

Audit Report Highlights

Department of HHS – Homeless Services March 2021

Total Potential Recoveries¹ = None Total Cost Savings² = None

Average Annual OHS Budget³ = \$8.6 million County Annual Budget³ = \$1.4 billion

Why DIA Did This Audit



As part of the 2020 audit plan, DIA selected the Office of Homeless Services (OHS) for an audit of general internal controls over subrecipient and provider monitoring. This was due to OHS’s ranking on the Annual Risk Assessment. The audit period under review was January 1, 2019 through December 31, 2019. The purpose of this audit was to ensure:

1. Proper internal controls are in place to appropriately monitor sub-recipients/providers to effectively and efficiently achieve OHS’s goals,
2. Providers were meeting the requirements of their contracts, and
3. OHS expenditures were accurate, properly approved, recorded, and in accordance with all governing policies, contracts, laws and regulations.

What DIA Found

Internal Audit identified the need for improvement within OHS related to on-site program monitoring, sufficient documentation, and compliance with the HUD Grant Administration Guide.

All findings are noted below:

- Lack of OHS On-Site Monitoring.
- Missing Support Documentation.
- Lack of Breakdown of County Portion of Expense and Adjustment Explanation.

Recommendations have been rated by priority: High, Moderate or Low. The report contains 4 recommendations:
0 **High** – 30 days to complete
2 **Moderate** – 90 days to complete
2 **Low** – 180 days to complete

¹ Total amount that could potentially be recovered from overpayments or other revenue sources.
² The amount the County could potentially save annually by implementing recommendations. Cost savings may not be identified.
³ OHS’s annual budget was taken from the updated 2019 budget approved by Council. The County Annual Budget includes operating appropriations from all County funds.

Audit Report Highlights

Department of HHS – Homeless Services

March 2021

Background

OHS coordinates the Cleveland/Cuyahoga County Continuum of Care (CoC) to align local efforts to reduce and end homelessness.

OHS also coordinates federal, state, and local funding targeted to specific activities responding to homelessness.

In addition, OHS administers the Homeless Management Information System (HMIS) for the CoC. OHS is advised by the Office of Homeless Services Advisory Board (OHSAB) in the development and implementation of the community's homelessness plan.



What DIA Recommended

DIA provided OHS management with recommendations for improving internal controls. We provided these recommendations during fieldwork to lessen potential risks related to sub-recipient and provider monitoring. Doing so during the course of the fieldwork rather than at the end allows the department a chance to remedy things immediately and have no surprises when the report is written.

OHS is working to address the issues noted in this report. Based on their responses, we believe corrective action will be taken to mitigate the risks identified. Management responses follow each recommendation in the report. We made the following recommendations:

- OHS should adhere to Fiscal procedure requirements regarding monitoring HUD grant sub-recipients. This includes conducting an on-site review to assess conformance with program regulations and completeness of case files from verification until file close.
- OHS should assure that there is an invoice and proof of payment for all requested reimbursement payments. The support should be maintained in the contract file.
- In effort to provide an appropriate audit trail for all stakeholders, OHS should consider requiring:
 1. All subrecipients show the allocation of expenditures that is requested for County reimbursement.
 2. The reason for any reversals or adjustments be noted with support documentation if there is a variance between what is requested by a subrecipient on the Agency Reimbursement Request Form and what the County is actually paying.

Internal Audit would like to express our appreciation for the cooperation and assistance received from the OHS during this audit. The strides made help improve the County's efficiency and accountability.

Internal Audit Report

Cuyahoga County, Ohio
Department of Internal Auditing

**Subrecipient/Provider Monitoring Audit
Office of Homeless Services
January 1, 2019- December 31, 2019**

**Director of Internal Auditing: Monica Houston, CPA,
CGMA, CFE, CIDA**

Internal Audit Manager: Joshua Ault, CIA

Sr. Internal Auditor: Jeremy Hejnal, CIA, CFE

Staff Auditors: Dawn Meredith





**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

**INTERNAL AUDIT REPORT
Office of Homeless Services
Cover Letter**

March 31, 2021

To: Director of Health and Human Services David Merriman, Director of Office of Homeless Services Melissa Sirak, and current staff of Office of Homeless Services:

The Department of Internal Auditing (DIA) has conducted an audit of the general internal controls of Office of Homeless Services (referred to within this report as “OHS”) subrecipient and provider monitoring, for the period of January 1, 2019 through December 31, 2019. Our main objective was to conduct an audit of OHS’s monitoring and approval controls in place related to subrecipients and providers of OHS’s services. We assessed and reviewed these controls to ensure disbursement of funds were accurate, approved, and in compliance with agreements in place.

