



# Human Services

(HumanServices-0001-2002)

Snohomish County  
Performance Audit Division

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# Final Report

**Issued to:  
Human Services**

**July 5, 2002**

**Issued By:  
Performance Audit Division**



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**Snohomish County**  
**Auditor's Office**  
*Performance Audit Division*

**Date:** July 5, 2002

**To:** Janelle Sgrignoli – Human Services  
Susan Neely – Executive Office

**CC:** Performance Audit Committee  
Council and Executive Offices

**From:** Martin T. Standel – Performance Auditor

**Subject:** Final Report – Human Services

**Bob Terwilliger**  
*County Auditor*

**Carolyn Ableman**  
*Chief Deputy Auditor*  
M/S #505  
3000 Rockefeller Avenue  
Everett, WA 98201-4059  
(425) 388-3006  
FAX (425) 259-2777

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This Final Report represents the results of our audit of the Department of Human Services (HumanServices-0001-2002). As defined by the adjusted workplan, our primary objectives were to: (1) review Human Services policies and procedures against Department's established criteria; (2) review Human Services compliance with outside funding agencies; and (3) review direct and indirect overheads as requested by the Performance Audit Committee.

Our approach was to adhere to generally accepted auditing standards for our fieldwork, sample selection, and compliance testing. We conducted staff interviews, gathered financial historical data, reviewed internal policies and procedures, and completed our risk assessment during our job design phase. We then finalized our program objectives and detailed an audit program which resulted in the selection of policies and operational and pass through programs for compliance testing. We reviewed and evaluated both indirect and direct overhead costs along with testing for program compliance.

Overall, our compliance review based on our testing of their support documentation and review of their policies and procedures finds Human Services to be in full compliance with their own internal and outside-established criteria requirements.

Our review identified two recommendations that Human Services may wish to explore. These recommendations can have the capacity to increase program funding or enhance data integrity.

We wish to express our thanks to Director Janelle Sgrignoli and her staff. We found Ms. Sgrignoli and her staff to be professional, courteous, willing to provide all data requested and extremely flexible in offering their valuable time and resources.



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## *Executive Summary*

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Our compliance review, based on our testing of their support documentation and review of their policies and procedures finds, Human Services to be in full compliance with their own internal and outside-established criteria requirements. Human Services appears to have an excellent working relationship with their outside funding agencies as demonstrated by Human Services continued compliance to these agencies audit reporting requirements.

Our review has identified two recommendations that Human Services may wish to explore. These recommendations may have the capacity to increase program funding or enhance data integrity.

### **Recommendation 1 - Grant Writer**

The Human Services Department primary mission is to provide needed services to low-income individuals and families within Snohomish County. The recent downturn in the economy is not only placing existing funding in jeopardy, but at the same time increasing the number of low-income individuals and families seeking services. The levels of existing funding are not sufficient to meet all the basic needs of Snohomish County's citizens.

The County may be missing significant opportunities to enhance services due to Human Services inability to perform the required extensive research and application writing to secure new or additional grant funding. Part of this "funding loss" is replaced by County General Funds. Due to the nature of the County's budget process and because grant funds are by nature categorical, Snohomish County has not provided the investment necessary to enhance the County's ability to maximize its grant funding revenues.

A grant writer position will provide the dedicated resources that are not currently available in Human Services to seek and apply for all available funding sources. Increased funding by granting agencies has the effect of enhancing quality of life for Snohomish County citizens and with the added possible benefit of reducing future general fund needs.

<p><b>Recommendation 1:</b> We recommend Human Services, in collaboration with County Management, explore the opportunities derived by investing in a grant writer position.</p>
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**Benefits:** Using conservative estimates, investing in a grant writer position should at a minimum return two to three times it's cost.



## *Executive Summary*

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### **Recommendation 2 - Data Integrity**

The Human Services Department maintains a complex shadow financial system due to current limitations of the County's financial system to provide the information required and the necessity to monitor a high number of individual grants. Each separate funding agency requires varying detailed information for grant reimbursement. (Grant types include, but are not limited to, cost reimbursements and fee for services).

Human Services acts as the master servicer between the funding agencies and the third party contractors hired by the County. In that role, Human Services processes the invoices submitted from third parties performing various contractual services authorized by the Department. Human Services must monitor these invoices to assure compliance by the third party contractor, to track Human Services authorized direct overhead expenses, and to assure that total grant compliance requirements are met. In turn, the Department must consolidate and bill the granting agency, and enter a consolidated total into the County's financial system.

The services provided under these third party contracts can vary significantly depending on the type of program and funding agency reporting requirements. These data collection, compliance monitoring and consolidation requirements lie beyond the current level of detail that can be tracked within the County's financial system. Therefore, Human Services maintains a series of shadow spreadsheets, which monitor and allow for the inputting of consolidated data into the existing County system.

In the past, the County's Finance Department has tried to assess and develop better tracking or tools to import this data. System limitations have denied the Financial Department's efforts in assisting Human Services. These system limitations in the most part may have been eliminated with the addition of Oracle to the County's financial system.

<p><b>Recommendation 2:</b> We recommend Human Services in collaboration with the Finance Department, evaluate the possibility and cost effectiveness of uploading summary information from their internal grant tracking worksheets into the County financial system to eliminate the need for duplicate entry.</p>
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The complete Final Report follows.



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## ***I. Introduction***

The Performance Audit Division identified Human Services as a potential candidate for a comprehensive performance audit. Its selection being part of an ongoing process of identifying performance audits candidates utilizing risk assessments. Human Services along with several other candidates were submitted to the Performance Audit Committee for inclusion in the 2002 performance audit workplan.

The Performance Audit Committee with its citizen members gives taxpayers an opportunity to share ideas and concerns about their county government. Committee members are as follows:

- Bob Terwilliger, County Auditor and Committee Chair
- Bob Drewel, Snohomish County Executive
- Gary Nelson, Snohomish County Council Member, Council Chair
- Ed Huebner, Citizen Member At-Large
- Lori Gustafson, Citizen Member At-Large

As part of their oversight duties, the Performance Audit Committee, during their regular scheduled meeting on February 7, 2002, approved four projects for the 2002 performance audit workplan of which the Human Services review was one.

The Human Services Department is responsible for general, operational and pass through funds. The total of all funds (2002) was budgeted at \$38.3 million dollars, representing an increase of 39.1% since 1997. Human Services was selected for review by the Performance Audit Committee because (1) the level of budgeted, grant and pass through dollars is significant (2) the Department's compliance reporting requirements are extensive and (3) the Departments significant community impact is wide spread.

During the time frame (1997 – 2002), operational expenditures, less general funds, increased 50.0% or \$4.2 million. General funds increased 30.8% or \$.6 million. Pass through increased 34.6% or \$5.9 million dollars. During the same time frame, budgeted staffing (full time equivalents - FTE's) increased by 28.5 or 26.5%.

Exhibit 1 on the following page shows Human Services actual and budgeted Expenditures along with budgeted FTE's for the period 1997 – 2002.



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## Exhibit 1: Human Services Actual/Budgeted Expenditures and Budgeted FTE's

Human Services Expenditures/Pass Through (by funding source) and FTE's						
Department	Actual					Budget
	1997	1998	1999	2000	2001*	2002
Administrative Support	\$ 590,358	\$ 619,113	\$ 725,103	\$ 891,603	\$ 1,060,494	\$ 852,085
General Funds	\$ 578,596	\$ 605,960	\$ 710,859	\$ 807,261	\$ 923,693	\$ 835,485
Other Funds	\$ 11,762	\$ 13,153	\$ 14,244	\$ 84,342	\$ 136,801	\$ 16,600
Operational	\$ 9,233,377	\$ 9,606,326	\$ 10,816,566	\$ 12,195,227	\$ 13,217,264	\$ 13,765,676
General Funds	\$ 775,637	\$ 830,750	\$ 911,960	\$ 991,485	\$ 1,070,411	\$ 1,078,493
Other Funds	\$ 8,457,740	\$ 8,775,576	\$ 9,904,606	\$ 11,203,742	\$ 12,146,853	\$ 12,687,183
Pass Through	\$ 17,717,457	\$ 17,755,716	\$ 17,575,576	\$ 19,999,378	\$ 25,717,854	\$ 23,681,327
General Funds	\$ 760,328	\$ 773,828	\$ 775,328	\$ 875,328	\$ 875,328	\$ 852,622
Other Funds	\$ 16,957,129	\$ 16,981,888	\$ 16,800,248	\$ 19,124,050	\$ 24,842,526	\$ 22,828,705
Total Human Services	\$ 27,541,192	\$ 27,981,155	\$ 29,117,245	\$ 33,086,208	\$ 39,995,612	\$ 38,299,088
Budgeted FTE's	107.5	102.2	107.5	126.6	134.6	136.0

\*Note: State Auditors have not audited 2001 actuals  
Source: Snohomish County Financial Reporting System

### SNOHOMISH COUNTY

Snohomish County is the third largest county in the State of Washington and one of the fastest growing communities in the United States. The county covers 2,098 square miles. The county stretches from the crest of the Cascade Mountains on the



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east to Puget Sound on the west. The vast majority of county residents live along the narrow, westernmost Puget Sound lowlands.

As of 2002, county population stood at 618,600. This population is roughly split between incorporated and unincorporated areas on a 50/50 basis.

### **Exhibit 2: Map of Snohomish County**



**Source:** Snohomish County Web Page

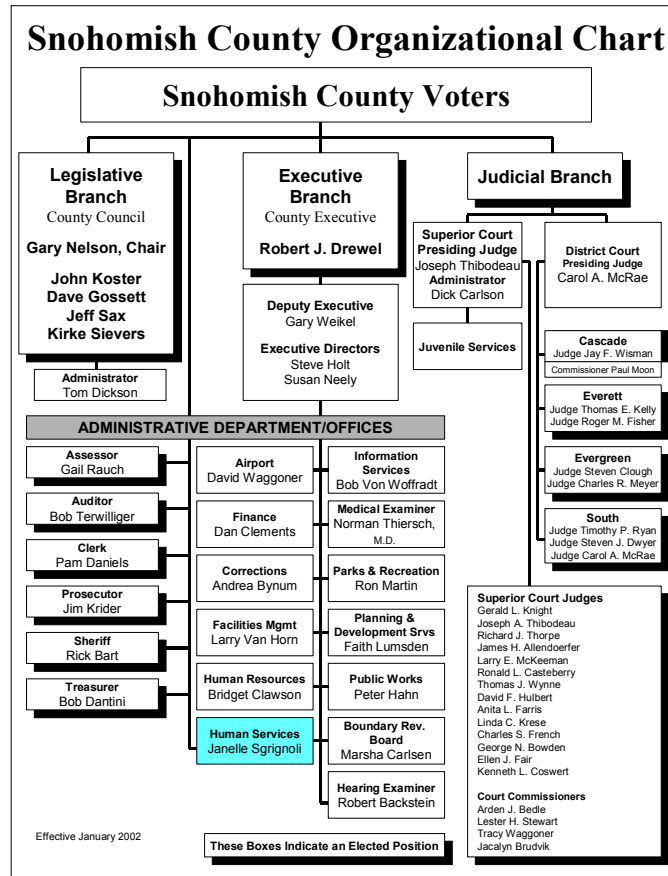
The Human Services Department reports to the County Executive who is responsible for all executive departments. The County Executive enforces all ordinances and state statutes within the county; presents an annual statement of governmental affairs of the county to the Council; prepares and presents the proposed budget and budget message; prepares and presents to the Council comprehensive plans, including capital improvement plans for present and future development within the county; and nominates members of county boards and commissions.

The county is organized under a home rule charter. The County organization as of January 2002 is identified below.



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## Exhibit 3: Snohomish County Organization Chart



### Human Services Background

Human Services is responsible for the administration and delivery of social services to the citizens of Snohomish County. The Department mission statement: “To help all persons meet their basic needs and develop their potential by providing timely, effective human services and building community” provides a broad definition as to what the Department does.

