



**Nevada Office of HIV  
Ryan White Part B Program  
Fiscal Site Visit Survey**

<b>Personnel Policies &amp; Procedures</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient have a written Personnel Policies and Procedures? <ul style="list-style-type: none"> <li>• If so, when were the Personnel Policies and Procedures last updated? (Request a copy)</li> </ul>				100 - 101	
Does the subrecipient have a written policy to prohibit lobbying by staff whose salaries are covered in whole or in part by Federal funds?				100 - 101	
Does the subrecipient have a written policy to discourage large signing bonuses?				100 - 101	
Does the subrecipient have established job descriptions for all Ryan White Part B Program-funded staff? (Review a sample of the job descriptions)				100 - 101	
Are Equal Employment Opportunity, Workers' Compensation, Family Leave Act, and other mandated or relevant information conspicuously displayed by the subrecipient?				100 - 101	
Are fraud, waste, and mismanagement and other relevant information conspicuously displayed by the subrecipient?				100 - 101	
Are professional licenses for Ryan White Program-funded staff current and appropriate for the services provided by the organization (as applicable)?				100 - 101	
Does the subrecipient have excessive or significant staff turnover? If yes, explain how the subrecipient has addressed this issue?				100 - 101	



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<b>Fiscal Management (General)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient have Fiscal Accounting Policies and Procedures? <ul style="list-style-type: none"> <li>• If so, when was the last update? (If yes, request a copy)</li> <li>• If NO, end site visit, note the finding and implement a corrective action plan</li> </ul>				100 - 101	
If YES, to above, do the Fiscal Accounting Policies and Procedures cover:					
Applicable Uniform Guidance cost principles				100 - 101	
Protocol for determining allowable, allocable, and reasonable				100 - 101	
Third Party Payers				89 - 90	
Purchasing and procurement				100 - 101	
Fixed assets				144	
Accounts Receivable				100 - 101	
Accounts Payable				100 - 101	
Check signing protocol				100 - 101	
Program Income (if applicable)				91 - 92	



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<b>Fiscal Management (General) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Is the distribution of fiscal duties adequate to safeguard the subrecipient's assets (i.e., are there separate staff members responsible for opening the mail, approving the expense, recording the expense, cutting the check for payment, mailing the payment, making deposits, etc.)				100 - 101	
Is the subrecipient on a cost basis or accrual method of accounting?					
Cost Basis				100 - 101	
Accrual				100 - 101	
Does the agency have a chart of accounts? (Request a copy)				100 - 101	
Does the chart of accounts support proper allocation of revenue and expense categories properly identified by program (funding source)?				100 - 101	
Is there a subgrant established for the Ryan White Part B (and MAI if applicable) Program funding?				100 - 101	
<ul style="list-style-type: none"> <li>• If Yes, what is the corresponding Ryan White Program subgrant(s)?</li> </ul>					
Does the subrecipient have documented evidence that federal funds have been used for allowable services and comply with federal regulations and RWHAP requirements?				100 - 101	



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<b>Fiscal Management (Procurement, Purchasing and Accounts Payable)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient have written Purchasing/Procurement Policy and Procedures that addresses:					
A code of conduct and other policies regarding acceptable practice, conflicts-of-interest, or expected standards of ethical and moral behavior for making procurements?				142 - 143	
Purchase Order System used for most if not all purchasing?				100 - 101	
All procurement decisions must include some form of cost analysis (review and evaluation of each element of cost to determine reasonableness, allocability and allowability) and/or price analysis (comparison of price quotations submitted, market prices and similar criteria) to determine the most economical approach?				100 - 101	
Avoidance of real or apparent organizational conflicts of interests and non-competitive practices among contractors with procurement?				142 - 143	
Procedure exists to avoid unnecessary or duplicative purchases?				124 - 125	
States that no officers, employees may solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to any sub agreement?				139	
Procurement more than \$5,000 should have documentation sufficient to detail the history of the procurement to include method of procurement, selection of contract type, contractor selection or rejection and basis for thee contract price?				107	
Are payments to vendors generated by an original invoice?				124 - 125	
<ul style="list-style-type: none"> <li>• If Yes, are the original invoices detailed?</li> </ul>				124 - 125	



