

Financial Status and Audit briefing for Health Care for the Homeless Network Governance Council

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Financial Management

As an agency of King County government, Seattle – King County Department of Public Health (SKCDPH) is required to maintain strong financial management and controls, which ensure careful oversight of the use of HCH Program funds. Specific policies and procedures are in place for procurement, contracting, budgeting, financial payments processing, accounting functions, and safeguarding assets and their authorized use. The County budgets and accounts for its operations under principles set forth by the Government Accounting Standards Board (GASB), using the Oracle E-Business Suite (EBS) financial management system. Each year King County is required by law to balance its budget. King County has a full-time staff member dedicated to assuring federal grants compliance and training. HCH Program staff attend monthly grants management trainings and participate in internal accountability reviews.

Monitoring Financial Status

The EBS system gives King County the capability to produce financial status reports for meeting a wide variety of program needs. All SKCDPH federal awards are tracked in the EBS Project and Awards module which generates reports used to meet federal grant requirements. The HCH Program Managers, as well as other program and grant managers across the Community Health Services (CHS) Division, utilize such reports to support budget monitoring, decision-making and compliance monitoring.

The HCH Program has strong internal controls. The full HCHN project budget contained in the annual HRSA grant application is reflected in the larger SKCDPH budget. The program has procedures for assuring compliance with federal requirements, including plans for subrecipient and contractor monitoring and site visits. HCH finance and administrative staff conduct regular site visits for program and fiscal reviews. The last round of fiscal site visits was completed in September 2018, and program site visits are underway this month. As part of those reviews, eligibility for homeless status, as defined by HRSA, is tested for compliance, along with other health center requirements. In addition, HCH Program staff conducts ongoing program and fiscal desk monitoring. This includes review of monthly contractor invoices to ensure that billed expenses are allowable in accordance with the terms and conditions of the federal award, the contract budget, and general cost principles. Program staff also conduct routine pre-award risk assessments of subrecipients, as well as post-award assessments for all contractors.

Audit Results

The County produce financial statements generated by the EBS system that are audited annually by independent auditors. In addition, the County's Comprehensive Annual Financial Report (CAFR) is submitted to and evaluated by the Government Finance Officers Association (GFOA) for a Certificate of Achievement for Excellence in Financial Reporting. The County has earned this prestigious award for the past 36 years in a row.

The Washington State Auditor's Office (SAO) conducts the annual single audit of federal funds received by King County government, including SKCDPH. In 2018, the Healthcare for the Homeless Health Center grant (CFDA# 93.224) was among the federal grant programs selected for the 2017 audit. That audit resulted in no findings for the program or department.