

Financial Reporting Requirements for Contracts
February 5, 2009

| Contract | Requirement | Unit Responsible for Compliance |
|---|---|--|
| County Financial Assistance Agreement | | <i>AMH contracts staff</i> |
| Exhibit D, Special Terms & Conditions, Item 8 | Provider Contracts: except for MHS 20 emergency services, county must have a subcontract with the provider of services; county shall provide a copy of the contract upon Dept's request. | <i>AMH contracts staff</i> |
| Exhibit D, Special Terms & Conditions, Item 9 | County shall monitor fiscal performance of each provider and if needed shall take legal action and lawful management to pursue this responsibility. | <i>AMH contracts staff</i> |
| Exhibit D, Special Terms & Conditions, Item 10, "A" | Access to Records and Facilities: the state has total access to these records that are directly related to the CFAA. | <i>AMH contracts staff</i> |
| Exhibit D, Special Terms & Conditions, Item 10, "C" | Expenditure Records: all expenditure records will be kept in accordance with general accounting practices and principals, including sufficient detail to permit Department to verify how funds were expended. | <i>AMH contracts staff</i> |
| Exhibit D, Special Terms & Conditions, Item 12 | Reporting Requirements: states if county delivers a service directly, county must prepare and furnish client, service and financial information as specific in service description, and all additional information requested by Dept. | <i>AMH contracts staff</i> |
| Exhibit G, Required Federal Terms & Conditions, Item 9 | Audits: county must adhere to Circular A-133 | <i>AMH contracts staff</i> |
| Exhibit G, Required Federal Terms & Conditions, Item 16 | Comm MH Block Grant: funds are subject to federal use restrictions and requirements in CFDA# 93.958 | <i>AMH contracts staff</i> |
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| MHO Contracts | Contractually Required Reports, Policies, Procedures | Unit Responsible for Compliance |
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| Item 2; a. (2) Practitioner Incentive Plan, Page 73 | Contractor may operate a Practitioner Incentive Plan only if no specific payment is made directly or indirectly under the plan to a Provider as inducement to reduce or limit Medically Appropriate Covered Services provided to an OHP Member. Contractor shall comply with all requirements of Exhibit M, Practitioner Incentive Plans, to ensure compliance with Sections 4204 (a) and 4731 of the Omnibus Budget Reconciliation Act of 1990 that concern physician incentive plans. | <i>Ralph Summer's Unit</i> |
| Item 2; b. (1) Proof of Excess Loss Protection/Stop Loss, Page 74 | Contractor's liability under this Agreement is subject to the limitations of Article XI, Section 10 of the Oregon Constitution. However, Contractor shall exercise its best efforts in maintaining adequate reserves (including, if necessary, reserves in excess of the amount specified in Exhibit G, Solvency Plan and Financial Reporting), obtaining appropriate loss and liability insurance and seeking any necessary funding or spending authorization so as to prevent its responsibilities under this Agreement from becoming a debt or a pledge of credit in violation of the provisions of Article XI, Section 10 of the Oregon Constitution. Report is due within 30 days of effective date of this agreement. | <i>Ralph Summer's Unit</i> |
| Item 2; d. Fiscal Year End Reporting, Page 76 | (1) Annual Audited Financial Report, due with 180 calendar days from the end of the contractor fiscal year. | <i>Ralph Summer's Unit</i> |
| Item 2; d. Fiscal Year End Reporting, Page 76 | (2) G.5 Fiscal Year Cash Flow Analysis, due with 90 calendar days following the end of the contractor's fiscal year. | <i>Ralph Summer's Unit</i> |
| Item 2; d. Fiscal Year End Reporting, Page 76 | (3) G.4 Statement of Revenue and Expenses (Annual Fiscal Year), due within 60 calendar days following the end of the fiscal year. | <i>Ralph Summer's Unit</i> |
| Item 2; e. Fiscal Year End Reporting, Page 76 | Reports due within 60 calendar days following the end of each calendar quarter: Evidence of Restricted Reserve, Third Party Resource Collections, Quarterly Balance Sheet, Contractors Quarterly Statement of Revenue and Expenses, Health Care Expenses by Service Type, and Prevention/Education/Outreach. | <i>Ralph Summer's Unit</i> |

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| Service Elements | Additional Required Reports | Unit Responsible for Compliance |
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| MHS 38/Support for Homeless | Semi-annual written report documenting PATH eligible expenditures no later than 30 days following end of reporting period. Annual on-line report submitted yearly. | <i>CHES Unit/Jay Yedziniak</i> |
| MHS 37/Start-Up | Reports required on the expenditure of funds awarded | <i>CHES Unit/Jay Yedziniak</i> |
| MHS37/Brokerage | Individual support plan for each eligible adult, and expenditures associated with the plan. | <i>CHES Unit/Jay Yedziniak</i> |
| MHS 37/Housing Renovation | Documentation that the housing continues to operate as stated, expenditure information for the funds awarded. | <i>CHES Unit/Jay Yedziniak</i> |
| MHS 37/Supported Housing Brokerage Services | Quarterly reports on expenditure information and monthly reports on progress in transitioning the clients to supported housing. | <i>CHES Unit/Jay Yedziniak</i> |
| MHS 37/ Transition Age Youth | Project evaluation report, significant information required, including expenditure information for project. | <i>CHES Unit/Jay Yedziniak</i> |
| MHS 39/Community Support Services for Homeless MH | Semi-annual written report documenting PATH eligible expenditures no later than 30 days following end of reporting period. Annual on-line report submitted yearly. | <i>CHES Unit/Jay Yedziniak</i> |