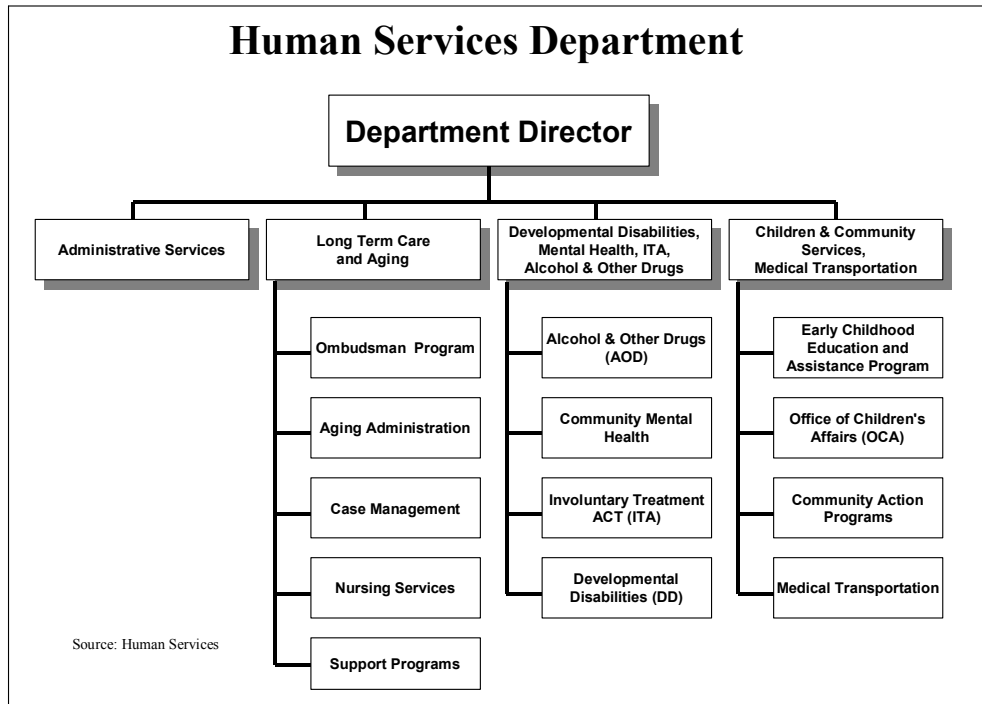
Human Services provides services through 35 major programs located within their four separate divisions. Department and major programs are identified below. (See Attachment 1 for 1997 – 2002 expenditures.)



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## Organization:

Exhibit 4: Human Services Organization Chart



## II. Questions, Risk, Objectives, Scope, Approach

Authority to review a specific area is through approval by the Performance Audit Committee. Upon approval, the project is incorporated into the annual Performance Audit Work Plan. More detailed risk assessments are performed, along with development of a detailed audit program, scope, and methodology. The goal is to develop a plan that ultimately provides answers to the projects overall objectives as identified and approved by the Performance Audit Committee (PAC).

### PAC DEFINED OBJECTIVES

- Inventory of procedures and performance criteria
- Review compliance with outside funding agencies



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- Review and analyze trends of past, current, and future expenditure requirements

At the completion of our job design phase, we concluded that our initial scope and objectives appear to be comprehensive and adequate. Resulting from our initial findings, we have modified our review objectives as follows:

- We concluded a review of future expenditure requirements would serve no purpose, as funds available vs. funds needed do not have a significant correlation to merit their future projection and analysis.
- We also minimized our sampling of programs due to extensive audit coverage from outside agencies.
- Finally, our objectives were expanded to review direct and indirect overheads as requested by the Performance Audit Committee.

### **RISK ASSESSMENT**

Risk Assessment is an audit responsibility and is the act or practice of identifying risk drivers and their magnitude. It requires the auditor to review and identify risks that may adversely effect a department or organization. The risk assessment process enhances the audit process by identifying, analyzing, and assessing the likelihood of risk occurrence and consequences; estimating an organization's assessed risk exposure and possible impacts; and determining an acceptable risk level. As a component of pre-audit analysis, risk assessment uses previous audits and planning assessments to rank risk impact of a department or organization.

Human Services is one of the largest Departments for the County. The adopted 2002 budget shows expenditures of \$38.3 million dollars. In addition, the adopted budget identifies \$23.7 million as pass through funding. Of this \$38.3 million dollars, \$2.8 million is funded by Snohomish County's general fund; the remaining is from special funds or pass through grants. Due to the high dollar amount, and compliance reporting requirements, we initially rated the inherent risk as high. However, after reviewing previous audits from other outside agencies, we modified our risk rating to low.

#### **Prior Audit Issues – Other Audit Agencies:**

As a standard audit procedure, one step was to review previous audits conducted on Human Services by other audit agencies. The State Auditors office reviews the Snohomish County Human Services Department on an annual basis during its



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annual financial audit review of Snohomish County government. We reviewed previous audits by the State for years 1998 through 2000 (the latest audit period).

The state audit reports reviewed were:

- Report 62598 – January 1 through December 31, 2000
- Report 61714 – January 1 through December 31, 1999
- Report 60638 – January 1 through December 31, 1998

There are currently no outstanding issues identified by the state. The state did identify the following under “Status of Prior Audit Findings” from Report 61714, page 16:

### Point 2, page 16

“Costs claimed on the County’s Federal Title XIX – Medical Assistance Program Grant are not supported by appropriate time records or documents.

### Background

During our 1997 and 1998 audit, we could not determine if claims to the grantor for the Title XIX grant (CFDA 93.778) were supported by costs related to work done solely for this grant program. We questioned \$1.1 million of charges to this grant, and recommended the County resolve this with their grantor.

### Status

The County has resolved this problem, resulting in a direct cost allocation plan approved by the grantor, Department of Social and Health Services (DSHS). The plan allocates the direct costs to each specific federal grant, based largely on the types of services provided to clients. The County’s intent is that by allocating costs based on clients served, it will ensure the costs of serving those clients will be billed to the appropriate grant contract. Although the plan was not in effect in 1999, DSHS reviewed the 1999 costs and prior costs allocation plan and determined that there was no material difference.”

On December 14, 1999, Snohomish County Human Services, received a letter from Denise Gaither, Director of Management Services Division – Department of Social and Health Services (DSHS) stating the following: “As the pass-through agency of your subrecipient funding, we have reviewed your written cost allocation plan, originally submitted July 1999, and revised October and November 1999, and found it to be



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in compliance with OMB Circular A-87 and the requirements of Policies and Procedures for Area Agency on Aging Operations, Chapter 9, Section VII. Please consider this letter as approval of your written cost allocation plan.

During our next monitoring visit, we will test your cost allocation plan with your monthly expenditure allocations to ensure compliance.”

In addition to reviewing previous State Auditor’s reports, we asked and received a listing of outside agencies that have authority to review Human Services. We contacted several randomly selected agencies and asked about their experience in dealing with Snohomish County Human Services. We received responses from:

- Richard Onizuka – Director of Regional Support Net, which covers five county areas and performs annual medical audits. His response was positive and stated they have no problems with Snohomish County Human Services program oversight.
- Todd Henry - Administrator Region 3 Division of Children & Family Services (DSHS) sent a letter expressing his high praise of the Department’s professional behavior. (See Attachment 2.)

### **AUDIT OBJECTIVES & SCOPE**

**OBJECTIVES:** To determine if the management of Human Services complied with applicable laws, regulations, terms, and conditions set forth in the grant awards. To review Departments internal controls, policies, procedures, and compare against established criteria. Modified objectives are as follows:

- To inventory programs and historical costs
- To measure established performance criteria to actual results
- To assess compliance for meeting grant-funding requirements
- To review impacts resulting from direct and indirect overhead

To accomplish these objectives, the internal control system of Human Services regarding federal/state grant funds was examined and evaluated.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing issued by the Comptroller General of the United States (Revised 1994), and/or Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.



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**SCOPE:** Department of Human Services was selected as part Snohomish County's 2002 annual performance audit workplan. The scope is to review Department operations and grant funding compliance. The period 1997 – 2001 will be evaluated.

## **AUDITING STANDARDS, AUTHORITY**

Snohomish County Code (Chapter 2.700.020) states all performance audits and/or reviews are conducted in accordance with government auditing standards. Per Division policy, this review adhered to Government Accounting Office Standards concerning procedures to develop findings and for communicating results with responsible managers and officials.

According to GAO Standards, a finding or set of findings is complete to the extent that the objectives are satisfied and the report clearly relates those objectives to the finding elements. Unlike a financial audit finding, a review finding is a statement that a condition exists. This may not necessarily imply a problem or that some corrective action must be implemented.

We conducted our review in accordance with generally accepted auditing standards and the Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision). Those standards required we plan and perform the review to obtain reasonable assurance the Human Services Department provides critical financial management, operational controls, and oversight. Further, the standards require, if possible, we interview other auditors who may have reviewed the same area.

## **PUBLIC INFORMATION**

This report is intended initially to provide information to the County Executive, County Council, and to Department Directors. All of this report is a matter of public record and distribution should not be limited. **However, confidential information is not public record and shall not be distributed.** Information extracted from this report may also serve as a method to disseminate information to the public as a reporting tool to help citizens assess government operations. Responsible managers and officials review all audit division reports internally and their formal written responses are incorporated into final reports as a policy of the Performance Audit Committee and government auditing standards (GAO Standard 7.38).



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## **APPROACH**

Our approach was to adhere to generally accepted auditing standards for our fieldwork, sample selection, and compliance testing. We conducted staff interviews, gathered financial historical data, reviewed internal policies and procedures, and completed our risk assessment during our job design phase. We then finalized our program objectives and detailed an audit program which resulted in the selection of policies and operational and pass through programs for compliance testing. We reviewed and evaluated both indirect and direct overhead costs along with testing for program compliance.

Finally, we developed our findings and issued our report according to the Performance Audit Committee Policy 7.0. (Policy defines report issuance procedures)

## ***III. Findings***

Overall, we found Snohomish County Human Services Department to be professional and dedicated to providing their services to Snohomish County citizens. Their policies and procedures appear to be adequate, current, and updated as required. Grant operational and pass through compliance appears to have sufficient controls and management oversight, therefore we classify their compliance controls as adequate. We noted one area that has the opportunity of providing value to both the citizens of Snohomish County as well as potentially reducing future dependence on general funds for direct program costs. We also identified one area where considerations should be given to develop a database-tracking system, which will eliminate one large shadow system and allow increased management analysis.

### **Policies and Procedures:**

#### **Human Services – Staff Policies and Procedures (Last Updated July 1999)**

This is the department's policies and procedures manual for staff office procedures, conduct, rights of union members etc. The manual is updated as needed to reflect current and updated procedures. These procedures range from personnel, safety, union, and emergency. The manual appears to be well maintained, up to date, and adequate. The manual is distributed to the department's management team with a copy maintained at the Resource Library for checkout by individual staff members.



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## Human Services – Fiscal Operations Manual (Last Updated November 2001)

The manual introduction states: “The Human Services Department fiscal staff has developed this accounting manual in order to maintain complete, accurate and current information. Fiscal staff will review and update the manual each November, unless required sooner.”

Human Services Fiscal Operations Manual contains 20 specific policies/procedures on topics ranging from accounts payable to variance reports. Since the State Auditors office reviews the Snohomish County Human Services Department on an annual basis during its annual financial audit review of Snohomish County government, we attempted to limit our compliance testing to policies pertaining to grant/program oversight.

The following three policies were selected from the Human Services Fiscal Operations Manual using judgment for testing of policy compliance.

1. Analysis and Forecasting
2. Contract Review
3. Fiscal Monitoring

**Analysis and Forecasting:** The policy states in part, ...”The Financial Compliance Officers will conduct financial analysis and forecasting for their respective funds. The financial analysis and forecasting will include, but not be limited to, monthly management reports...the analysis will include an assessment of projected revenue surpluses or shortfalls for Department Grants.”

We reviewed the monthly management report provided for Human Services management by the fiscal analyst and concluded the following:

- Detailed reporting covers each program area by division
- Report identifies current and projected balance position
- Report identifies and explains program variances
- Report identifies “Other Observations” which are pertinent by program.

Based on our review, we conclude the fiscal analysts are in full compliance with established Department criteria.

**Contract Review:** The policy states “The Financial Compliance Officers will review all contracts, either from state/federal agencies or to agency providers, for completeness and accuracy.”



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We asked for and received a complete listing of grants. This report acts as a master control document for all grants processed by the Department. Using judgmental statistical basis, we selected the following contracts for testing.

1. Contract No. 2743-97675 (5) dated October 1, 1999
2. Contract No. F00-431-422A dated February 3, 2000
3. Contract No. WO 21003 (1) DSHS dated June 22, 2000
4. Contract No. 21110302 dated October 4, 2000
5. Contract No. 7511-0 dated June 12, 2001
6. Contract No. 0115-03274 dated October 17, 2001
7. Contract No. H2001-#2 dated January 4, 2002

Each contract has a “Contract Processing Checklist”. This checklist identifies the contract and the several steps necessary for review. The checklist provides for signatures by the proper individuals who will identify the review steps and the required approval signature.

Our review included full compliance with established policy. (See Attachment 3.)

**Fiscal Monitoring:** We selected three contracts at random and reviewed them for completeness and compliance to established policy. The three contracts are as follows:

1. Snohomish County Workforce Development Council
2. Volunteers of America
3. Housing Hope

Each contract had an “Audit Review Identifying Information” form when required monitoring is done by on-site inspection. When a contract is selected for review, the agency is then sent a “Financial and Management System Monitoring Questionnaire”. Each form was complete. All three organizations were found to “Meets requirements”. We concluded the Department is in full compliance. (See Attachment 4.)

### **Program Grant and Pass Through:**

Human Services is responsible for administering various programs for the benefit of Snohomish County citizens. The Department administers these funds through their three operating divisions. Between 1997 and 2001, these three divisions administered over \$153.7 million dollars worth of services to eligible citizens living within Snohomish County.



