



POLICY AND PROCEDURE NOTICE: FPPN-006 FINANCIAL MANAGEMENT

Summary and Purpose of PPN: To guide the administration of the Ryan White Part A Program to ensure the financial integrity of taxpayer dollars through the use of acceptable financial management systems and processes.

Authority:

- 45 CFR 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards – Subpart D Post Federal Award Requirements, Standards for Fiscal and Program Management
- 2 CFR part 25
- 2 CFR part 170
- Funding Opportunity Announcement
- HIV/AIDS Bureau, Division of Metropolitan HIV/AIDS Programs National Monitoring Standards for Ryan White Part A Recipients: Fiscal – Part A
- Fulton County Ryan White Part A Contract/Agreement

Policy and Procedures:

1. The recipient and subrecipient must comply with all established requirements in 45 CFR 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards – Subpart D Post Federal Award Requirements, Standards for Fiscal and Program Management.
2. Subrecipients must have financial policies and procedures and account for Part A funds in sufficient detail to meet Ryan White fiscal requirements.
3. Subrecipients must have purchasing and procurement policies and procedures.
4. Accounting systems must be sufficient and have the flexibility to operate the program and meet requirements.
5. Subrecipients must submit a line-item budget with sufficient detail to permit review and assessment of proposed use of funds for the management and delivery of the proposed services.
6. Subrecipients must document and report on compliance as specified by the recipient.

Verification:

- Review of subrecipient’s accounting systems, electronic spreadsheets, general ledger, balance sheets, income and expense reports, and all other financial activity reports.

- Review of subrecipient’s financial policies and procedures, including billing and collection policies and purchasing and procurement policies.
- Review of subrecipient’s accounts payable systems and policies.
- Verify adequacy of agency fiscal systems to generate needed budgets and expenditure reports, including:
 - Accounting policies and procedures
 - Budgets
 - Accounting system and reports.
- Review policies and procedures to ensure compliance with subrecipient provisions.
- Review of documentation and reporting on compliance as specified by the recipient.

Approved: October 2016

Last Reviewed: January 2021