

# County Administration Expenditures and Fiscal Processes

To complete this module, please complete each section of the form. Each section contains either multiple choice questions or text fields, and may require documentation to be submitted. The sections in this module include:

1. Fiscal Processes Questionnaire
2. Expenditure Reviews
3. Fiscal Processes Review

Attachments for this module can be submitted through the form. If additional information is needed for the review, the county will be notified.

\* Indicates required question

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1. Email \*

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2. County Name \*

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3. Name and Title \*

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Fiscal Processes Questionnaire

- 4. Please explain your process for separation of duties, specifically for: \*

  - 1) The receipt and recording of cash
  - 2) Receipt and control of negotiable items (cash, bonds, securities, etc.) and
  - 3) Ordering and paying for goods

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- 5. Please explain your process for utilizing a bid system for purchases above a certain amount. \*

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- 6. What internal controls and/or documentation do you have in place regarding employee salary, benefits and any codes of conduct you may have for staff expectations? Are those kept by the county department, or managed by another entity in the county, such as the county's HR? \*

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7. Please attach a copy of your documentation that demonstrates your internal controls; this should be an employee handbook or guide, or other supporting documents. Attachments can be uploaded at the end of this form.

Files submitted:

### Expenditure Review

Using County Financial Management System (CFMS) reports, the Department of Health Care Policy and Financing has pre-determined a set of expenditures, paid within the previous 12 months, for additional review.

The total amount of expenditure reviews are based on county size, reflected in the table below. This can be for any expenditures charged to a Medical Assistance direct code, MA cost pool or a cost pool that is allocated in some percentage to MA.

The identified county contact below will be notified separately via email of the specific expenditures subject to review based on the Application Desktop Integrator (ADI) spreadsheets uploaded to this questionnaire. To complete the review, the county will provide the detailed supporting back-up for the expenditures which are subject to review. Detailed supporting back-up includes invoicing and expenditure packets or other supplemental documentation that supports the expenditure. This can be for any expenditures charged to a Medical Assistance direct code, MA cost pool or a cost pool that is allocated in some percentage to MA.

The expenditures will be reviewed to determine whether they are allowable costs per 2 CFR Part 200 and state fiscal requirements. 10 CCR 2505-5 1.010.15.4.vii includes specific state requirements for necessary and reasonableness of expenditures.

### Expenditure Review Maximums

Size	Total Maximum # of Review Expenditures	Maximum Amount
Small	2	\$100,000
Medium	5	\$250,000
Large	10	\$1,500,000

8. Please identify a county contact who will be responsible for submitting the expenditure packet, including the individual's name, title and email address. \*
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### Fiscal Processes Review

Please attach a copy of your specific internal controls as listed below; these controls are required in 10 CCR 2505-5 1.010, County Administration Finance and Accounting rules.

9. Please attach a copy of your Accounting Plan Internal Controls as required by 10 CCR 2505-5 1.010.9.2.a.

Files submitted:

10. Please upload the the previous 12 months of Application Desktop Integration (ADI) spreadsheets used to get data into CFMS.

Files submitted:

11. Please attach a copy of your Purchase Cards Internal Controls, as required by 10 CCR 2505-5 1.010.9.2.c

Files submitted:

12. Please attach a copy of your Contractor vs. Subrecipient Determination Process, as required by 10 CCR 2505-5 1.010.16.2

Files submitted:

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