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Exhibit 5 identifies total program grant and pass through for the period 1997 – 2001 by operating division.

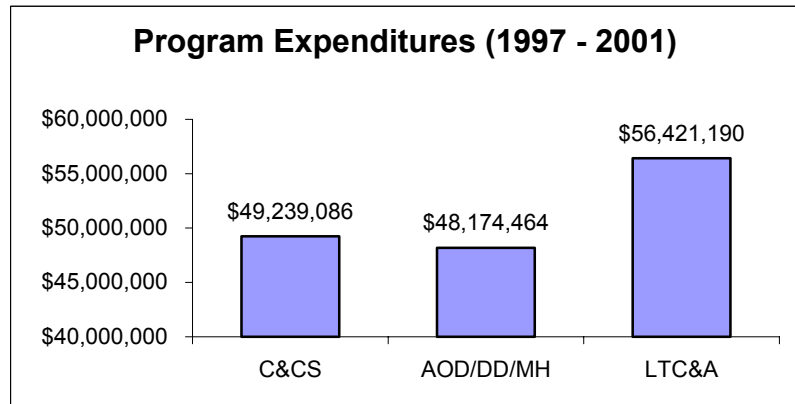
## Exhibit 5: Program Expenditures (1997 – 2001)

**C&CS** – Children & Community Services

**AOD/DD/MH** – AOD/Developmental Disabilities/Mental Health

**LTC&A** – Long Term Care & Aging

**Source:** Snohomish County Financial Reporting System



These funds are provided by State and Federal agencies as either pass through or operational grant funding. In addition, the County provides direct services funded by general revenue funds. During 2001, the County funded \$915 thousand to local service providers.

**DSHS:** As a comparative evaluation, during 2000, (Latest year statistics are available) the State of Washington Department of Social and Health Services (DSHS) had total expenditures for social services in the amount of \$6.2 billion. Their client basis was 1.3 million citizens or 21.9 percent of the states total population. Snohomish County as compared to the largest 5 counties in Washington State was as follows:

## Exhibit 6: Washington County Population and Use of DSHS Services

County	Population	Client	Use Rate	Expenditures
King	1,737,034	279,510	16.1%	\$1,480,270,000
Pierce	700,820	269,556	22.6%	\$ 785,356,000
<b>Snohomish</b>	<b>606,024</b>	<b>103,935</b>	<b>17.2%</b>	<b>\$ 495,013,000</b>
Spokane	417,939	103,585	24.8%	\$ 530,387,000
Clark	345,238	72,975	21.1%	\$ 330,183,000

**Source:** DSHS Department of Social And Health Services Client Survey 2001

Use rate is defined as the percentage of population using DSHS services. Snohomish County has the fifth lowest use rate. Use rates range from 13.5% (Whitman) to a high of 43.3% (Franklin).



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## Exhibit 7: Use of DSHS Services (Ages 0 – 17)

County	Population	Client	Use Rate
King	390,646	129,755	33.2%
Pierce	190,569	76,685	40.2%
Snohomish	166,139	49,415	29.7%
Spokane	107,500	48,470	45.1%
Clark	98,985	37,470	37.9%

**Source:** DSHS Department of Social And Health Services Client Survey 2001

Snohomish County has the lowest use rate for DSHS service age 0 – 17. Use rates range from 29.7% (Snohomish) to a high of 76.8% (Adams).

**Programs Selected for Compliance Testing:** We selected a representative sample to test for contract compliance. Our selection was designed to choose a program from each division as well as from both operational funds and pass through funds. We also selected one program administered from general funds.

Once the program was selected, we identified the appropriate contract and reviewed for specific compliance requirements. See Attachment 5 for a listing of compliance requirements by selected contract.

Our testing approach was to identify the contract’s specific reporting or compliance requirements, and if applicable, note if the contract included specific language covering overhead limitations. We then visited each operating division, requesting to see the specific reports. If the contract stated an OMB Circular A-133 audit would meet compliance requirements, we asked to see and verify if such a document was issued and in file. Lastly, we reviewed and tested their financial monitoring systems to see if the overhead limitations were being controlled and managed.

Exhibit 8 on the following page identifies the programs selected for testing. They are a representative sample from each operating division within the Human Services Department. In total, the sample size represents approximately one third of all contracts issued by Human Services.



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## Exhibit 8: Programs Selected for Compliance Testing:

Snohomish County Human Services Selected Programs for Testing							
Division/Program	Actual					Budget	
	1997	1998	1999	2000	2001*	2002	
<b>Children &amp; Community Services</b>							
Operational							
130	Self-Sufficiency Project	\$ 262,760	\$ 259,216	\$ 282,569	\$ 330,069	\$ 384,385	\$ 388,440
193	ECEAP Administration	\$ 111,178	\$ 117,458	\$ 121,759	\$ 124,469	\$ 130,451	\$ 140,594
194	ECEAP Operations	\$ 303,557	\$ 298,381	\$ 315,876	\$ 300,252	\$ 320,518	\$ 350,167
Pass Through							
210	Early Child Ed & A	\$ 2,598,762	\$ 2,647,308	\$ 2,731,738	\$ 2,776,585	\$ 2,732,439	\$ 2,770,230
Children & Community Service		\$ 3,276,257	\$ 3,322,362	\$ 3,451,941	\$ 3,531,375	\$ 3,567,792	\$ 3,649,431
<b>AOD/Developmental Disabilities/Mental Health</b>							
Operational							
611	Alcohol & Other Drugs	\$ 421,956	\$ 518,882	\$ 588,477	\$ 538,822	\$ 623,309	\$ 675,640
811	Dev Dis Program Admin	\$ 376,596	\$ 431,096	\$ 548,960	\$ 695,045	\$ 631,915	\$ 803,036
Pass Through							
504	Developmental Disabilities	\$ 2,922,921	\$ 3,265,196	\$ 3,589,639	\$ 3,660,754	\$ 3,957,702	\$ 3,903,185
410	Alc/Other Drug	\$ 2,133,946	\$ 2,339,939	\$ 2,500,854	\$ 2,505,385	\$ 2,671,241	\$ 2,680,690
Developmental Disabilities		\$ 5,855,418	\$ 6,555,114	\$ 7,227,931	\$ 7,400,006	\$ 7,884,167	\$ 8,062,551
<b>Long Term Care &amp; Aging</b>							
Operational							
511	Aging Administration	\$ 583,330	\$ 733,014	\$ 593,387	\$ 618,487	\$ 655,777	\$ 681,909
Pass Through							
314	Aging - Respite Care	\$ 94,966	\$ 98,644	\$ 111,812	\$ 96,560	\$ 99,962	\$ 106,045
318	Aging - Title III C2	\$ 182,641	\$ 203,209	\$ 214,099	\$ 222,076	\$ 128,820	\$ 124,686
Long Term Care & Aging		\$ 860,936	\$ 1,034,867	\$ 919,298	\$ 937,123	\$ 884,559	\$ 912,640
<b>Human Services</b>							
Selected for Testing		\$ 9,992,611	\$ 10,912,342	\$ 11,599,170	\$ 11,868,504	\$ 12,336,519	\$ 12,624,622
Total Human Services		\$ 27,541,192	\$ 27,981,155	\$ 29,117,244	\$ 33,086,208	\$ 39,995,612	\$ 38,299,088
Percentage of Total		36.28%	39.00%	39.84%	35.87%	30.84%	32.96%

\*Note: State auditors have not audited 2001 actuals.

We found no discrepancies, omissions, or improper overhead allocation limitation charges. Each required compliance report was identified, Current OMB Circular A-133 was on file, and control systems to monitor overhead limitations were in place. Due to the current limitations of Cayenta and the detailed complexities of grant



# Final Report

tracking and reporting requirements, Human Services maintains a detailed Excel-based monitoring system. Summary information from these detailed spreadsheets is entered into the Cayenta system for financial processing.

We find Human Service in full compliance in regard to contract compliance and monitoring.

## Overhead (Direct and Indirect):

Like all Snohomish County Departments, Human Services is charged an indirect cost allocation as set forth in the annual budget process. Per the Finance Department, the method of allocation is as follows:

“The indirect cost charges and the cost allocation plan were developed under OMB Circular A-87 guidelines. Generally, indirect costs are allocated to programs in proportion to the benefit received by each program activity.” See Attachment 6 for the complete indirect cost allocation methodology.

## Exhibit 9: Interfund Charges vs. Human Services Administrative Costs

Snohomish County Human Services 2001 Funded Expenditures Vs. Interfund Charges	
Passed Through to Local Service Providers	\$ 875,328
Used to Support Department Programs	\$ 1,070,411
Used to Support County Fixed Fees and "DIS Interfund Charges" *	\$ 139,884
Used to Support Department Administration	<u>\$ 783,809</u>
Total 2001 General Funds	<u>\$ 2,869,432</u>
County General Funds Expended for Department Administration	\$ 783,809
Total County Fixed Fees and "DIS" Interfund Charges	<u>\$ 765,014</u>
Variance	<u>\$ 18,795</u>

\* County Fixed Fees as Defined in the Annual Budget Instructions from the Department of Finance, Consists of Interfund County Premiums, Unemployment Compensation, Workers Compensation, and Interfund Indirect Costs.

**Source:** Snohomish County Financial System - Interfund Costs



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Exhibit 9 shows the amount of General Funds used to support the Department Administration Overhead is approximately the same amount being charged Human Services for “DIS” Interfund charges and County fixed fees.

Human Services is authorized to charge the grant authority for direct administrative overhead on the various programs they are managing, subject to the limitation identified in the grant contract and other funds supporting the program. The Departments cost accounting system keeps track of these individual charges to the specific grant programs. However, these charges are limited to the ceiling established within each grant.

Exhibit 10 identifies the actual amount charged to the various programs and the amount actually received due to grant contract ceiling and other revenue limitations.

## Exhibit 10: Direct Administrative Support Costs vs. Amount Received

Snohomish County				
Human Services				
Direct Administrative Support Program Reimbursement (1998 - 2001)				
	1998	1999	2000	2001
Actual Admin Support Direct Charges to Programs	\$ 662,778	\$ 659,779	\$ 638,405	\$ 659,590
Amount Recovered from Programs	\$ 422,009	\$ 490,292	\$ 491,656	\$ 474,229
Admin Support Direct Charges Funded – General Funds	\$ 240,769	\$ 169,487	\$ 146,749	\$ 185,361

Source: Human Services Department

Using this data, we can identify the approximate amount of Human Services General Funds being used to support direct programs.



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## Exhibit 11: General Funds Allocation

Snohomish County Human Services Administrative Support to Programs – General Funds				
	1998	1999	2000	2001
General Funds	\$ 2,210,538	\$ 2,398,147	\$ 2,674,074	\$ 2,869,432
Less:				
General Funds – Operational and Pass Through	\$ 1,604,578	\$ 1,687,288	\$ 1,866,813	\$ 1,945,739
Admin Support Direct Charges - General Funds	\$ 240,769	\$ 169,487	\$ 146,749	\$ 185,361
Human Services Remaining Admin Support	\$ 365,191	\$ 541,372	\$ 660,512	\$ 738,332

**Source:** Human Services

General Funds support direct overhead costs on grant funded programs with limitation on contract administration overhead and those programs for which no grants or pass through funds were received. It may be possible to increase the level and depth of services provided to Snohomish County’s citizens through a more aggressive process of identifying and applying for additional grants. These additional grant funds could be used to enhance services already being provided, expand current services to address waiting lists/need, or to fill identified gaps in services.

## IV. Conclusions

During the course of our review and evaluation of Human Services, we found their staff to be professional, courteous, willing to provide all data requested and extremely flexible in offering their valuable time and resources. We wish to express our gratitude and thanks to Director Janelle Sgrignoli and her staff. We would specifically like to express our thanks to Diane Bonne, Deputy Director, Mike Fulcher and Peter Van Mieghem, Fiscal Compliance Officers. Lastly, we express our thanks to Jim Teverbaugh, Mike Manley, and Marty Bishop Division Administrators.

Overall, our compliance review based on our testing of their support documentation and review of their policies and procedures finds Human Services to be in full compliance with their own internal and outside-established criteria requirements. Human Services appears to have an excellent working relationship with their outside



## *Final Report*

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funding agencies as demonstrated by Human Services continued compliance to these agencies audit reporting requirements.

Our review has identified two recommendations that Human Services may wish to explore. These recommendations may have the capacity to increase program funding or enhance data integrity.

### *V. Recommendations*

#### **Grant Writer**

The Human Services Department primary mission is to provide needed services to low-income individuals and families within Snohomish County. The recent downturn in the economy is not only placing existing funding in jeopardy, but at the same time increasing the number of low-income individuals and families seeking services. The levels of existing funding are not sufficient to meet all the basic needs of Snohomish County's citizens.

