



PROGRAMMATIC ADMINISTRATIVE FISCAL POLICIES CHECKLIST

I. PROGRAMMATIC MANAGEMENT

Program Policies/Procedures and Documents

- a. Policies and Procedures that meet the standards for each relevant service category funded.

II. GENERAL ADMINISTRATION

Board of Directors Policies/Procedures and Documents

- a. Board roster with name, gender, race, and ethnicity of each board member (lists may also include occupation and home address)
- b. Minutes of the last three Board meetings
- c. Board of Directors Bylaws
- d. Board of Directors' Code of Ethics/Standards of Conduct

Operational Polices/Procedures and Documentation

- a. Policy prohibiting lobbying
- b. Policy prohibiting hiring of personnel under Medicaid or Medicare investigation
- c. Job Descriptions of Ryan White Program-funded staff positions

Licenses and Accreditation (If Applicable)

- a. Specialized operational license(s) – medical, dental, pharmacy facility, etc.
- b. Proof of accreditation, if applicable – e.g., Joint Commission, etc.
- c. Other licensures not identified

Records Management Policies and Procedures

- a. Confidentiality Statement for employees (at a minimum at time of hire)
- b. HIPAA/Protection of Information policy
- c. Policy for safeguarding files
- d. Record Access Policy
- e. Computer/Server Back-up Procedures
- f. Record Access Log
- g. Limited English Proficiency Policy

Personnel Policies and Procedures (Employee Manual)

- a. Drug-Free Workplace Policy

- b. Equal Employment Policy and/or Affirmative Action Policy
- c. Sexual and Unlawful Harassment Policy
- d. Code of Ethics Policy (for the agency not the Board of Directors)
- e. Anti-Kickback Policy
- f. Fraud, Waste, and Mismanagement Policy
- g. Conflict of Interest Policy
- h. Nepotism Policy
- i. Client Confidentiality Policy
- j. Health Insurance Portability and Accountability Act of 1996 (HIPAA) Policy
- k. Access to Public Records Policy
- l. HRSA Disclaimer on Official Statements, Press Releases, or Any Other Publication Supported Wholly or Partially by HRSA Funding Policy
- m. Informal Complaint and Formal Grievance Policy & Procedures
- n. Workplace Violence Policy
- o. Whistleblower Policy
- p. Hiring Policy
- q. Prohibition on use of Property, Information, Company Assets or Position without Approval Policy
- r. Fair Dealing
- s. Timely and Truthful Disclosure of Non-Compliance
- t. Non-Discrimination of Clients Policy

III. CONTINUOUS QUALITY IMPROVEMENT

Quality Management

- a. Quality Management Program Plan
- b. Quality Improvement Project
- c. List of Designated Quality Management Personnel

IV. FINANCIAL MANGEMENT

Fiscal Policies/Procedures and Documentation

- a. General Fiscal Accounting Policies and Procedures
- b. Chart of Accounts
- c. General Ledger
- d. Current and prior year Operating Budget
- e. Bank Account Listing. Identify the account that is specifically established for Ryan White Program funding.
- f. Most Current Income and Expenses Report
- g. Cost Allocation Plan and Methodology
- h. Nonprofit status 501(c)3 Letter
- i. Form 990 and/or Form 8868 (Extension Request Form) most current tax year
- j. Check Signing Policy
- k. Verification of Check Signers' Signature

- l. Check Request Form (Sample)
- m. Voided Check Policy
- n. Petty Cash Policy and Log
- o. Purchasing and Procurement Policies and Procedures
- p. Allowable and Unallowable Costs Statement
- q. Accounts Payable Policy
- s. Accounts Receivable Policy
- t. Program Income Policy
- u. Sliding Fee Scale and Policy
- v. Cost Center on Chart of Accounts for Program Income
- w. Program Income Tracking Report(s)
- x. Agency-wide budget
- y. Budget Variance Reports for the grant year (April 1– March 31)
- z. Most recent Single Audit, Audited Financial Statement, and/or Management Letter, if applicable (NOTE: Only submit the most current audit if it hasn't already been submitted to OMB.)
- aa. Documentation (minutes) of Board of Director's and/or Finance Committee review of the most current audit

Payroll Records Policy/Procedures and Documentation

- a. Forms/templates used to document, certify, and reconcile staff compensation and distribution of the employee's salary or wages across funding sources (i.e., documentation of personnel expenses, Federally funded support of wages and salaries, Time and Effort, etc.)

Payroll Tax Records and Payment of Fringe Benefits Documentation

- a. Invoices from Benefits Providers
- b. Payment Reconciliation
- c. Quarterly IRS Form 941 submitted during the grant year (Copies of 1st and 2nd Quarters)
- d. Annual IRS form 990 (Return of Organization Exempt from Income Tax)
- e. State Unemployment
- f. Federal Unemployment Forms 940 submitted during the grant year (Copies of 1st and 2nd Quarters)
- g. COBRA Insurance Continuation Policies and Procedures (if subrecipient has more than 20 Employees)

Protection of Property Policy/Procedure and Documentation

(Submit if Property >\$1,000 per Item Was Purchased with Ryan White Program Funds)

- a. Property Management Policy, if applicable
- b. Fixed Assets Policy
- c. Fixed Assets Register, if applicable
- d. Copy of General Ledger reconciliation of property records, if applicable

Subcontracts Related to Ryan White Services (If Applicable)

- a. Subcontract(s) (signed and dated by both parties) for the current grant fiscal year
- b. Documentation of Competitive Selection Process
- c. Subcontractor's Liability Insurance

- d. Policies and Procedures for Subrecipient's Subcontractor Compliance Monitoring

Insurance Coverage Policies/Procedures and Documents

- a. Commercial General Liability Insurance in effect during the grant year
- b. Property Insurance in effect during the grant year
- c. Worker Compensation Insurance in effect during the grant year
- d. Commercial auto, automobile liability and non-owned automobile insurance, if applicable, in effect during the grant year
- e. Federal Tort Claims Act (FTCA) Deeming Notification Letter in effect during the grant year

Billing Practices Policies/Procedures and Documentation

- a. Payer of Last Resort Policy
- b. Third Party Payer Policy
- c. Third Party Payer Screening Policy/Procedure/Form
- d. Third Party Billing and Collection Policies
- e. Medicaid/Medicare Billing Procedure, including Claim Denial Follow-up Procedures
- f. Medicaid/Medicare Retroactive Billing Procedure
- g. Refusal of Service Policy and Log (addressing potential refusal reasons; and ensuring Ryan White Program-eligible clients with pre-existing conditions or Veterans Administration benefits are not refused services)
- h. Medicaid Eligibility Verification System (MEVS) Procedures