To accomplish our objectives DIA conducted interviews with management and staff in regards to the subrecipient and provider monitoring process in OHS to document the effectiveness of controls in place. We reviewed efficiency of operations, and documented policies and procedures. In addition, we conducted control and substantive testing, reviewed internal controls, and reconciled transactions and services to invoices and contract requirements.

Our audit procedures disclosed internal control weaknesses related to payment processing and subrecipient monitoring. This report provides the details of our findings. We are confident corrective action has been taken or will be taken to mitigate the risks identified in this audit report.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may weaken.

DIA would like to express our appreciation to OHS staff and management, and interrelated departments that assisted throughout the process for their courtesy and cooperation during this audit particularly as such occurred during time of national crisis related to COVID-19. A draft report was provided to OHS management for review. Management responses are included within the audit report.

Respectfully,

A handwritten signature in blue ink that reads "Monica Houston". The signature is written in a cursive, flowing style.

Monica Houston, CPA, CGMA, CFE, CIDA
Director of Internal Auditing

Cc: Cuyahoga County Council
William Mason, Chief of Staff
Greg Huth, Law Director
Michael C. O'Malley, Cuyahoga County Prosecutor

Contents

Glossary	3
Report Details	4
Purpose	4
Audit Objectives	4
Scope	4
Methodology	5
Background	5
Commendable Practices	7
Priority Level Criteria for Recommendations	7
Findings and Recommendations	8
Monitoring Process	8
FINDING Lack of OHS On-Site Monitoring	8
Payment Process	11
FINDING Missing Supporting Documentation	11
FINDING Lack of Breakdown of County Portion of Expenses	13

Glossary

Continuum of Care (CoC)	The Continuum of Care (CoC) Program is designed to promote communitywide commitment to the goal of ending homelessness; provide funding for efforts by nonprofit providers, and State and local governments to quickly rehouse homeless individuals and families while minimizing the trauma and dislocation caused to homeless individuals, families, and communities by homelessness.
Provider/Subrecipient	Providers are a type of subrecipient that receives funding from a pass-through entity such as Cuyahoga County. These organizations provide services and shelter to the homeless population.
Office of Homeless Services Advisory Board (OHSAB)	A broadly based representation of the community that includes appointed and elected members to advise OHS in the development and implementation of the Community's Homeless Plan through advocacy, policy review, technical assistance, priority setting, linkages and coordination, provision of financial and other resources, and the continued articulation of the vision of the Community's Homeless Plan.
Homeless Management Information System (HMIS)	Database used to track demographic and outcome for every person assisted with federal homeless assistance grant funds. Key outcome metrics from providers are recorded here.
FAMIS	Cuyahoga County's financial accounting system.
Housing and Urban Development (HUD)	Branch of the Federal Government that provides assistance to local communities for homeless services. HUD is the grantor for Cuyahoga County Office of Homeless Services grant funds.
Div. of Contracts Administration and Performance (DCAP)	A shared service department of the County HHS. They assist the OHS by monitoring contracts for compliance. Currently, DCAP monitors six contracts for Coordinated Intake, Women's Shelter, Men's Shelter, Temporary Housing for Adult Single Males, Temporary Housing for Single Young Adults, and Rapid Re-housing.

Report Details

Purpose

The purpose of this audit was to conduct a comprehensive examination of Office of Homeless Services (OHS) subrecipient/provider monitoring.

The Audit Committee approved DIA's 2018 audit plan to include an annual review of a County agency providing subrecipient monitoring, beginning with Invest in Children. OHS was selected as a part of the 2020 audit plan. We conducted our review through inquiry and testing of expenditure reimbursements during the audit period. DIA evaluated processes for compliance with existing policies and contractual agreements.

The audit included review and evaluation of procedures, practices, and controls as deemed necessary.

