


County of Marin Behavioral Health and Recovery Services (BHRS)	POLICY NO. BHRS-75
POLICY:	Next Review Date: June 2024
<u>COMPLIANCE WITH OMB CIRCULAR A-133</u>	Date Reviewed/Revised: June 15, 2021
MHSUS-ADP-09	By:  _____ Jei Africa, PsyD Director, Behavioral Health and Recovery Services

POLICY: COMPLIANCE WITH OMB CIRCULAR A-133

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 sets 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 Abuse Prevention and Treatment Block Grant (SABG) Contract, Enclosure 5 Drug/Medi-Cal Organized Delivery System (DMC-ODS) Intergovernmental Agreement OMB Circular A-133

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 audit as prescribed in OMB Circular A-133.

IV. AUTHORITY/RESPONSIBILITY:

Contract Managers
 Alcohol and Drug Administrator
 BHRS Director

V. PROCEDURE:

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

Contractor compliance with this policy shall be achieved through:

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1. Distribution of the SABG and DMC-ODS 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 OMB A-133 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 OMB Circular A-133.

County procedures for complying with OMB Circular A-133 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. Within 30 days after completion of the audit, submit two copies to the DHCS program funding SABG and DMC-ODS services. The audit report must identify the County’s legal name and the number assigned to this SABG and DMC-ODS Agreements.

County compliance with this policy shall be achieved through:

1. Approval of SABG Contract and DMC-ODS IA by Board of Supervisors or authorized designee agreeing to all conditions set forth in the contract.

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2. Attestation to compliance with the OMB Circular A-133 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.

BHRS
Checklist for New or Revised Policies and Procedures

Please submit this checklist to the BHRS Policy and Procedure Working Group Lead along with the first draft copy of your policy and accompanying documents.

Date of initial submission: 5/26/2021

Type of Update:

- New – Justification: Click here to enter text.
- Revision to Existing Policy or Procedure, Policy Number: MHSUS-ADP-09
Compliance with OMB Circular A-133

Complete Title of Policy: Compliance with OMB Circular A-133

Lead Staff Name / Subject Matter Expert: Catherine Condon

Other Staff Involved in Drafting of Policy: Click here to enter text.

System(s) of Care Affected: ALL BHRS Mental Health Only SUDS only

1. For **new** policies, summarize what the policy covers and explain the need for a new policy.
OR
For **revised** policies, summarize the changes that need to be made to the existing policy:
Refreshed the policy to include current references to the DMC-ODS IA and SABG Enclosures
2. List any existing governmental regulations that relate to policy or state “None”:
DMC-ODS IA and SABG
3. Describe how policy will impact consumer access to care or state “N/A”:
It provides guidance on ensuring beneficiaries are not discriminated against based on religion and informs beneficiaries of their rights to be referred to another program if they object to the religious nature of the program.
4. Have you compared this policy to similar policies in other counties? Yes No
If so, list counties whose policies were reviewed:
Click here to enter text.
5. Will this policy require staff training? Yes No
If so, indicate what staff will need to be trained and what training will be needed.
6. Will forms need to be developed or revised for this policy or policy update? Yes No
If so, list forms that will need to be developed or revised (please list form number if available):
Click here to enter text.

BHRS

Checklist for New or Revised Policies and Procedures

7. Describe any other changes that will need to be made in Behavioral Health (financial, consumer care, etc.) as a result of this policy:

N/A

8. Who needs to review this policy?

BHRS staff: Contract Managers (refresh)

Other County Staff: Rose Smedley (HHS Fiscal) – Approved 5/26/2021

Community partners: [Click here to enter text.](#)