



RYAN WHITE FISCAL TRAINING

Presenter: Jeff Daniel, CEO

Collaborative Research

ABOUT COLLABORATIVE RESEARCH

- Since its inception in 2003, CR has collaborated and supported 20 Ryan White Part A programs; 8 Ryan White Part B programs; 10 Ryan White Part C programs; 7 Ryan White Part D programs; and 3 Ryan White Part F programs.
 - Develop, implement and monitor Clinical Quality Management programs for Ryan White jurisdictions
 - Develop, Assess, Refine and Implement Service Standards
 - HIV Care Continuum evaluation and strategy development aimed at increasing community viral suppression rates
 - Quality Assurance monitoring activities
 - CR has developed and innovative and cutting-edge Quality Assurance monitoring process for Ryan White entities. Our model incorporates fiscal, programmatic, universal and Service Standard compliance as outlined in Ryan White legislation, local contracts, policies and procedures

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MONTHLY INVOICING/DRAWDOWNS

- Invoices must be correct upon submission
- Invoices must align/match budget/allocation as outlined in Tarrant County contractual documents
 - Medical Case Management allocation is \$250,000. Cost per unit is \$50. Subrecipient contractually will deliver 5,000 units of service for Medical Case Management
- Must provide adequate detail to justify billings (units of service by service category)
- Time and effort reporting to justify subrecipient staff salaries charged to the funding source
- Must be submitted in a timely manner to inform other reporting (HRSA Project Officer calls, Unobligated Balance Estimates, Planning Council expenditure data reports, etc)

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TIME AND EFFORT REPORTING

- Confirms that the budget estimates used to charge labor cost to the different funding sources or program categories is justifiable **AND** allowable
- When allocating salaries between administration and program categories, the sub-recipient must **have a system of internal controls over the records that:**
 - ❖ Document/Justify the cost of allocated salaries
 - ❖ Reasonable over the long term
 - ❖ Enter into the record on a timely manner
 - ❖ Consistent
 - ❖ Auditable
- *Aggregate* 10% limit on all subawards - administrative activities including overhead, **indirect costs**, management oversight of RWHAP, and other types of program support

RYAN WHITE FISCAL TRAINING TIME AND EFFORT REPORTING—ONE FUNDING SOURCE EXAMPLE

- The latest effort reporting shows that the subrecipient's full-time receptionist is now working at the clinic answering phone, making patient medical appointments, entering data for billing and entering patient labs into medical records. Annual Salary is \$25,000 and charged to Ryan White Part A.

ACTIVITY	HOURS	FTE % of Time	ADMIN ALLOCATION	RWPA OAHS ALLOCATION
Clinic Receptionist	15	37.5%	\$9,375	
Scheduling Patient Appointments	7	17.5%		\$4,375
Billing for grants	5	12.5%	\$3,125	
Entering Labs into the patient's medical record	13	32.5%		\$8,125
TOTAL	40	100%	\$12,500	\$12,500

RYAN WHITE FISCAL TRAINING TIME AND EFFORT REPORTING—TWO FUNDING SOURCES EXAMPLE

- The latest effort reporting shows that the subrecipient’s full-time receptionist is now working at the clinic answering phone, making patient medical appointments, entering data for billing and entering patient labs into medical records. Annual Salary is \$25,000 and charged to Ryan White Part A at .5 FTE and Ryan White Part B at .5 FTE

ACTIVITY	HOURS	RWPA FTE % of Time	RWPA ADMIN ALLOCATION	RWPA OAHS ALLOCATION	ACTIVITY	HOURS	RWPB FTE % of Time	RWPB ADMIN ALLOCATION	RWPB OAHS ALLOCATION
Clinic Receptionist	7.5	37.5%	\$4,687		Clinic Receptionist	7.5	37.5%	\$4,687	
Scheduling Patient Appointments	3.5	17.5%		\$2,187	Scheduling Patient Appointments	3.5	17.5%		\$2,187
Billing for grants	2.5	12.5%	\$1,562		Billing for grants	2.5	12.5%	\$1,562	
Entering Labs into the patient’s medical record	6.5	32.5%		\$4,062	Entering Labs into the patient’s medical record	6.5	32.5%		\$4,062
TOTAL	20	50%	\$6,249	\$6,249	TOTAL	20	50%	\$6,249	\$6,249

HRSA/HAB FISCAL MONITORING REQUIREMENTS

1. **HRSA/HAB Fiscal monitoring requirements**
 - a) **Section A: Limitation on Uses of Part A funding**
 - b) **Section B: Unallowable Costs**
 - c) **Section C: Income from Fees for Services performed**
 - d) **Section D: Imposition & Assessment of Client Charges**
 - e) **Section E: Financial Management**
 - f) **Section F: Property Standards**
 - g) **Section G: Cost Principles**
 - h) **Section H: Auditing Requirements**
 - i) **Section K: Fiscal Procedures**
 - j) **Section L: Unobligated Balances**



QUESTIONS?



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