					
PERSONNEL					
Are there any unfunded benefit retirement obligations?					
Are there any unfunded deferred compensation plan obligations?					

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Does the agency have a formal policy/plan for all benefits that the employees receive?					
Does the agency have a formal and consistent policy/plan for the payment of overtime expenses?					
Does the agency have a formal and consistent policy/plan for the allowance of leave and holidays?					
Does the agency have a formal and consistent policy/plan for standby time for employees who are required to be available for emergencies?					
Does the agency have a formal and consistent policy/plan for call time for employees who are called to work outside of their regular work schedule?					
Is there a written agreement stating services to be provided, rate of compensation and method of payment with any purchased personnel or consultants?					
If any of the agency's programs are program (deficit) funded, are the employee's salaries less than or equal to the salary limits defined in the MCR or PAP? (Not applicable for programs covered by the Chapter 51 Regulations.)					
Is the salary of the agency's chief executive officer within the limits of the CEO salary schedule of the MCR or PAP plan? (Not applicable for programs covered by the Chapter 51.)					
Is the percentage benefit rate in relation to salaries less than or equal to the percentage published in the most recent DPW Administrative Bulletin? (Not applicable for programs covered by the Chapter 51.)					
Are the positions in the agency's roster of personnel in agreement with what is stated in the contract? (Not applicable for programs covered by the Chapter 51.)					

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ADMINISTRATION AND MANAGEMENT OF CLIENT FUNDS (ID Bulletin 6000-88-08)					
Financial Plan Policies and Procedures					
Is there documentation that a client has received assistance in applying for all funds and benefits which he/she is entitled by establishing residential intake procedures that identify client eligibility for benefits from all resources and annually reviewing each client's eligibility for programs (e.g., rent rebate, food stamps, etc.)? A decision not to access benefits must be approved the County MH/ID Administrator.					
Does the financial plan include a forecast of cash flow, a budget plan and a review of proposed cash needs?					
Does the financial plan include a review and analysis of the client's investments, insurance policies, burial accounts, and any conserved resources identified by family (burial plots, etc.)?					
Does the financial plan include the development of a room and board contract where applicable in accordance with 55 Pa Code Ch. 6200, titled, room and Board charges"?					
Does the financial plan include an assessment of the client's need for supervision and/or training in money management?					
Does the financial plan contain documentation of the client's desire to receive oversight/training in the management of personal funds?					

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Does the financial plan include an assessment of the individual client's need for a representative payee based on the client's ability to manage his/her own monies?					
Training Clients in the Management of Personal Funds					
Does the training include assessing the client's skills in the management of funds and the need for specific skill training?					
Does the training specify goals in the management of personal funds? Goals should be included in the client's Individual Service Plan, if appropriate.					
Is the training program monitored via the client's Individual Service Plan?					
Irrevocable Burial Account Policies and Procedures					
Is there a policy for reviewing individual client balances and spending patterns to determine if the client has adequate funds to meet present and projected financial needs?					
Does the policy include consultation, if appropriate, with the client/the client's family/interdisciplinary team about other available resources and whether a burial fund or other appropriate arrangements are in the client's best interests?					
Does the policy include the review of the client's insurance records to assure that the burial reserve plus cash surrender value of any insurance policies would be adequate to meet anticipated client burial costs?					

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Does the policy include the discussion of the nature of the irrevocable burial funds insuring that it is understood that the money can be withdrawn only for burial purposes?					
Is there a separate irrevocable burial reserve, interest-bearing account in each client's name ensuring the following: a) burial reserve funds are deposited either on a one-time basis or through periodic deposits; b) bank statements are received no less than annually; c) the bank is notified of all client address changes; d) all pertinent information on the existence of the burial reserve account is filed with the Case Management Unit and provider offices; e) the client's family is notified about the existence of the burial reserve account, if appropriate.					
Is there a separate irrevocable burial reserve, interest-bearing account in each Social Security client's name ensuring the following: a) the Social Securing field representative is notified of plans to establish an irrevocable burial account; b) a brief memorandum is sent to the Social Security Administration field representative stating the client name, referencing the initial discussion and attaching a copy of the irrevocable burial agreement; c) a standard agreement which meets the language requirements of the benefit-issuing agency is used.					
Safeguarding of Client Funds Policies and Procedures					
Do the policies and procedures include a provision of a monitoring system to assure continuing eligibility or client benefits?					
Do the policies and procedures include a provision include reporting of the changes in client income or living situations to the appropriate benefit-issuing agency?					

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Do the policies and procedures state the client-funds must be deposited promptly into bank accounts? Client funds in excess of immediate financial obligations should be deposited in interest-bearing accounts where interest is allocated to individual client accounts on at least a quarterly basis.					
Is there a monitoring system of the client's checking account, savings account and cash on hand?					
Are there policies for client expenditures such as personal needs, movie tickets, vacations, newspaper, toll calls, cable TV and shared costs for fixed assets? A written rationale should be developed for any client-shared costs.					
Are procedures established for the maintenance of an inventory to safeguard client personal property?					
Is there a policy and procedure to maintain client funds in a secure manner?					
Is there a policy and procedure to meet client financial obligations and assuring that client charges are made accurately and fairly?					
Is there a policy and procedure regarding the documentation by receipt, invoice or expense record of client-fund use?					
Is there a policy and procedure regarding the maintenance, on an on-going basis, client financial records including, at a minimum, all account balances, receipts, expenditures and reconciliations of client account balances. Client financial reconciliation should be completed monthly and there should be a periodic review of client funds conducted at least once a year.					
Is there a policy and procedure establishing criteria to determine and recommend payeeship responsibility and review individual assignment annually or as needed?					

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Is there a policy and procedure establishing representative payee responsibility regarding documentation of money spent on the client's behalf?					
Is there a policy and procedure prohibiting the commingling of client funds with agency operational funds, the borrowing of funds between clients and staff and the use of client's money for rewards in behavior management programs?					
Are there procedures established to be followed in the event of misappropriation or theft of client funds or property as defined in Intellectual Disabilities Bulletin #6000-88-04, issued August 1, 1988, titled "Preventing, Managing and Reporting Unusual Incidents and Deaths".					