The County may be missing significant opportunities to enhance services due to Human Services inability to perform the required extensive research and application writing to secure new or additional grant funding. Part of this "funding loss" is replaced by County General Funds. Due to the nature of the County's budget process and because grant funds are by nature categorical, Snohomish County has not provided the investment necessary to enhance the County's ability to maximize its grant funding revenues.

A grant writer position will provide the dedicated resources that are not currently available in Human Services to seek and apply for all available funding sources. Increased funding by granting agencies has the effect of enhancing quality of life for Snohomish County citizens and with the added possible benefit of reducing future general fund needs.

**Recommendation 1:** We recommend Human Services, in collaboration with County Management, explore the opportunities derived by investing in a grant writer position.

**Benefits:** Using conservative estimates, investing in a grant writer position should at a minimum return two to three times it's cost.



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## **Data Integrity**

The Human Services Department maintains a complex shadow financial system due to current limitations of the County's financial system to provide the information required and the necessity to monitor a high number of individual grants. Each separate funding agency requires varying detailed information for grant reimbursement. (Grant types include, but are not limited to, cost reimbursements and fee for services).

Human Services acts as the master servicer between the funding agencies and the third party contractors hired by the County. In that role, Human Services processes the invoices submitted from third parties performing various contractual services authorized by the Department. Human Services must monitor these invoices to assure compliance by the third party contractor, to track Human Services authorized direct overhead expenses, and to assure that total grant compliance requirements are met. In turn, the Department must consolidate and bill the granting agency, and enter a consolidated total into the County's financial system.

The services provided under these third party contracts can vary significantly depending on the type of program and funding agency reporting requirements. These data collection, compliance monitoring and consolidation requirements lie beyond the current level of detail that can be tracked within the County's financial system. Therefore, Human Services maintains a series of shadow spreadsheets, which monitor and allow for the inputting of consolidated data into the existing County system.

In the past, the County's Finance Department has tried to assess and develop better tracking or tools to import this data. System limitations have denied the Financial Department's efforts in assisting Human Services. These system limitations in the most part may have been eliminated with the addition of Oracle to the County's financial system.

**Recommendation 2:** We recommend Human Services in collaboration with the Finance Department, evaluate the possibility and cost effectiveness of uploading summary information from their internal grant tracking worksheets into the County financial system to eliminate the need for duplicate entry.



# Final Report

## VI. Responses

Our Closing Conference was held on June 19, 2002; in attendance were Janelle Sgrignoli and Diane Bonne from Human Services and Martin Standel from Performance Auditing. We thanked Director Sgrignoli and her staff; then we discussed the two recommendations. Human Services concurred with the two recommendations. Their written response follows.

<b>Snohomish County Memorandum</b> <b>HUMAN SERVICES</b> <b>Administrative Services Division</b> <b>2722 Colby Avenue, Suite 104</b> <b>MS 305 Everett, WA 98201</b> <b>OFFICE (425) 388-7200</b> <b>FAX (425) 259-1444</b>	
<b>TO:</b>	Martin Standel Performance Auditor
<b>FROM:</b>	Janelle Sgrignoli Director
<b>DATE:</b>	June 21, 2002
<b>SUBJECT:</b>	<b>FORMAL RESPONSE TO FINAL DRAFT - HSD</b>
<p>I have reviewed the Final Draft Report for Human Services (HumanServices-0001-2002) you provided at the Closing Conference on June 19,2002. Overall, I'm satisfied with the Final Draft report and look forward receiving the Final Report in July.</p> <p>My responses to the two recommendations contained in the Final Draft report are:</p> <p>Recommendation #1 – Explore the opportunities derived by investing in a grant writer position.</p> <p>Response #1 – I agree with the statements presented in the report. As funding for human services programs continues to be threatened by a slow economy and decisions made at the state and federal level, we need to continually be looking for other resources. Unfortunately, the Human Services Department currently does not have the resources to devote to seeking and applying for new grant revenues. We're very interested in exploring this potential opportunity that could not only benefit Human Services, but maybe other departments as well.</p> <p>Recommendation #2 – Evaluate the possibility and cost effectiveness of uploading summary information from department internal grant tracking worksheets into the County financial system to eliminate the need for duplicate entry.</p>	



## *Final Report*

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Response #2 – I agree with the statements presented in the report. Given the complexities of our tracking and reporting requirements, we needed to maintain a ‘shadow’ system that requires duplicate entry of a majority of the data. Although this has added additional work for our department, it has resulted in an excellent financial management system with a history of no compliance or audit findings. We are interested in evaluating the possibility that the County’s financial system could reduce some of the work as long as it continues to meet our tracking and reporting needs.

As I stated above, I’m pleased with the results of this performance audit and it will be a useful tool to add to grant applications and to share with our funding agencies. Thank you for your efforts on behalf of the Human Services Department. If you have any questions, please call me at ext. 7204.

Cc Susan Neely, Executive Director

**Snohomish County  
Human Services  
Summary All Funds**

Division	Actual					Budget
	1997	1998	1999	2000	2001*	2002**
<b>Human Services Admin.</b>	\$ 590,358	\$ 619,113	\$ 725,103	\$ 891,603	\$ 1,060,494	\$ 852,085
<b>Children &amp; Community Services</b>						
Operational	\$ 4,650,807	\$ 4,492,522	\$ 5,053,672	\$ 5,682,575	\$ 6,379,916	\$ 6,563,095
Pass Through	\$ 3,353,586	\$ 3,579,129	\$ 3,649,567	\$ 4,420,217	\$ 7,977,095	\$ 7,322,703
Total Children & Community Service	\$ 8,004,393	\$ 8,071,651	\$ 8,703,239	\$ 10,102,792	\$ 14,357,011	\$ 13,885,798
<b>AOD/Developmental Disabilities/Mental Health</b>						
Operational	\$ 2,285,198	\$ 2,400,852	\$ 2,886,339	\$ 3,256,398	\$ 3,465,855	\$ 3,676,742
Pass Through	\$ 7,617,111	\$ 6,721,363	\$ 6,275,897	\$ 6,446,867	\$ 6,818,584	\$ 6,725,226
Total Developmental Disabilities	\$ 9,902,309	\$ 9,122,215	\$ 9,162,236	\$ 9,703,265	\$ 10,284,439	\$ 10,401,968
<b>Long Term Care &amp; Aging</b>						
Operational	\$ 2,297,372	\$ 2,712,953	\$ 2,876,554	\$ 3,256,254	\$ 3,371,493	\$ 3,525,839
Pass Through	\$ 6,746,760	\$ 7,455,224	\$ 7,650,112	\$ 9,132,294	\$ 10,922,174	\$ 9,633,398
Total Long Term Care & Aging	\$ 9,044,132	\$ 10,168,176	\$ 10,526,666	\$ 12,388,548	\$ 14,293,667	\$ 13,159,237
<b>Total Human Services</b>						
Department Administration	\$ 590,358	\$ 619,113	\$ 725,103	\$ 891,603	\$ 1,060,494	\$ 852,085
Operational	\$ 9,233,377	\$ 9,606,326	\$ 10,816,566	\$ 12,195,227	\$ 13,217,264	\$ 13,765,676
Pass Through	\$ 17,717,457	\$ 17,755,716	\$ 17,575,576	\$ 19,999,378	\$ 25,717,854	\$ 23,681,327
Total Human Services	\$ 27,541,192	\$ 27,981,155	\$ 29,117,244	\$ 33,086,208	\$ 39,995,612	\$ 38,299,088

Notes: \* State auditors have not audited 2001 actuals.

\*\* The County budget for 2002 includes an additional \$9,791,653 pending budget. For consistency in comparison, this amount has been deleted from the budget figures reflected above for 2002.

**Snohomish County  
Human Services  
Dollar Change and Percentage Growth**

	Dollar Change		Percentage Growth	
	1997 - 2001	2001 - 2002	1997 - 2001	2001 - 2002
<b>Department Administration</b>	\$ 470,136	\$ (208,409)	79.64%	-19.65%
<b>Children &amp; Community Services</b>				
Operational	\$ 1,729,109	\$ 183,179	37.18%	2.87%
Pass Through	\$ 4,623,509	\$ (578,678)	137.87%	-7.25%
Total Children & Community Service	<u>\$ 6,352,618</u>	<u>\$ (395,499)</u>	<u>79.36%</u>	<u>-2.75%</u>
<b>AOD/Developmental Disabilities/Mental Health</b>				
Operational	\$ 1,180,657	\$ 210,887	51.67%	6.08%
Pass Through	\$ (798,527)	\$ (93,358)	-10.48%	-1.37%
Total Developmental Disabilities	<u>\$ 382,131</u>	<u>\$ 117,529</u>	<u>3.86%</u>	<u>1.14%</u>
<b>Long Term Care &amp; Aging</b>				
Operational	\$ 1,074,121	\$ 154,346	46.75%	4.578%
Pass Through	\$ 4,175,414	\$ (1,288,776)	61.89%	-11.800%
Total Long Term Care & Aging	<u>\$ 5,249,535</u>	<u>\$ (1,134,430)</u>	<u>58.04%</u>	<u>-7.937%</u>
<b>Total Human Services</b>				
Department Administration	\$ 470,136	\$ (208,409)	79.64%	-19.65%
Operational	\$ 3,983,887	\$ 548,412	43.15%	4.15%
Pass Through	\$ 8,000,396	\$ (1,960,812)	45.16%	-7.62%
Total Human Services	<u><u>\$ 12,454,419</u></u>	<u><u>\$ (1,620,810)</u></u>	<u><u>45.22%</u></u>	<u><u>-4.05%</u></u>