Audit Objectives

The objectives of this audit were to determine whether OHS's:

Control conscious environment

Adequate level of internal control awareness; proper separation of duties; existence of a proper monitoring system; appropriate authorization/approval of expenditures; and adequate safeguarding of financial, physical, and information assets.

- Monitoring controls were in place related to providers of OHS's services;
- Procedures currently being utilized for provider reimbursements were operating as intended by management;
- OHS was operating in a control conscious environment with adequate controls in place to monitor and enforce sub-recipient/ provider contracts, and if controls do exist, determine if they were adequate to effectively and efficiently achieve OHS's goals;
- Providers were meeting the requirements of their contracts;
- OHS expenditures were accurate, properly approved, recorded, and in accordance with all governing policies, contracts, laws and regulations;

Scope

To accomplish our objectives, we focused on OHS's provider monitoring and operational controls, as well as specific compliance mandates for the contracts with providers for the period of January 1, 2019 through December 31, 2019. Interviews with management and staff were conducted to document the controls in place and determine if they were properly designed to mitigate the risk.

Methodology

DIA made inquiries to gain a general understanding of OHS’s processes. DIA tested OHS’s provider monitoring and operational controls to ensure effectiveness, accuracy, and contract compliance. We also performed control and substantive testing on provider transactions to determine if controls were operating effectively and transactions were supported and authorized.

DIA reviewed payment application requests from providers and supporting documentation to justify the payments. DIA verified approvals, confirmed completeness and accuracy of supporting documentation, and compared to applicable contracts and/or grant agreements. DIA also reviewed grant guidance to assure that OHS was following any applicable grant requirements.

To analyze and test expenditures during the audit period, DIA used OHS financial data from FAMIS for the audit period and filtered by the Contractual Services expenditure account (used exclusively for OHS providers). We followed AICPA guidance in terms of sample size and selected transactions from all funding sources for various providers.

Background

OHS coordinates the Cleveland/Cuyahoga County Continuum of Care (CoC) to align local efforts to reduce and end homelessness. OHS also coordinates federal, state, and local funding targeted to specific activities responding to homelessness. In addition, OHS administers the Homeless Management Information System (HMIS) for the CoC. OHS is advised by the Office of Homeless Services Advisory Board (OHSAB) in the development and implementation of the community’s homelessness plan. Below are the 2019 funding sources for OHS which include the Countywide HHS Levy and various grant funds received.

<i>Source: Office of Budget and Management Reports</i>	2019 Actuals
HHS Levy	\$ 8,100,000
Grant Funds~	\$ 4,171,806
All Funds	\$ 12,271,806

~Includes HUD and Emergency Solution grant funds

OHS providers are selected via the County procurement process. The County enters into contracts with these providers. The providers assist the homeless population through such services as emergency shelter, rapid rehousing, and services to support exit to permanent housing. They will then report outcomes of their work through the HMIS. Expenses for these provider services can be anything to keep the provider

facilities operational such as payroll for staff, utilities, maintenance to facilities, or other programmatic expenses. The providers will work with OHS to establish a yearly budget for the various expense categories. Below is a table that illustrates some of the measures the OHS tracks and the five highest provider totals for 2019:

<i>Measure</i>	2018 Actuals	2019 Target
Emergency Shelter- People Served	6,489	6,422
Rapid Rehousing-People Served	2,187	2,312
Permanent Supportive Housing-People Served	3,935	4,664

~Source: As reported on OBM Agency Goal Report

<i>Agency</i>	2019 County Provided \$ Amount
YWCA of Cleveland	\$2,726,521
Mental Health Services for Homeless	\$2,333,457
Emerald Development & Economic Network	\$2,199,850
Lutheran Metropolitan Ministries	\$2,126,008
Salvation Army	\$1,236,914

~Source: FAMIS Data

OHS work is carried out by an administrative staff of four full time professionals. This includes a Program Director, Business Service Manager, Senior Systems Analyst, and a Social Program Administrator. Their duties include:

- Reviewing and processing reimbursement requests from direct service providers;
- Submit applications on behalf of CoC for grant funding;
- Administer, track, and report on outcomes via the HMIS;
- Work with Review and Ranking Committee to score providers on outcomes of projects in order to determine funding for new projects.

Commendable Practices

DIA commends OHS for their work as part of the CoC in trying to improve the homeless situation in Cuyahoga County. DIA noted that even with a small staff, the OHS managed to have good controls in place over the reimbursement process for providers. The OHS staff also seemed very knowledgeable about the work being performed by the providers and the grant requirements.



