

3.11 FISCAL AUDITS

Policy: Audits of Title X clinics must be conducted in accordance with the provisions of *45 CFR Part 74, Subpart C and 45 CFR Part 92, Subpart C*, as applicable. The audits must be conducted by auditors meeting established criteria for qualifications and independence.

The Title X clinic must comply with the audit requirements of Federal Office of Management and Budget (OMB) 2 CFR Chapter 1, Chapter 11, Part 200, et. al. Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards” and the cost and accounting principles set forth in the provisions of the applicable OMB Circular concerning the use of the funds provided under the DPHHS contract for family planning services:

Procedure:

1. Title X clinics that expend more than \$750,000 a year in federal funds (as of fiscal years that include December 26, 2014 and thereafter) must have a single audit conducted for that year in accordance with the audit provisions in 2 CFR, Part 200.500 Audit Requirements.
2. Title X clinics that expend less than \$750,000 a year in federal funds (as of fiscal years that include December 26, 2014 and thereafter) are exempt from audits outlined in 2 CFR, Part 200.500 Audit Requirements for that year. However, records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and General Accounting Office (GAO). If the clinic chooses to conduct an audit, they cannot pay for the audit with Title X program related funds.
3. Audits of the family planning programs must be made in accordance with the generally accepted auditing standards, including Government Auditing Standards issued by the Comptroller General of the United States.
4. A copy of the audit report and a description of its resolution must be sent to the following:

Quality Assurance Division
Department of Public Health and Human Services
2401 Colonial Drive
Helena, MT 59620
Attn: Carol Bondy

Women’s and Men’s Health Section
MT Department of Public Health and Human Services
1400 Broadway, Room A116
Helena, MT 59601

5. The local program shall follow a systematic method to assure timely and appropriate resolution of audit findings and recommendations.
6. In addition, the auditor must assure that:
 - a. If a county, assure grant and grant-related income are not co-mingled with other funds such as Immunization, WIC, etc. and that it is all spent on family planning
 - b. Time records are used and that only time spent on family planning is paid for by family planning funds.