**Snohomish County  
Human Services  
Operational Funds - Actual and Adopted Budget**

Dept No.	Division	Program Name	Actual					Budget
			1997	1998	1999	2000	2001*	2002**
<b>General Fund - 002</b>								
400	Administrative Services	Human Services Administration	\$ 590,358	\$ 619,113	\$ 725,103	\$ 891,603	\$ 1,060,494	\$ 852,085
		Human Services Support	\$ 1,535,965	\$ 1,604,578	\$ 1,687,288	\$ 1,866,813	\$ 1,945,739	\$ 1,931,115
700	Administrative Services	Less: Adjustment ***	\$ (1,535,965)	\$ (1,604,578)	\$ (1,687,288)	\$ (1,866,813)	\$ (1,945,739)	\$ (1,931,115)
		Subtotal General Fund	\$ 590,358	\$ 619,113	\$ 725,103	\$ 891,603	\$ 1,060,494	\$ 852,085
<b>Human Services Programs - 124</b>								
110	Children & Community Services	Community Services Admin	\$ 50,179	\$ 54,052	\$ 53,345	\$ 60,068	\$ 56,187	\$ 59,734
112	Children & Community Services	Children's Administration	\$ 425,782	\$ 405,335	\$ 440,576	\$ 466,399	\$ 476,261	\$ 515,935
114	Children & Community Services	Comm. Team for Children/Youth	\$ 41,431	\$ 82,969	\$ 141,114	\$ 179,255	\$ 131,678	\$ 129,560
115	Children & Community Services	CSBG Administration	\$ 89,309	\$ 91,372	\$ 95,314	\$ 104,389	\$ 92,408	\$ 111,240
116	Children & Community Services	Family Support Services	\$ 187,376	\$ 179,862	\$ 180,000	\$ 209,267	\$ 209,992	\$ 210,000
117	Children & Community Services	Homeless Services	\$ 10,000	\$ 15,495	\$ 19,505	\$ 27,500	\$ 27,500	\$ 27,500
118	Children & Community Services	Community Information Line	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000
119	Children & Community Services	One Stop Career Development	\$ -	\$ -	\$ 4,685	\$ 5,038	\$ -	\$ -
130	Children & Community Services	Self-Sufficiency Project	\$ 262,760	\$ 259,216	\$ 282,569	\$ 330,069	\$ 384,385	\$ 388,440
135	Children & Community Services	Housing Coordination	\$ 76,104	\$ 84,514	\$ 91,858	\$ 92,458	\$ 90,183	\$ 89,583
136	Children & Community Services	Workforce Development	\$ -	\$ -	\$ -	\$ 27,971	\$ 77,301	\$ 116,877
193	Children & Community Services	ECEAP Administration	\$ 111,178	\$ 117,458	\$ 121,759	\$ 124,469	\$ 130,451	\$ 140,594
194	Children & Community Services	ECEAP Operations	\$ 303,557	\$ 298,310	\$ 315,876	\$ 300,252	\$ 320,518	\$ 350,167
195	Children & Community Services	Safe Communities/Safe Schools	\$ 36,030	\$ 73,340	\$ 122,436	\$ 155,026	\$ 138,676	\$ 57,850
196	Children & Community Services	Family Connection Program	\$ -	\$ -	\$ -	\$ -	\$ 83,561	\$ -
210	Children & Community Services	Energy Administration	\$ 57,721	\$ 49,980	\$ 70,512	\$ 86,139	\$ 97,458	\$ 123,203
211	Children & Community Services	Energy Program Support	\$ 128,146	\$ 103,870	\$ 138,528	\$ 141,036	\$ 141,647	\$ 155,683
212	Children & Community Services	Energy Consumer Education	\$ 55,690	\$ 47,664	\$ 40,062	\$ 47,481	\$ 50,339	\$ 76,709
213	Children & Community Services	Energy Dir Svcs - EAP/ECIP	\$ 991,880	\$ 631,520	\$ 777,546	\$ 1,047,449	\$ 1,642,034	\$ 1,334,628
220	Children & Community Services	Weatherization Administration	\$ 109,351	\$ 126,532	\$ 108,471	\$ 117,432	\$ 141,076	\$ 138,874
221	Children & Community Services	Weatherization Program Support	\$ 320,073	\$ 363,307	\$ 367,727	\$ 340,573	\$ 349,319	\$ 404,472
222	Children & Community Services	Weatherization Labor	\$ 316,034	\$ 428,744	\$ 996,047	\$ 896,999	\$ 746,411	\$ 1,014,485
223	Children & Community Services	Weatherization Dir. Svcs..	\$ 486,466	\$ 483,190	\$ -	\$ -	\$ -	\$ -
360	Children & Community Services	Veterans Relief	\$ 317,179	\$ 303,664	\$ 349,781	\$ 448,420	\$ 383,503	\$ 455,743
514	Children & Community Services	Medicaid Transportation	\$ 188,420	\$ 228,166	\$ 310,962	\$ 449,885	\$ 584,031	\$ 641,818
700	Children & Community Services	Human Services Support	\$ 61,140	\$ 38,892	\$ -	\$ -	\$ -	\$ -
		Total Children & Community Services	\$ 4,650,807	\$ 4,492,522	\$ 5,053,672	\$ 5,682,575	\$ 6,379,916	\$ 6,563,095
131	AOD/Devel. Disabil./Mental Health	DUI Countermeasure	\$ 82,788	\$ 93,287	\$ 93,227	\$ 96,895	\$ 115,837	\$ 102,388
411	AOD/Devel. Disabil./Mental Health	Mental Health Administration	\$ 361,567	\$ 364,925	\$ 489,459	\$ 525,647	\$ 499,633	\$ 437,271
413	AOD/Devel. Disabil./Mental Health	Evaluation & Treatment Facil	\$ 30,779	\$ 52,497	\$ 54,516	\$ 68,500	\$ 76,263	\$ 90,267
471	AOD/Devel. Disabil./Mental Health	Involuntary Treatment Admin	\$ 669,427	\$ 682,461	\$ 730,511	\$ 759,753	\$ 847,725	\$ 846,568
472	AOD/Devel. Disabil./Mental Health	Resource Management	\$ 342,086	\$ 257,704	\$ 310,675	\$ 322,898	\$ 376,189	\$ 388,112
611	AOD/Devel. Disabil./Mental Health	Alcohol & Other Drugs	\$ 421,956	\$ 518,882	\$ 588,477	\$ 538,822	\$ 623,309	\$ 675,640
691	AOD/Devel. Disabil./Mental Health	Drug Court	\$ -	\$ -	\$ 20,135	\$ 76,825	\$ 69,408	\$ 78,410
692	AOD/Devel. Disabil./Mental Health	AOD Liaison	\$ -	\$ -	\$ 50,380	\$ 172,013	\$ 225,576	\$ 255,050
811	AOD/Devel. Disabil./Mental Health	Dev Dis Program Admin	\$ 376,596	\$ 431,096	\$ 548,960	\$ 695,045	\$ 631,915	\$ 803,036
		Total Alcohol & Other Drugs/Developmental Disabilities/Mental Health	\$ 2,285,198	\$ 2,400,852	\$ 2,886,339	\$ 3,256,398	\$ 3,465,855	\$ 3,676,742
511	Long Term Care & Aging	Aging Administration	\$ 583,330	\$ 733,014	\$ 593,387	\$ 618,487	\$ 655,777	\$ 681,909
513	Long Term Care & Aging	Personal Care	\$ 392,956	\$ 443,434	\$ 480,590	\$ 412,415	\$ 414,170	\$ 399,857
542	Long Term Care & Aging	Information & Assistance	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 7,000
543	Long Term Care & Aging	Case Management	\$ 959,759	\$ 1,169,177	\$ 1,344,567	\$ 1,716,850	\$ 1,792,035	\$ 1,927,647
544	Long Term Care & Aging	Adult Day Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
564	Long Term Care & Aging	Home Delivered Meals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
573	Long Term Care & Aging	Recreational	\$ 83,328	\$ 83,328	\$ 83,328	\$ 83,328	\$ 83,328	\$ 83,328
588	Long Term Care & Aging	Long-Term Care Ombudsman	\$ -	\$ -	\$ 90,682	\$ 116,174	\$ 117,183	\$ 124,098
593	Long Term Care & Aging	Senior Center Operations	\$ 244,000	\$ 250,000	\$ 250,000	\$ 275,000	\$ 275,000	\$ 275,000
		Total Long Term Care & Aging	\$ 2,297,372	\$ 2,712,953	\$ 2,876,554	\$ 3,256,254	\$ 3,371,493	\$ 3,525,839
		Total Operational Funds	\$ 9,823,735	\$ 10,225,440	\$ 11,541,668	\$ 13,086,830	\$ 14,277,758	\$ 14,617,761

Notes: \* State auditors have not audited 2001 actuals.

\*\* The County budget for 2002 includes an additional \$950,000 pending budget. For consistency in comparison, this amount has been deleted from the budget figures reflected above for 2002.

\*\*\* General Funds used to support department programs are reflected twice in the County records each year. Once, within the "Human Services Support" budget, and again within the applicable program receiving these funds. To reflect the true expenditure of the department, the cost has been backed out of the General Fund program listed above.

**Snohomish County  
Human Services  
Pass Through Funds - Actual and Adopted Budget**

Division	P-T Sub Pgms	Program Name	Actual					Budget
			1997	1998	1999	2000	2001*	2002**
Children & Community Services	210	Early Child Ed & A	\$ 2,598,762	\$ 2,647,308	\$ 2,731,738	\$ 2,776,585	\$ 2,732,439	\$ 2,770,230
	213	Stop Grant	\$ -	\$ 61,898	\$ 81,797	\$ 47,097	\$ 90,993	\$ 111,531
	214	Together for Children	\$ -	\$ 72,508	\$ 148,635	\$ 48,314	\$ -	\$ -
	215	At Risk and Runaway Youth	\$ -	\$ -	\$ -	\$ -	\$ 17,023	\$ -
	441	Community Services Blo	\$ 279,939	\$ 301,543	\$ 264,400	\$ 254,535	\$ 318,126	\$ 251,306
	442	Timber Impact	\$ 52,506	\$ 49,845	\$ 31,274	\$ 44,200	\$ 50,200	\$ -
	443	Emergency Shelter Assi	\$ 128,309	\$ 169,343	\$ 185,006	\$ -	\$ -	\$ -
	444	HUD-SNAP Program	\$ 212,414	\$ 193,876	\$ 206,717	\$ -	\$ -	\$ -
	445	Stop Grant	\$ 81,656	\$ 82,809	\$ -	\$ -	\$ -	\$ -
	446	Workforce Development	\$ -	\$ -	\$ -	\$ 1,249,486	\$ 4,768,314	\$ 4,189,636
		Subtotal	\$ 3,353,586	\$ 3,579,129	\$ 3,649,567	\$ 4,420,217	\$ 7,977,095	\$ 7,322,703
AOD/Dev. Disabil./Mental Health	501	Evaluation & Treatment	\$ 1,112,097	\$ -	\$ 24,000	\$ 21,024	\$ -	\$ -
	502	Homeless Mentally	\$ 84,640	\$ 131,879	\$ 82,371	\$ 107,250	\$ 127,000	\$ 117,000
	503	Integrated Crisis Response	\$ 1,134,221	\$ 880,595	\$ -	\$ 92,233	\$ -	\$ -
	504	Developmental Disabilities	\$ 2,922,921	\$ 3,265,196	\$ 3,589,639	\$ 3,660,754	\$ 3,957,702	\$ 3,903,185
	505	Children's MH Respite	\$ -	\$ -	\$ 3,285	\$ -	\$ 62,641	\$ 24,351
	410	Alc/Other Drug	\$ 2,133,946	\$ 2,339,939	\$ 2,500,854	\$ 2,505,385	\$ 2,671,241	\$ 2,680,690
	411	Pregnant/Parenting	\$ 101,352	\$ 95,810	\$ 49,334	\$ -	\$ -	\$ -
	412	Community Mobilization	\$ 127,934	\$ 7,943	\$ 26,413	\$ 60,221	\$ -	\$ -
		Subtotal	\$ 7,617,111	\$ 6,721,363	\$ 6,275,897	\$ 6,446,867	\$ 6,818,584	\$ 6,725,226
Long Term Care & Aging	310	Aging - Title III B	\$ 141,811	\$ 210,508	\$ 192,564	\$ 229,512	\$ 261,636	\$ 297,651
	311	Aging - Title III D	\$ 10,627	\$ 11,310	\$ 11,579	\$ -	\$ 24,663	\$ -
	312	Aging - Title V	\$ 67,582	\$ 54,023	\$ 57,124	\$ 50,672	\$ 46,554	\$ 67,399
	313	Aging - Title XIX	\$ 5,220,219	\$ 6,015,421	\$ 6,238,839	\$ 6,930,626	\$ 8,833,470	\$ 7,333,850
	314	Aging - Respite Care	\$ 94,966	\$ 98,644	\$ 111,812	\$ 96,560	\$ 99,962	\$ 106,045
	315	Aging - USDA Cash	\$ 117,273	\$ 108,236	\$ 110,851	\$ 100,344	\$ 123,415	\$ 115,000
	316	Aging - SSBG	\$ 219,319	\$ 168,093	\$ 65,681	\$ 87,167	\$ 65,513	\$ 98,500
	317	Aging - Title III C1	\$ 201,185	\$ 209,606	\$ 213,360	\$ 220,559	\$ 287,995	\$ 281,657
	318	Aging - Title III C2	\$ 182,641	\$ 203,209	\$ 214,099	\$ 222,076	\$ 128,820	\$ 124,686
	319	Aging - Title III F	\$ 34,361	\$ 17,950	\$ 20,940	\$ 18,717	\$ -	\$ -
	320	Aging - Elder Abuse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	321	Aging - SCSA	\$ 382,452	\$ 318,912	\$ 413,264	\$ 320,762	\$ 380,169	\$ 358,669
	322	Aging - Volunteer Ch	\$ 74,324	\$ 39,311	\$ -	\$ -	\$ 42,384	\$ -
	323	Aging - Title III E	\$ -	\$ -	\$ -	\$ -	\$ 42,961	\$ -
	343	Emergency Shelter Assi	\$ -	\$ -	\$ -	\$ 351,506	\$ 231,926	\$ 323,483
344	HUD-SNAP Program	\$ -	\$ -	\$ -	\$ 202,321	\$ 213,716	\$ 224,987	
345	THOR Grant	\$ -	\$ -	\$ -	\$ 301,471	\$ 138,991	\$ 301,471	
		Subtotal	\$ 6,746,760	\$ 7,455,224	\$ 7,650,112	\$ 9,132,294	\$ 10,922,174	\$ 9,633,398
Total Pass Through			\$ 17,717,457	\$ 17,755,716	\$ 17,575,576	\$ 19,999,378	\$ 25,717,854	\$ 23,681,327

Notes: \* State auditors have not audited 2001 actuals.

\*\* The County budget for 2002 includes an additional \$8,841,653 pending budget. For consistency in comparison, this amount has been deleted from the budget figures reflected above for 2002.



Snohomish County  
Performance Audit Division

## ATTACHMENT 2



STATE OF WASHINGTON  
DEPARTMENT OF SOCIAL AND HEALTH SERVICES  
DIVISION OF CHILDREN & FAMILY SERVICES  
840 N Broadway, Suite 540, MS N31-9, Everett, WA 98201-1285  
TDD - 425/339-1896 Voice -425/339-4776 Toll-Free- 800/320-4370 FAX -425/339-2907

March 22, 2002

Mart Standel, Auditor  
Snohomish County  
3000 Rockefeller Avenue  
Mailstop 505  
Everett, WA 98201-4044

Dear Mr. Standel:

I am writing to inform you that Region 3 Division of Children and Family Services is pleased with the performance and quality of services provided to our clients by Snohomish County Human Services.