We commend and thank OHS for their cooperation during the audit. Especially due to the fact that in person meetings were not recommended during this time. Based on the results of our audit, we believe OHS's subrecipient monitoring is well-managed, especially considering the number of employees, budget and population served.

Priority Level Criteria for Recommendations

High (P1)	<p>Highest-Ranking Officer's immediate attention is required. Corrective action is strongly recommended (<u>30 days</u>).</p> <ul style="list-style-type: none"> • Financially material loss or potential loss • Lack of or failure of internal controls requiring considerable time and resources to correct • Non-compliance with laws, regulations, and policies resulting in significant loss of funds, fines, or restrictions • Significantly negative effect on the County's reputation or public perception
Moderate (P2)	<p>Senior Management's attention is required. Corrective action is recommended (<u>90 days</u>).</p> <ul style="list-style-type: none"> • Financial loss or potential loss • Internal controls exist but they are not effective, or they are not consistently applied • Non-compliance with laws, regulations, and policies resulting in loss of funds, fines, or restrictions • Negative effect on the County's reputation or public perception
Low (P3)	<p>Management's attention is required. Corrective action is recommended (<u>180 days</u>).</p> <ul style="list-style-type: none"> • Financial loss or potential loss is minimal • Internal controls exist, but could be improved • Non-compliance with laws, regulations, and policies is a minimal risk • No effect on the County's reputation or public perception

In an effort to assist the auditee in making the best use of their resources, we have prioritized the recommendations according to the table above.

Findings and Recommendations

Monitoring Process

FINDING **Lack of OHS On-Site Monitoring**

The OHS receives grant funding from HUD on an annual basis in order to help coordinate the continuum of care for Cuyahoga County. These funds are then divided up among various homeless services providers who assist in the efforts to prevent or reduce homelessness in Cuyahoga County. HUD has guidelines that both the OHS, as direct recipient, and providers, as sub-recipients, are to follow. The OHS has also created their own procedures for the monitoring of sub-recipients. Section 5 of *HUD Grants Administration Guide* requires that recipients are to monitor their sub-recipients. HUD guidance does not give direct procedures that are to be followed for sub-recipient monitoring but states that recipients should incorporate HUD monitoring methods into their own processes when reviewing sub-recipient performance. This includes monitoring information obtained from:

- Records and Reports from recipients and sub-recipients;
- Information from on-site monitoring;
- Audit reports;
- Information from HUD's financial and reporting system;
- HMIS; and
- Other relevant sources

Two of the grants that OHS received for Rapid Re-Housing from HUD had specific language that stated *"All HUD-funded programs are subject to onsite monitoring. Such onsite monitoring could include, but not limited to, a review of clients/beneficiaries, housing, project/program progress, financial management (accounting and transactions), program management, subrecipient oversight, match/and or environmental documentation (both of which must be kept in your agency files, etc.)"*

Within OHS's Fiscal procedures there is protocol regarding HUD sub-recipients. This includes conducting on-site program monitoring visits. A written report is to be issued to the sub-recipient on the results of the on-site monitoring visit that reviews:

- Overall conformance with program regulations and guidelines;
- Completeness of case files with correct forms, signatures, and supporting documentation;

- Documentation of participant eligibility;
- Verification of homelessness;
- Referrals;
- Income verification;
- Release of Information Form signed by client; and
- Termination form to close cases

OHS has not been conducting on-site monitoring for sub-recipients as required by fiscal procedures. Lack of on-site monitoring is due to resource limitations as a small staff. It should be noted, OHS does track benchmark data that is entered into the HMIS system by sub-recipients and reviews supporting documentation provided for the processing of payments. They also use the HHS Division of Contracts and Performance (DCAP) who conducts contract compliance reviews with six of the contracted providers. These reviews consist of case file reviews, employee file reviews, and in four instances an on-site monitoring visit. A written report is then provided to the sub-recipient with the results of the review and any quality improvement plans or next steps. A copy of these reports is also provided to OHS.

Risk to the County if Not Corrected

Conducting on-site monitoring is not strictly required by HUD grant guidance. However, it is referenced as a source of information to use for measuring performance. There is also a risk that due to the non-performance of in person staff visits, OHS sub-recipients will not perform up to OHS expectations.

