

	Date Approved: <u>Manuel Jimenez</u> By: Manuel J. Jimenez, Jr., MA, MFT, Behavioral Health Care Services Director <u>6/23/2014</u>
POLICY: Compliance with OMB Circular A-133 (Single Audit) AUTHOR: Leda Frediani Reviewed by Executive Committee, Recommended for approval by BHCS Director: Date <u>6/23/14</u> initials <u>LF</u>	Date Revised: _____ Policy No.: _____

**POLICY: Compliance with OMB Circular A-133 (Single Audit)**

It is the policy of Alameda County to operate its programs in compliance with all federal, state and local laws and regulations. The Office of Management and Budgets (OMB) Circular A-133 sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of states, local governments and non-profit organizations expending Federal funds.

As such:

- Alameda County conducts an annual Single Audit, coordinated through the County Auditor-Controller's office, which includes the Alameda County Behavioral Health Care Services (ACBHCS) and Alcohol and Other Drug service providers in contract with ACBHCS.
- Single Audit findings and responses are transmitted to the appropriate Federal agency for review
- ACBHCS includes OMB Circular A-133 audit requirements in each contract for AOD services which includes cooperation with the Single Audit officers and making all records available for review in a timely manner

Alameda County Behavioral Health Care Services is in compliance with the regulations set forth by the California Department of Alcohol & Drug NNA Contract, as listed below:

- All expenditures of state and federal funds furnished to the Contractor and its Subcontractors pursuant to this Contract are subject to audit by the State. Such audits shall consider and build upon external independent audits performed pursuant to audit requirements of the Office of Management and Budget (OMB) Circular A-133
  - Objectives of these audits may include, but not be limited to:
    - determination that units of service claimed/reported are properly documented by service records and accurately accumulated for claiming/reporting;
    - provision of technical assistance in addressing current year activities and providing recommendations on internal controls, accounting procedures, financial records, and compliance with laws and regulations;
    - determining cost of services, net of patient and participant fees, third-party payments and other related revenues or funds

determination that expenditures have been made in accordance with applicable state and federal laws and regulations and contract requirement

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