Sincerely,

Todd Henry  
Region 3 DCFS Administrator

**HUMAN SERVICES DEPARTMENT  
UPLINE TRACKING SHEET**

All lines must contain information or n/a

**ATTACHMENT 3**

<b>APPLICATION OR CONTRACT#</b>	_____	<b>DIVISION</b>	_____
<b>AMENDMENT #</b>	_____	<b>PROGRAM</b>	_____
<b>FUNDING AGENCY</b>	_____	<b>STAFF</b>	_____
		<b>EXT. #</b>	_____

<b>ACTIONS TAKEN</b>	<b>DATE</b>	<b>INITIAL</b>
----------------------	-------------	----------------

**PROGRAM:**

<b>Received By Program Staff</b>	_____	_____
<b>Prepare ECAF*</b>	_____	_____
<b>Prepare Motion for Council*</b>	_____	_____

**FISCAL:**

<b>Fiscal Review</b>	_____	_____
<b>Complete SC17 for Finance</b>	_____	_____

**APPROVAL:**

<b>Supervisor Review</b>	_____	_____
<b>Administrator Review</b>	_____	_____
<b>Logged In (Before Routed to Director)</b>	_____	_____
<b>Director Review***</b>	_____	_____

**DISBURSEMENT:**

<b>Copies To Pending File</b>	_____	_____
<b>Send To Budget/Finance</b>	_____	_____
<b>Director Briefing</b>	_____	_____
<b>Received From Executive</b>	_____	_____
<b>Sent To State</b>	_____	_____
<b>Received From State</b>	_____	_____
<b>Copy To Master File</b>	_____	_____
<b>Recording Copy to Exec or Council**</b>	_____	_____
<b>Original To Fiscal</b>	_____	_____
<b>Delete Pending File</b>	_____	_____
<b>Entry to Excel Tracking Log</b>	_____	_____
<b>Entry to Quarterly Report</b>	_____	_____
<b>Email To Staff That Contract Is Executed</b>	_____	_____

*\*All Uplines To Council & All amendments over \$25,000 must go to Council w/ ECAF & Motion*

*\*\* If Motion was prepared send to Council/If no motion prepared send to Executive*

*\*\*\* All amendments \$25,000 and under Director can sign*

**AUDIT REVIEW  
IDENTIFYING INFORMATION**

**ATTACHMENT 4**

Auditee: \_\_\_\_\_ Period Audited: \_\_\_\_\_

Audit Organization: \_\_\_\_\_ Date Report Received: \_\_\_\_\_

Is the Report timely and available for review? (Within 9 mos. after the end of the audit period) Yes \_\_\_ No \_\_\_

Type of Audit: \_\_\_\_\_

Was the audit conducted by a CPA, licensed public accountant or a government auditor? Yes \_\_\_ No \_\_\_

Does the audit report include an opinion on the agency's financial statements? Yes \_\_\_ No \_\_\_

Does the audit report include a schedule of expenditure of federal awards? Yes \_\_\_ No \_\_\_

Does the audit include a report on compliance and internal control over financial reporting? Yes \_\_\_ No \_\_\_

Does the audit include a report on compliance and internal control over compliance in accordance with OMB Circular A-133? Yes \_\_\_ No \_\_\_

Does the audit report include a schedule of findings and questioned costs? Yes \_\_\_ No \_\_\_

Is a management decision required? (If required by Sno. Co. HSD, attach completed copy). Yes \_\_\_ No \_\_\_

Does the report reference a management letter to the entity? (If yes, obtain a copy and attach.) Yes \_\_\_ No \_\_\_

If so, were there recommendations for corrective action included in the management letter? Yes \_\_\_ No \_\_\_

If so, has the auditee documented that corrective action has been taken? Yes \_\_\_ No \_\_\_

**CONCLUSIONS**

To the best of my knowledge, the report:

\_\_\_ Meets requirements \_\_\_ Fails to meet requirements\* \_\_\_ Cannot determine\*

\* I recommend: \_\_\_\_\_

Note: \_\_\_\_\_

\_\_\_\_\_  
Signature of Reviewer

\_\_\_\_\_  
Date

**SNOHOMISH COUNTY HUMAN SERVICES DEPARTMENT  
FINANCIAL AND MANAGEMENT SYSTEM MONITORING QUESTIONNAIRE**

**CONTRACTOR:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**ORGANIZATION:** \_\_\_\_\_ NONPROFIT      \_\_\_\_\_ PROFIT      \_\_\_\_\_ LOCAL  
\_\_\_\_\_ SCHOOL DIST.      \_\_\_\_\_ OTHER (Describe)      \_\_\_\_\_

**ORGANIZATIONS REPRESENTATIVE(S):**

NAME	TITLE
_____	_____
_____	_____
_____	_____
_____	_____

CONTRACT #	CONTRACT AWARD	CONTRACT PERIOD
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**REPORT PREPARED BY:** \_\_\_\_\_ **PHONE#:** \_\_\_\_\_

**SIGNATURE OF CONTRACTOR OR DESIGNEE:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

INDEX

- I. ORGANIZATION
- II. FINANCIAL
  - A. Accounting System
  - B. Audits
  - C. Internal Controls
  - D. Budgetary Controls
  - E. Petty Cash
  - F. Program Income
- III. CONSULTANTS
- IV. INVENTORY CONTROLS
- V. PURCHASING
- VI. PERSONNEL SYSTEM
  - A. Personnel Manual
  - B. Personnel Files
  - C. Compensation Plan
- VII. TRAVEL
  - A. Manual
  - B. Reimbursement
- VIII. REVIEWER(S) OPINION AND COMMENTS  
(SNOHOMISH COUNTY HUMAN SERVICES USE ONLY)

I. ORGANIZATION

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
A. <u>Organizational Structure</u>			
1. Is there an organizational chart? <b>(attach copy of chart)</b>	_____	_____	_____
a. Is the organizational chart current?	_____	_____	_____
2. Does the organization have other grant awards? (If yes, identify and summarize):	_____	_____	_____ _____ _____

<b>Other Grant Awarding Agency</b>	<b>Dollar Amount of Other Awards</b>	<b>Purpose of Award</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

B. Organizational Activity

Indicate below the person and title who has primary responsibility for accountability of funds in each of the following areas:

1. Financial Reporting	_____
2. Cash Reconciliation	_____
3. Procurement	_____
4. Cash Disbursement	_____
5. Labor Distribution	_____
6. Cost Sharing/Matching	_____
7. Property Management	_____
8. Cash Receipting	_____
9. Budget Preparation	_____

**ATTACHMENT 4**

*Continued:* Indicate below the person and title who has primary responsibility for accountability of funds in each of the following areas:

- 10. Cost Allocation(direct/or indirect) \_\_\_\_\_
- 11. General Accounting and Account Reporting \_\_\_\_\_
- 12. Payroll Preparation \_\_\_\_\_
- 13. Allowability, Allocability, and Reasonableness of Costs \_\_\_\_\_
- 14. Invoice/Payroll Approval \_\_\_\_\_

**II. FINANCIAL**

<u>A. Accounting System</u>	<u>Yes</u>	<u>No</u>	<u>Comments</u>
1. Does the organization maintain a formal accounting system as reflected by:			
a. General Ledger?	_____	_____	_____
b. General Journal?	_____	_____	_____
c. Project Ledger?	_____	_____	_____
d. Other (Explain)?	_____	_____	_____ _____ _____ _____
(If no, explain.)	_____	_____	_____ _____ _____ _____
2. Is the Accounting system automated? (If so, what system is used?)	_____	_____	_____ _____
3. Is an up-to-date chart of accounts maintained?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
4. If maintained, does it meet the following criteria?	_____	_____	_____
a. Is it structured along organizational and project lines?	_____	_____	_____
b. Does it conform to the budget structure?	_____	_____	_____
c. Does it adequately identify the items to be included in each account?	_____	_____	_____
d. Does it identify projects which require individual treatment with regard to direct and indirect costs?	_____	_____	_____
5. Are contract awarded funds accounted for separately?	_____	_____	_____
a. By separate bank account?	_____	_____	_____
b. By separate fund account identified within the accounting system?	_____	_____	_____
c. Is a subsidiary ledger established and maintained for each grant project?	_____	_____	_____
d. Are multi-funded projects (i.e., State and Federal) accounted for separately within the subsidiary ledger?	_____	_____	_____
6. Has the accounting system been reviewed and approved by an independent certified public accountant (CPA) for meeting GAAP standards?	_____	_____	_____
7. Does the system adequately identify receipts and expenditures for each contract as required by awarding agency, federal regulations or other requirements?	_____	_____	_____

**ATTACHMENT 4**

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
8.	Does the system provide for recording expenditures for each contract by budget cost category?	_____	_____	_____
9.	Does the accounting system provide for the prompt recording and reporting of all financial transactions?	_____	_____	_____
10.	Does the agency have written policies regarding cost allocation plans?	_____	_____	_____
11.	Is the cost allocation plan reviewed periodically?	_____	_____	_____
	a. If yes, date of last review.	_____	_____	_____
12.	Are adjustments to the cost allocation plan approved by authorized agency officials prior to implementation?	_____	_____	_____
13.	Are inter-program transactions posted to all affected programs within the same month?	_____	_____	_____
14.	Does the system require that all accounting entries be supported by adequate documentation?	_____	_____	_____
	a. Are entries posted from original documents?	_____	_____	_____
	b. Are books posted:			
	1) Daily?	_____	_____	_____
	2) Weekly?	_____	_____	_____
	3) Other? (Explain)	_____	_____	_____
				_____
				_____
	c. Are bank accounts reconciled monthly?	_____	_____	_____
	d. Are journal entries approved and explained or supported?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
15. Are in-kind contributions, non-contract cash receipts and expenditures recorded in the formal records?	_____	_____	_____
16. Are in-kind contributions adequately documented as to:			
a. Date?	_____	_____	_____
b. Type of service?	_____	_____	_____
c. Name and signature of contributor?	_____	_____	_____
d. Basis for valuation?	_____	_____	_____
e. Signature of acceptance by an authorized agency official?	_____	_____	_____
17. Are the in-kind documents traceable to and from the formal records?	_____	_____	_____
18. Are matching requirements fully documented?	_____	_____	_____
19. Are procedures in place to ensure documented match is allowable for the grant?	_____	_____	_____
20. Are all transactions applicable to an accounting period processed before reports are prepared?	_____	_____	_____
21. Are certified financial statements prepared periodically? (Obtain copy of latest statements.)	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
22. Are unallowable costs (i.e., costs which sponsoring government agencies do not allow as charges to their contracts) clearly identified and segregated in the accounting records?	_____	_____	_____
23. Is there an accounting manual?	_____	_____	_____
a. If yes, is it current?	_____	_____	_____
b. If not, when will a manual be developed?	_____	_____	_____
24. Is a formal trial balance of the general ledger prepared each month?	_____	_____	_____
25. Are monthly internal financial reports prepared?	_____	_____	_____
<b>B. <u>Audits</u></b>			
1. Has the organization been audited by an independent CPA within last year?	_____	_____	_____
2. Was the audit a fiscal audit only?	_____	_____	_____
3. Did the audit include program compliance and performance?	_____	_____	_____
4. Did the audit report include a management letter?	_____	_____	_____
5. Has the organization been audited by a federal audit agency (HEW, GAO, etc.) during the last two years? (If yes, attach copy.)	_____	_____	_____
6. Did either audit report contain recommendations?	_____	_____	_____
a. If yes, have they been implemented?	_____	_____	_____
b. If no, explain.	_____	_____	_____ _____

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
7. Did either audit report include any questioned costs?	_____	_____	_____
a. Has each questioned cost been resolved?	_____	_____	_____
<b>C. <u>Internal Controls</u></b>			
1. Are personnel handling cash or checking accounts (paid and volunteer) bonded? (If yes, show amount of bond, and period covered.)	_____	_____	_____
2. Does the agency maintain a policy manual covering such matters as signatures required to authorize financial transactions?	_____	_____	_____
3. Are duties and responsibilities separated so that no one employee has sole control over cash receipts, disbursements, reconciliation of bank accounts, receivables, etc.? ( If <u>no</u> , give detailed explanation.)	_____	_____	_____ _____ _____ _____
4. Are employees in key positions required to take vacations?	_____	_____	_____
a. Are their duties then performed by others?	_____	_____	_____
5. Is more than one signature required on all checks?	_____	_____	_____
a. Is the signing of checks in advance prohibited?	_____	_____	_____
b. Is drawing checks to cash prohibited?	_____	_____	_____
6. Is the sequence of check numbers accounted for when reconciling bank accounts?	_____	_____	_____