Recommendations

1. **(P2)** OHS should adhere to Fiscal procedure requirements regarding monitoring HUD grant sub-recipients. This includes conducting an on-site review to assess conformance with program regulations and completeness of case files from verification until file close. A written report should then be issued to the sub-recipient.

Management's Response:

OHS recognizes on-site monitoring as a best practice. Expanding monitoring to include increased on-site reviews will require additional resources. Since the audit period, OHS has experienced attrition within an already limited staff. There are also budgetary concerns of hiring additional staff amid the ongoing COVID 19 pandemic. OHS will work with both the Department of Human Resources and DCAP to assess the feasibility of obtaining the additional resources necessary to incorporate additional on-site monitoring in an efficient and effective way.

OHS will work to secure additional human resources to implement the following implementation plan:

A. OHS will create a monitoring schedule and process for sub-recipients that receive funding from the Department of Housing and Urban Development (HUD). As indicated in HUD Grants Administration Guide, monitoring information will be obtained from:

- Records and Reports from recipients and sub-recipients**
- Information from on-site monitoring**
- Audit reports**
- Information from HUD's financial and reporting system**
- HMIS**
- Other relevant resources**

A written report will be submitted to the sub-recipient.

B. OHS will create a monitoring schedule based on staff capacity and County resources for calendar year 2022. The 2022 on-site monitoring will review 2021 and limited 2020 performance depending on contract period. OHS will work to monitor recipients and sub-recipients on an annual basis

Target Date for Completion:

Action Item A - July 2021

Action Item B – December 2021

FINDING Missing Supporting Documentation

OHS sub-recipients submit invoices and proof of payments to OHS on a monthly basis for reimbursement for expenses incurred in providing services that assist in OHS's mission to reduce homelessness. OHS Fiscal Procedures require that sub-recipients document all expenses appropriately. This includes providing the following:

- Invoices and bank statements showing payment;
- Payroll registers, benefit summaries, and time sheets; and
- Purchases of supplies and equipment

The *HUD Grant Administration Guide (2.3)* requires the recipient to establish adequate fiscal control and accounting procedures to ensure the proper disbursement of grant funds, and that all financial transactions are conducted and that records are maintained according to generally accepted accounting procedures (GAAP). The *HUD Grant Administration Guide (3.3)* also requires that the recipient maintain records of all payment requests and dates of payment to sub-recipients.

DIA reviewed 25 contractual payments made to sub-recipients in 2019. These 25 contractual payments consisted of a total of 445 different individual pay items. The following was noted:

- 5 of the 445 (1%) did not have an invoice with the supporting documentation. These expenses totaled \$2,389.
- 27 of the 445 (6%) did not have a proof of payment with the supporting documentation. These expenses totaled \$68,065.
 - Of the 32 exceptions listed above, 15 (47%) were reimbursements paid with grant funds and totaled \$56,356.
 - Of the 15 grant funded exceptions, 3 did not have an invoice or proof of payment and totaled \$1,504.

There are multiple types of support that may be necessary or available depending on the expense type and/or type of payment (eg check, credit card, bank draft, etc.). This makes it difficult for sub recipients to assure they are providing the necessary supporting documentation and for OHS to verify that all supporting documentation was received.

Risk to the County if Not Corrected

By not having all invoices or proof of payments from the sub-recipients there is an increased risk that OHS could reimburse a sub-recipient for an unallowable expense or an expense that was not actually paid for by the sub-recipient. Without receiving an invoice or proof of payment OHS is unable to maintain the documentation as required by HUD Guidance.

Recommendations

1. (P2) OHS should assure that there is an invoice and proof of payment for all requested payments. The support should be maintained in the contract file. If it is not possible for these to be provided with the supporting documentation, then an explanation should be noted as to the reason why certain support is missing. OHS staff should initial that they have noted this explanation and approve of it.