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<b>Fiscal Management (Procurement, Purchasing and Accounts Payable) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Is payment to a vendor approved by an authorized staff/management?				122 - 123	
Are invoices effectively cancelled to avoid duplicate payments? (i.e., marked "Paid")?				124 – 125	
Do check and invoice amounts agree?				124 - 125	
Does the subrecipient have a process in place to ensure that it is not paying sales taxes unnecessarily?				141	
<b>Fiscal Management (Client Charges &amp; Program Income)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient have a sliding fee scale?				96-97	
Does the subrecipient track client charges?				93-94	
Does the subrecipient collect program revenues (program income) from clients, such as:					
Third party charges and collections (Medicare, Medicaid, and private insurance)?				90 - 91	
Client fees based on the subrecipients' s sliding fee scale?				96-97	
Charges or collections for practitioner's whose salaries are paid in whole or in part with Ryan White Program funds?				92 - 93	
Interest payments				93	



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<b>Fiscal Management (Client Charges &amp; Program Income) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
<ul style="list-style-type: none"> <li>If Yes, does the subrecipient have a specific account designed to record/track Ryan White Program Income?</li> </ul>				93 - 94	
<ul style="list-style-type: none"> <li>If yes, is program income recorded in the accounting system by program or activity that generated it?</li> </ul>				93 - 94	
<ul style="list-style-type: none"> <li>If Yes, is program income deposited in the account where Ryan White Program funds are deposited?</li> </ul>				93 - 94	
Does the agency prepare and review reports on program income? <ul style="list-style-type: none"> <li>(If Yes, request a copy of the program income reports)</li> </ul>				93 - 94	
Does the subrecipient budget for program income and monitor budget vs actual? <ul style="list-style-type: none"> <li>(If Yes, please provide a budget)</li> </ul>				93 - 94	
Do fiscal policies specify how program income is tracked by the activity that generated it?				91 - 92	
Are the revenues used for related program services and do fiscal policies specify how the program income is to be used?				92	
Is the subrecipient aware that program income must be used first before requesting expense reimbursement?				92	
<b>Fiscal Management (Budget)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient maintain an agency-wide budget by funding source and expenditure category (i.e., cost allocation plan for all funding received showing all expenditures line items)?				100 - 104	



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<b>Fiscal Management (Budget) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
<ul style="list-style-type: none"> <li>If yes, do the program budgets tie to the figures by the Ryan White Program?</li> </ul>				100 - 104	
Do documented expenditures follow the most current budget approved by the Ryan White Program?				100 - 104	
Does the subrecipient track expenditures versus budgeted amounts at least quarterly and reconcile (compare and adjust) budgeted and invoiced amounts to actual expenditures?				100 - 104	
<ul style="list-style-type: none"> <li>What staff position does this?</li> </ul>					
<ul style="list-style-type: none"> <li>How often?</li> </ul>					
<ul style="list-style-type: none"> <li>How is the information used?</li> </ul>					
Does the subrecipient have a process to address situations where actual expenditures are well below or above budgeted amounts?				100 - 104	
Is there a flexible fiscal reporting system that allows tracking of unobligated balances and carryover funds and detail service reporting of funding source(s)?				100 - 104	
Are there submissions of periodic financial reports that document the expenditures of RWHAP funds, positive and negative spending variances, and how funds have been reallocated to other line items or service categories?				100 - 104	
<b>Fiscal Management (Audit)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Has the subrecipient commissioned an independent audit; that meets 45 CFR Part 75 – Subpart F requirements and responds to audit requests from RWPB?				116 - 119	



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<b>Fiscal Management (Audit) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient expend over \$750,000 in all federal funds inclusive of Ryan White funds and therefore is required to conduct an annual Single Audit?				116 - 119	
<ul style="list-style-type: none"> <li>• If Yes, does the subrecipient have a written policy regarding the selection of an independent auditor?</li> </ul>				116 - 119	
<ul style="list-style-type: none"> <li>• If No, does the subrecipient have audited financial statements or conduct an annual audit anyway?</li> </ul>				116 - 119	
Specify Fiscal Year End Date:				116 - 119	
Date of most current audit: (Please Provide a copy)				116 - 119	
Did the independent auditor find the subrecipient to have a sound and stable financial status (i.e., no significant findings, material weaknesses, reportable conditions, or lack of internal controls)?				116 - 119	
Did the subrecipient submit the audit with 9 months of the subrecipient's Fiscal Year End date or within 30 days of the completion of the audit report, whichever comes first to the Audit Clearinghouse and OMB?				116 - 119	
Is there documentation that the subrecipients' s Finance or Audit Committee and/or Board of Directors received all audit reports and acted towards the correction of any deficiencies noted?				116 - 119	
<b>Fiscal Management (Payroll Records)</b>					
<b>Fiscal Management (Payroll Records)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Are staff members' work hours documented through a time sheet, electronic, time clock or sign/out log?				125 - 127	
Are time records signed by both the employee and supervisor?				125 - 127	