**ATTACHMENT 4**

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
7.	Are controls available to prevent expenditures prior to and subsequent to date of contract?	_____	_____	_____
8.	Are checks ever issued on the basis of verbal authority?	_____	_____	_____
9.	Is proper inventory control maintained over blank voided checks?	_____	_____	_____
a.	Are there proper safeguards over undistributed or unclaimed checks?	_____	_____	_____
10.	Is the person who received cash without authority to sign checks and reconcile bank accounts, and without access to accounting records other than cash receipts?	_____	_____	_____
11.	Does overtime work require prior supervisory approval and justification?	_____	_____	_____
12.	Is the payroll prepared by personnel who are neither responsible for the timekeeping function nor designated to deliver paychecks or cash to employees?	_____	_____	_____
13.	Are payrolls approved by an authorized official of the organization?	_____	_____	_____
14.	Is the distribution of paychecks (or cash) made by personnel who are not involved in timekeeping or payroll preparation?	_____	_____	_____
15.	Are payroll checks issued after receiving time and attendance reports?	_____	_____	_____
16.	Are all disbursements made by check?	_____	_____	_____
17.	If payment is made in cash, are receipts obtained from each employee?	_____	_____	_____
18.	Are cash receipts recorded and deposited daily?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
19. Are daily time sheets maintained, adequately safeguarded, and approved only by properly designated officials? (If no, explain.)	_____	_____	_____
20. Are unpaid benefits and payroll costs properly accrued before grant closeout?	_____	_____	_____
21. Are remittances listed on a control sheet for comparison with the bank deposit slip?	_____	_____	_____
22. Does the cashier prepare duplicate deposit tickets so that one copy can be signed by the bank and returned for checking against the cash receipts recorded by another person?	_____	_____	_____
23. Is the time elapsed between preparation of checks and checks clearing the bank accounts reasonable? (Specify average number of days.)	_____	_____	_____
24. Are loans made from contract awarded funds to any person(s) or entities other than travel or emergency salary advances?	_____	_____	_____
25. Are there any special procedures (analytical reviews, reconciliations, comparison to budget, etc.) to ensure the completeness and accuracy of payroll information?	_____	_____	_____
26. Are all changes to standing payroll date authorized by an agency official?	_____	_____	_____
<b>D. <u>Budgetary Controls</u></b>			
1. Have line item budgets been established for each contract award?	_____	_____	_____
a. Are supporting documents for budget estimates on file?	_____	_____	_____
b. Are the above budgets approved by top management?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
c. Do these budgets reconcile with budgets included and approved in official contracts?	_____	_____	_____
2. Are actual expenditures periodically compared with budgeted costs?	_____	_____	_____
3. Are there controls to prevent expenditures or invoicing of funds in excess of approved budgeted amounts?	_____	_____	_____
4. Are cost category budget overruns (or underruns) within a program year analyzed and evaluated to determine reasons and possible corrective action required?	_____	_____	_____
a. Is approval by management required for the above variations?	_____	_____	_____
5. Are changes to the contract budget in accordance with the terms of the award?	_____	_____	_____
6. Are changes in #5, above, made only with the approval of the authorized official(s)?	_____	_____	_____
7. Are revenue estimates prepared and compared to monthly billings?	_____	_____	_____
8. Is a budget calendar prepared to ensure orderly submission and approval of grant requests?	_____	_____	_____
<b>E. <u>Petty Cash</u></b>			
1. Is an imprest fund(s) used?	_____	_____	_____
a. How many imprest funds are there?	_____	_____	_____
b. Where are they located?	_____	_____	_____
2. Is the size of the fund specified? (If yes, what is the amount of each fund?)	_____	_____	_____
3. Are disbursements limited as to both amount and purpose?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
4. Is the fund under the control of a designated custodian?	_____	_____	_____
5. Is there an alternate custodian?	_____	_____	_____
6. Is the fund audited on a surprise basis by an authorized official of the organization? (If yes, how often?)	_____	_____	_____
7. Are only authorized, prenumbered vouchers used to support disbursement?	_____	_____	_____
8. Are disbursement vouchers:			
a. Supported by receipts or other evidence of expense?	_____	_____	_____
b. Signed by the recipient of the disbursement?	_____	_____	_____
c. Stamped "paid" or otherwise marked so as to prevent re-use?	_____	_____	_____
9. Is the fund reimbursed only on submission of an approved reimbursement voucher with adequate supporting documentation?	_____	_____	_____
<b>F. <u>Program Income</u></b>			
1. Do you anticipate receiving any program income during the course of this calendar year? (If so, cite source(s).)	_____	_____	_____
a. Have you developed policies and procedures for generating and using program income?	_____	_____	_____
b. Has agreement been reached with the awarding agency(s) as to the acceptability of these policies and procedures?	_____	_____	_____
2. Is anticipated program income determined during the budget process?	_____	_____	_____

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
3. Is program income accounted for in the same books and records and in the same manner as contract funds? (If not, please explain.)	_____	_____	_____

**III. CONSULTANTS**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
1. Is there a written policy regarding the use of consultants?	_____	_____	_____
2. Does the policy provide adequate guidance for determining:			
a. Necessity of consultants?	_____	_____	_____
b. Selection of the most qualified consultant(s)?	_____	_____	_____
c. Reasonableness of consultant charges?	_____	_____	_____
3. Are consultants required to submit documentary evidence and reports indictating the nature of the services to be provided?	_____	_____	_____
4. Are consultant services obtained only by written contract or purchase order?	_____	_____	_____
5. Are consultants required to submit final reports of accomplishments or findings and recommendations as a prerequisite to payment?	_____	_____	_____

**IV. INVENTORY CONTROLS**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
1. Does the organization have an adequate inventory control system for equipment as demonstrated by:			
a. A general ledger control account?	_____	_____	_____
b. Inventory card system specifying as a <u>minimum</u> :			
1) Date of receipt?	_____	_____	_____
2) Source of funds?	_____	_____	_____

**ATTACHMENT 4**

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
3)	Identification data? (serial numbers, vendor name, description)	_____	_____	_____
4)	Name of item(s)?	_____	_____	_____
5)	Location?	_____	_____	_____
6)	Cost?	_____	_____	_____
2.	Is equipment tagged or otherwise marked to identify it as organizational property?	_____	_____	_____
3.	Are periodic test checks made of the inventory control system?	_____	_____	_____
4.	Have annual physical inventories been made?	_____	_____	_____
5.	Are differences between the physical inventory and the control account inventory records reconciled and explained?	_____	_____	_____
6.	Are adjustments made to inventory accounts only on written authority of designated official?	_____	_____	_____
7.	Are supplies and equipment adequately safeguarded, especially those items most subject to pilferage?	_____	_____	_____
8.	Are inventory records maintained in accordance with contract record retention requirements?	_____	_____	_____

**V. PURCHASING**

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
1.	Does the organization have policies, procedures and controls which:			
a.	Are approved by the board of directors and top management?	_____	_____	_____
b.	Are in writing?	_____	_____	_____
c.	Are disseminated to all management levels?	_____	_____	_____

**ATTACHMENT 4**

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
d.	Give adequate consideration to:			
	1) Cost?	_____	_____	_____
	2) Quality?	_____	_____	_____
	3) Delivery?	_____	_____	_____
	4) Prior approval requirements of awarding agency?	_____	_____	_____
	5) Inspection and acceptance?	_____	_____	_____
2.	Do the policies, procedures and controls contain the following functional elements:			
a.	Formal purchase order system?	_____	_____	_____
b.	Purchase requests checked with the budget to verify budget line items exist?	_____	_____	_____
c.	Bids obtained?	_____	_____	_____
d.	Interval requisition (request) for purchase order?	_____	_____	_____
e.	Approval of requisition?	_____	_____	_____
f.	Preparation of purchase order?	_____	_____	_____
g.	Approval of purchase order?	_____	_____	_____
h.	Delivery of goods/services verified by item against purchase order as to:			
	1) Quantity?	_____	_____	_____
	2) Unit Cost?	_____	_____	_____
	3) Total Cost?	_____	_____	_____
	4) Documentation of reason for differences?	_____	_____	_____
	5) Certification of receiving report?	_____	_____	_____
i.	Verification of invoice against purchase order?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
j. Approval of invoice for payment? (being sure purchase order, receiving report, etc., have been properly approved and discounts taken)	_____	_____	_____
k. Payment of invoice and check issuance?	_____	_____	_____
l. Invoice stamped paid?	_____	_____	_____
m. File maintained on each purchase order containing requisition, purchase order, receiving report, and approved invoice stamped paid?	_____	_____	_____
n. Requirement to forward documentation to accountant/bookkeeper?	_____	_____	_____
3. Are purchases limited in amount before requiring executive or board approval? (e.g., do purchases over \$300 require special approval?)	_____	_____	_____
4. Is the basis for award of large purchases, contracts and noncompetitive purchases supported by written justifications?	_____	_____	_____
5. Do purchase orders/contracts contain termination clauses to protect the interests of the organization and the contracting agency?	_____	_____	_____
6. Is the acquisition of building space supported by:			
a. Formal lease agreement?	_____	_____	_____
b. Documentation demonstrating:			
1) Need for quantity of space at location chosen?	_____	_____	_____
2) Cost of space competitive with other available sites?	_____	_____	_____
7. Are requisitions, purchase orders and receiving slips prenumbered and safeguarded?	_____	_____	_____

VI. PERSONNEL SYSTEM

		<u>Yes</u>	<u>No</u>	<u>Comments</u>
A.	<u>Personnel Manual</u>			
1.	Does the organization have a current, up-to-date personnel manual? (written personnel policies and procedures)	_____	_____	_____
2.	Does the manual:			
a.	Contain provisions for a periodic review and update to reflect board and management decisions affecting personnel?	_____	_____	_____
b.	Contain clearly defined compensation, including fringe benefits?	_____	_____	_____
c.	Provide for periodic evaluation of employees' performance and potential for advancement?	_____	_____	_____
d.	Specify vacation, sick time, holiday, and other leave policies?	_____	_____	_____
3.	Are all employees given a copy of their job description?	_____	_____	_____
4.	Are employees performing functions as detailed in their job description?	_____	_____	_____
5.	Are personnel policies applied consistently?	_____	_____	_____
6.	Are personnel actions initiated and approved only by authorized officials? (i.e., position title, not individual)	_____	_____	_____
7.	Are conflict of interest procedures established?	_____	_____	_____
B.	<u>Personnel Files</u>			
1.	Are complete personnel files maintained for each official and employee of the organization?	_____	_____	_____
a.	Are wages paid at or above the federal minimum wage?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
2. Do the files contain:			
a. Application?	_____	_____	_____
b. Record of interviews and reference checks?	_____	_____	_____
c. Schedule of compensation, including written authorization for salary increases?	_____	_____	_____
d. Copies of performance evaluations?	_____	_____	_____
e. Proof of citizenship?	_____	_____	_____
f. Job description which specifies in detail responsibilities and duties?	_____	_____	_____
g. Training records?	_____	_____	_____
3. Are files maintained in such a manner that unauthorized persons do not have access to them?	_____	_____	_____
<b>C. <u>Compensation Plan</u></b>			
1. Does the organization have an established written compensation plan?	_____	_____	_____
2. Do employee personnel files with respect to payroll consist of the following:			
a. Position description?	_____	_____	_____
b. Hiring document showing how initial salary was set?	_____	_____	_____
c. Authorizing tax withholding forms?	_____	_____	_____
d. Pay raise data showing computation(s)?	_____	_____	_____
e. Promotion data showing how selected within organization's policy?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
f. Reassignment data?	_____	_____	_____
g. Termination and final payment?	_____	_____	_____
3. Does the organization have time and attendance records for each employee by pay period showing:			
a. Distribution by grant or contract?	_____	_____	_____
b. Approval by timekeeper?	_____	_____	_____
c. Approval by immediate supervisor?	_____	_____	_____
d. Earned leave by both pay period and cumulative?	_____	_____	_____
e. Balance of leave?	_____	_____	_____
f. Leave without pay?	_____	_____	_____
g. Detailed payroll for each pay period?	_____	_____	_____

**VII. TRAVEL**

A. <u>Manual</u>	<u>Yes</u>	<u>No</u>	<u>Comments</u>
1. Is there a written travel manual which clearly defines the organization's travel policy and procedures?	_____	_____	_____
2. Is the travel reimbursement policy, as defined in the manual, in accordance with the terms of the notice of contract award?	_____	_____	_____
3. Does the manual provide for reimbursement by:			
a. Actual expense?	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
b. Per diem rate?	_____	_____	_____
4. Are allowable expenses adequately defined?	_____	_____	_____
5. Does the manual provide for submission of receipts, etc. with the request for reimbursement?	_____	_____	_____
6. Does the manual provide for travel advances?	_____	_____	_____
7. Does the manual provide for formal, prior authorization of all travel?	_____	_____	_____
<b>B. <u>Reimbursement</u></b>			
1. Is non-local (outside employment site city) travel for each employee supported by properly approved authorization?	_____	_____	_____
2. Is each travel advance (if allowed) clearly documented and signed by traveler and approving official?	_____	_____	_____
3. Are outstanding advances reviewed monthly and excesses collected?	_____	_____	_____
4. Does each travel voucher contain:			
a. Adequate detail with respect to dates, travel itinerary and explanations to fully identify the purpose of the trip?	_____	_____	_____
b. Justification and approval of use of first class air accommodations?	_____	_____	_____
c. Receipts for common carrier transportation?	_____	_____	_____
d. Attached hotel/motel and meal receipts?	_____	_____	_____
e. Speedometer/odometer readings for each trip (depart from and return to office?)	_____	_____	_____

**ATTACHMENT 4**

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
f. Amount of travel advance outstanding?	_____	_____	_____
g. Amount applied to advance?	_____	_____	_____
h. Signature and title of traveler?	_____	_____	_____
i. Signed approval and title of authorized official?	_____	_____	_____
5. Do any employees or officials receive stipulated monthly, etc., payments in lieu of, or in addition to, reimbursement for actual expense? (i.e., \$50 per month car allowance.) (Such allowances are not allowable.)	_____	_____	_____
a. If yes, are such payments authorized by the official awarding document?	_____	_____	_____

**VIII. REVIEWER(S) OPINION (For Snohomish County Human Services Department Use Only)**

	<u>Yes</u>	<u>No</u>
1. In your opinion, based on the answers to the preceding questions and your general observation of the overall management aspects of the organization, is the contracting agency fully capable of administering, accounting for and safeguarding awarded funds? (If <u>No</u> , explain.)	_____	_____
<hr/> <hr/> <hr/>		
2. Do you think there are any problems which need immediate corrective action? (If Yes, explain.)	_____	_____
<hr/> <hr/> <hr/>		
3. Do you think that contracting staff needs specialized training with respect to matters covered in this questionnaire? (If Yes, explain.)	_____	_____
<hr/> <hr/> <hr/>		
4. In your opinion, is there sufficient evidence of problems or potential problems to require an audit of the contracting agency? (If Yes, prepare request for audit.)	_____	_____
<hr/> <hr/> <hr/>		

**COMMENTS:**

**REVIEWED BY:** \_\_\_\_\_ **DATE:** \_\_\_\_\_



## ATTACHMENT 5

### Selected Programs for Testing

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Program 130  
Contract N/A

This program Self-Sufficiency Project is funded by general funds.