Management's Response:

- A. OHS will be sending an email to all the providers letting them know that an internal audit was performed on the Office of Homeless Services. In this email, we will inform the providers that there were audit findings that need to be corrected. These audit findings resulted from missing detail and not having proof of payment. OHS will address that invoices and bank statements show payments for personal expenses, payroll registers, benefit summaries and time sheets and subrecipients will be required to support expenses and invoices and proof of purchase for supplies and equipment.***
- B. Included in the same email to the providers, will be further explanation about partial expenses that is claimed in the invoices. Payroll expenses that do not total 100% of the expenses for that period, will need to show what percentage that is being claimed per each employee that is charged to the invoice. A form or spreadsheet will be required showing the amount that is requested. This will be required for both salary and fringe benefits. Also, this will apply to supplies and equipment purchases. An audit trail is needed for payroll expenses and purchases made. OHS will mention that if there is a credit from a previous invoice, all detail that was submitted for the expenses will need to be included.***

Target Date for Completion:

Action Item(s) A & B - March 2021

FINDING Lack of Breakdown of County Portion of Expenses and Adjustment Explanation

A breakdown of the expenses allocated to the County is not consistently provided by subrecipients. Additionally, rationale for determined or calculated amounts and explanations for payment variances are not consistently documented. OHS does not necessarily reimburse the total amount of expenses incurred by subrecipients. They may only reimburse a portion of expenses in accordance with the established budget for the contract for the year. The established budget will be noted on the OHS Business Manager spreadsheet, which is used to track contract spend for the duration of the contract. It is typical that the subrecipients provide invoices or proof of payment for items but are not seeking reimbursement for the entire amounts shown on the support. These payment requests will come from the subrecipient in an Agency Reimbursement Request form and they will note the amount they are seeking with attached supporting documentation.

Many subrecipients provide a breakdown to OHS that shows the portion of the expenses that they are seeking reimbursement for. Others give a breakout of the total dollar amount they are requesting but do not allocate amounts to the specific expense type or personnel the amounts are attributed to. DIA noted that 10 of the 445 (2%) pay items reviewed did not provide a clear allocation of how the OHS responsible portion was calculated versus the amounts shown on the supporting documentation. The supporting documentation for these showed \$290,004 but OHS only reimbursed \$26,859. These expenses were for payroll or benefits. While the subrecipients were not claiming reimbursement for more than allowable, it was unclear how the portion of the larger expenses they were seeking reimbursement for was derived.

In addition, DIA noted the following instances that lacked further explanation or notation:

- 1 of 445 (less than 1%) was for a credit card reversal of \$369 for communications expenses. There was no explanation noted as to why a correction was needed from a previous payment.
- 1 of 25 (4%) contractual payments in which the Agency Reimbursement Request varied from the Business Manager Spreadsheet and actual payment. The subrecipient requested \$54,219 but was paid \$52,409. The variance of \$1,810 was due to Administrative payroll costs that was not reimbursed without explanation.

Regulations do not require subrecipients to provide the exact breakdown of the expenses for which they are seeking reimbursement. However, the OHS fiscal staff is

experienced and has a good understanding of the contracts and the established budgets. Thus, the inappropriate allocation and payment of expenses to subrecipients as a result of a lack of provision of detailed information has correctly not been viewed as a significant risk to the organization.

Risk to the County if Not Corrected

Subrecipients not allocating expenses that is the County's portion may lead to the County overpaying and/or paying for unallowable expenses as it may be unclear how the supporting documentation agrees to the payment. Also, not providing an explanation as to why there are any reversals or differences between Agency Reimbursement Request and amount actually paid by OHS can create difficulty for stakeholders to understand subrecipient expenses or reasons for discrepancies between reimbursement requests and amount paid.

Recommendations

In effort to provide an appropriate audit trail for all stakeholders, HHS should consider requiring:

1. **(P3)** All subrecipients show the allocation of expenditures that is requested for County reimbursement. The allocation should match the Agency Reimbursement Request submitted by the subrecipients and the Business Manager spreadsheet for budgeted contractual expenses.

2. **(P3)** The reason for any reversals or adjustments be noted with support documentation if there is a variance between what is requested by a subrecipient on the Agency Reimbursement Request Form and what the County is actually paying.

Management's Response:

A. OHS Program Director will send out notification to all Homeless Continuum of Care providers informing them that requests for reimbursement must indicate the allocation in reference to the grant budget.

B. Reimbursements will be reviewed for accuracy and appropriateness before processing.

C. Reasons for reversals or adjustments will be noted in support documentation.

Target Date for Completion:

Action Item A and B – March 2021

Action Item C – July 2021