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<b>Fiscal Management (Payroll Records) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient maintain time distribution records and/or Time and Effort reports for all employees whose salary is paid in whole or in part with federal funds or is used to meet a match or cost-share requirement of a grant that indicate the percentage or amount of time dedicated and the percentage or amount of time charged to the different programs or funding sources?				125 - 127	
Does the subrecipient use reports on services by practitioners to assess reasonableness of time and effort charged to Ryan White Program?				125 - 127	
Is the salary rate limitation is being exceeded for staff?				148 - 149	
When an employee's salary exceeds the salary rate limitation, is the fringe benefit contribution limited to the percentage of the maximum allowable salary?				148 - 149	
Is the salary rate limitation exceeded when aggregate salary funding from other federal sources does not exceed the limitation?				148 - 149	
Are prorated salaries, when calculated at 100%, do not exceed HRSA limitation?				148 - 14	
Have payroll reports, payroll allocation journals, and employee contracts been reviewed?				125 - 127	
<b>Fiscal Management (Protection of Records)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Does the subrecipient have a written Record Management policy that:					
Specifies the subrecipient 's obligation to maintain and store documentation as required by State of Nevada?				123 - 124	
Addresses how subrecipient will safeguard client confidentiality, including requiring employees to sign a confidentiality statement at time of hiring?				123 - 124	



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<b>Fiscal Management (Protection of Records) cont'd</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
States the subrecipient's HIPAA policy for the protection of identifiable health information and specifies that client must receive a copy of policy at intake?				123 - 124	
Requires that hard copy files are kept under lock and key?				123 - 124	
Restricts access to client records only to authorized staff?				123 - 124	
Has protocols to maintain and protect computer-based documents and records?				123 - 124	
Requires that computer-based records and documents are password protected?				123 - 124	
Addresses access to hard copy or electronic records by Federal, State and County grantee staff as required in funding contracts?				123 - 124	
Does the subrecipient maintain hard copy files?				123 - 124	
<ul style="list-style-type: none"> <li>• If Yes, are the hard copy files kept under lock and key?</li> </ul>				123 - 124	
Indicate where hard copy client files are located and who has access to them:					
Are computer-based records and documents backed up into a medium that is stored in a fire-resistant safe?				123 - 124	
Where are the backup files kept?				123 - 124	
<b>Fiscal Management (Protection of Property)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Has the subrecipient purchased non-expendable personal property or exempt property valued at \$1,000 or greater with Ryan White Part B funds?				107 - 108	
Is there a property management policy that addresses:					



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Criteria for records of fixed assets purchased with the Ryan White Program funding				107 - 108	
Acquisition date				107 - 108	
Disposal date and method				107 - 108	
Funding Source				107 - 108	
Use / Condition				107 - 108	
Location				107 - 108	
Does the fixed asset register include the following:					
Item Description				107 - 108	
Acquisition Date				107 - 108	
Cost				107 - 108	
Titleholder				107 - 108	
Percentage of Federal participation				107 - 108	
Disposal date and method				107 - 108	
Funding Source				107 - 108	
Use / Condition				107 - 108	
Location				107 - 108	
Serial or other ID number				107 - 108	



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Asset tag number				107 - 108	
Is a physical inventory taken and recorded on an annual or biennial basis?				107 - 108	
Are property records reconciled to the General Ledger at least once annually?				107 - 108	
Are fixed assets being used in accordance with funding intent?				107 - 108	
Does the subrecipient have a maintenance procedure in place to keep property in good condition?				107 - 108	
Has full payment been made for fixed assets paid for by the Ryan White Program, and are free of liens?				107 - 108	
Does the subrecipient have adequate controls to safeguard against or prevent loss, damage, theft?				107 - 108	
Has the subrecipient obtained prior approval from the State to dispose of any fixed asset purchased with Ryan White program funds?				107 - 108	
Were fixed assets purchased within the contract period in which they were approved/funded?				107 - 108	
Were fixed assets funded by Ryan White Program purchased through competitive procurement?				107 - 108	
Were the assets disposed of following the requirements in the environmental regulations?				107 - 108	



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<b>Compliance with Program Reporting</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Page of NMS 2022</b>	<b>Comments</b>
Are reimbursement requests consistently submitted on time (by the 15th day of the month following the month in which services were provided), unless specifically granted an extension in writing?				122 - 123	
Review policy for marketing/communication expenditures with subrecipient. All activities are required to be approved by RWPB before purchase.				83	
Review subaward language regarding travel, all subrecipients are required to abide by state travel rules/policies.				88	
Is there file documentation or data containing an analysis of required reporting to determine the accuracy and reconciliation with existing financial or programmatic data? Ex: Federal Financial Report				91 - 92	