Program 193/194/210  
Contract S02 33500 E14 B

#### REQUIRED REPORTS:

- Monthly Expenditure Report and Request for Reimbursement. Due the 15<sup>th</sup> of the month following the month which costs were incurred, except for June.
- June Monthly Expenditure Report and Request for Reimbursement. Due July 10<sup>th</sup> of each fiscal year.
- ECEAP Child Enrollment Form (CEF). The 15<sup>th</sup> of the month following the month the child enrolled in or exited the program.
- ECEAP Program Activity Form (PAF). The 15<sup>th</sup> of the month following the month services were provided.
- Program Information Form (PIF). Submitted via the ECEAP Management System (EMS) as part of the ECEAP Grant Application.
- Subcontractor Information Form (SIF). Submitted via the ECEAP Management System (EMS) as part of the ECEAP Grant Application.
- Self-Assessment Report. To be submitted prior to Program Compliance Review per AGENCY staff instructions.
- Interim Year Goals & Objectives Documentation. To be submitted per AGENCY staff instructions.
- Non-Expendable Inventory Report. June 30<sup>th</sup> of the second year of the Biennium.



## ATTACHMENT 5

### Selected Programs for Testing

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#### ALLOWABLE COSTS:

- Administrative Costs
- Operations Costs
- Program Support Costs
  - Development and Training
  - One-Time Costs

Administrative costs must be approved by the AGENCY, and shall not exceed 15 percent of the annual base funding in the program budget.

#### AUDIT REQUIREMENTS:

- Applicable audit costs are an allowable expenditure.
- The Contractor shall maintain its records and accounts so as to facilitate the Department's audit requirements and shall ensure that Subcontractors also maintain auditable records.
- Contractor required to have an audit must ensure the audits are performed in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (Revised Yellow Book – GAO)
- Audit Requirements for State Funds
  - Contractors expending \$75,000 or more in total state funds in a fiscal year must have a financial audit as defined by Government Auditing Standards (Yellow Book)
  - If the Contractor has OMB Circular A-133 audit, it meets these requirements.

Program 314/ 318/ 511  
Contract 211-20155

#### ALLOWABLE COSTS:

- Costs necessary and reasonable for proper and efficient performance of this agreement and in conformance with this Agreement. Allowable costs under federal awards to local or tribal governments must be in conformance with



## ATTACHMENT 5

### Selected Programs for Testing

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Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments.

#### STATEMENT OF WORK:

- The AAA shall perform the services as set forth in the attached Statement of Work (Exhibit A).
  - Title XIX Medicaid, CFDA No. 93.778/State-Funded Chore
  - Title V Senior Community Service Employment Program, CFDA No. 17.235
  - Nutrition Program for the Elderly, CFDA No. 10.570
  - Senior Citizens Services Act
  - Respite Care
  - Family Caregiver Support Program (FCSP)

#### AUDIT AND COMPLIANCE:

- The AAA shall comply with all applicable local, state and federal laws and regulations, including non-discrimination.
- The AAA shall maintain records that identify all federal funds received and expended. The AAA shall incorporate OMB Circular A-133 audit requirements into all contracts between the AAA and its subcontractors who are subrecipients.

Program 410/504/611/811  
Contract 7541-2

#### SPENDING REQUIREMENTS:

- The County shall set aside an adequate amount of state funds awarded in this agreement to be budgeted to meet the state match share requirement for Title XIX chemical dependency treatment services in the county.
- The County shall allocate state and federal funds in such a manner that will allow for adequate state match for Federal Title XIX financial resources.
- In the event the amount of state designated matching funds is less than the amount required to meet the Title XIX services demand, the County shall increase these funds accordingly using state funds included in this agreement.



## ATTACHMENT 5

### Selected Programs for Testing

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#### ADMINISTRATION LIMIT:

The County shall use no more than 10 percent of the total funds allocated by DASA in this agreement to County Department Program Administration.

#### AUDITING AND MONITORING:

The County must conduct at least one on-site visit during each fiscal year to each subcontractor site providing treatment services during the period of performance of this agreement to monitor compliance with subcontract performance criteria.



## ATTACHMENT 6

### Indirect Cost Allocation Development – 2002 Budget

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#### 1. Allocation Methodology

The indirect cost charges and the cost allocation plan were developed under OMB Circular A-87 guidelines. Generally, indirect costs are allocated to programs in proportion to the benefit received by each program activity. To produce an equitable result in relation to the relative benefits derived, allocation bases for distribution of costs were selected to best reflect the service provided.

- The allocation plan of central services charges is consistent to all programs.
- Any change to the distribution methodology is applied to all programs.
- Some programs may not be billed because of legal constraints, but the amount that would otherwise be charged is reallocated on a consistent basis to all other participating programs.
- The 2002 allocation plan is based on 2000 Actual expenditures.
- Annual increase and decrease changes from 2001 Adopted Budget are capped at 30%, with adjustments allocated on a consistent basis to other programs.

#### 2. Bases for Distribution of Central Services

Executive and Council:

- Elected officials and Aides and their related costs are excluded from allocable costs.
- Costs are allocated based on the total appropriation of each department.

Finance Administration:

- Costs of this unit are allocated to other Finance Divisions based on a percentage of Finance appropriation.
- The costs are then allocated as part of these divisions allocation plan.

Financial Operations (Accounting):

- Costs are allocated based on the total appropriation of each department.

Purchasing:

- Costs are allocated based upon the average number of purchased orders initiated each month by department.

Financial Planning (Budget & Systems):

- Costs are allocated based on the total appropriation of each department.



## ATTACHMENT 6

### Indirect Cost Allocation Development – 2002 Budget

Human Resources:

- Costs are allocated based on the departments' number of FTEs.

State Examiner:

- Costs are allocated to the general fund departments only, based on the total appropriation of each department.
- Non-General Fund Departments are billed based on State Examiner charges.

Property Management:

- Costs are allocated based upon the total square feet occupied by each department.

Treasurer:

- Costs of allocable activities are allocated based on the average number of payment vouchers processed each month.

Prosecuting Attorney – Civil:

- Costs of the Civil Division are allocable and are distributed to serviced departments based on the actual hours spent servicing each department.



## ATTACHMENT 6

# Indirect Cost Allocation Development – 2002 Budget

### Indirect Cost Allocation Plan Distribution Includes All Non-General Fund Departments/Outside Districts

Dept/Name	Fund/Division Name	2002 Distribution
01 Executive	130 100	<b>Grant Control: Executive</b>
	Central Services:	Financial Planning Services \$205
		Council \$237
		Financial Operations \$54
		Executive \$116
		Treasurer \$2
		<b>\$614</b>
04 Human Services	122	<b>Alcohol/Substance Abuse Prog</b>
	Central Services:	Executive \$1,028
		Treasurer \$245
		Financial Planning Services \$1,817
		Purchasing \$2,815
		Financial Operations \$5,844
		Council \$2,093
		Human Resources \$6,620
		<b>\$20,463</b>
04 Human Services	121	<b>Developmental Disability</b>
	Central Services:	Treasurer \$105
		Council \$1,644
		Purchasing \$462
		Financial Operations \$2,507
		Human Resources \$2,905
		Financial Planning Services \$1,428
		Executive \$808
		<b>\$9,860</b>
04 Human Services	139	<b>Energy/Weatherization</b>
	Central Services:	Human Resources \$5,331
		Financial Operations \$10,073
		Financial Planning Services \$5,500
		Council \$6,334
		Purchasing \$1,569
		Executive \$3,112
		Treasurer \$423
		<b>\$32,343</b>
04 Human Services	866	<b>Federated Health and Safety NW</b>
	Central Services:	Financial Operations \$3,831
		Treasurer \$161
		<b>\$3,992</b>
04 Human Services	130 001	<b>Grant Control: Human Services Administra</b>
	Central Services:	Council \$12
		Financial Planning Services \$10
		Executive \$6
		<b>\$28</b>
04 Human Services	136	<b>Human Serv. Children's Service</b>
	Central Services:	Treasurer \$603
		Executive \$1,668
		Purchasing \$2,723
		Financial Operations \$14,367
		Human Resources \$6,653



## ATTACHMENT 6

# Indirect Cost Allocation Development – 2002 Budget

### Indirect Cost Allocation Plan Distribution Includes All Non-General Fund Departments/Outside Districts

Dept/Name	Fund/Division Name	2002 Distribution
Central Services:	Council	\$3,394
	Financial Planning Services	\$2,948
		<b>\$32,357</b>
<b>04 Human Services 138</b>	<b>Human Services Aging</b>	
Central Services:	Executive	\$4,448
	Financial Planning Services	\$7,861
	Purchasing	\$3,785
	Treasurer	\$579
	Financial Operations	\$13,797
	Council	\$9,053
	Human Resources	\$35,421
		<b>\$74,943</b>
<b>04 Human Services 137</b>	<b>Human Services Community Serv</b>	
Central Services:	Treasurer	\$223
	Executive	\$637
	Purchasing	\$1,200
	Human Resources	\$2,905
	Council	\$1,295
	Financial Planning Services	\$1,125
	Financial Operations	\$5,306
	<b>\$12,690</b>	
<b>04 Human Services 120</b>	<b>Mental Health</b>	
Central Services:	Treasurer	\$262
	Human Resources	\$11,145
	Executive	\$1,949
	Financial Operations	\$6,242
	Purchasing	\$692
	Financial Planning Services	\$3,445
	Council	\$3,967
	Prosecuting Attorney - Civil	\$51,612
	<b>\$79,315</b>	
<b>04 Human Services 112</b>	<b>Veteran's Relief</b>	
Central Services:	Council	\$1,061
	Executive	\$521
	Human Resources	\$2,026
	Treasurer	\$371
	Financial Operations	\$8,825
	Financial Planning Services	\$921
	Purchasing	\$646
	<b>\$14,371</b>	
<b>05 Planning 193 510</b>	<b>Community Development: Administration</b>	
Central Services:	Human Resources	\$35,513
	Council	\$18,160
	Executive	\$8,923
	Financial Operations	\$18,661
	Property Management	\$20,079
	Financial Planning Services	\$15,770
	Prosecuting Attorney - Civil	\$471,253
	Treasurer	\$784



# Report Evaluation

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Our primary goal at the Performance Audit Division is to assist and advise County Management in achieving efficient, open and full accountability to the citizens of Snohomish County. Our mission is to provide County management with information that is accurate and unbiased. We strive to provide County management with recommendations, which will best serve them and County citizens in efficient use of our limited public resources.

Your feedback will enable us to facilitate your needs while improving our reporting process and structure. Please take a few minutes to complete the following:

Project Title: Human Services Your Name (optional): \_\_\_\_\_

File Code: HumanServices-0001-2002 Telephone Number (optional): \_\_\_\_\_

Please rate this report:

	<u>Too Little</u>	<u>Just Right</u>	<u>Too Much</u>
Background Information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report Detail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report Length	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ease of Understanding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Writing Clarity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Value of Recommendations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide any suggestion you may have on the following areas:

Report Format: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional Areas for Review: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Other Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Fax us at: (425) 259-2777  
Call us at: (425) 388-3006 (Martin T. Standel – Performance Auditor)  
E-mail: martin.t.standel@co.snohomish.wa.us  
Mail us at: 3000 Rockefeller Ave., M/S 505, Everett, Washington 98201-4046