

Board of Health Meeting February 18, 2025

The Public Health
 Authority of Cabarrus
 County Board Meeting
 Agenda

February 18, 2025
 5:30 pm

A. CALL TO ORDER	Chairperson Lara Pons, MD
B. ADOPTION OF THE AGENDA February 18, 2025 <i>Motion</i>	Chairperson Lara Pons, MD
C. <u>APPROVAL OF THE MINUTES</u> December 17, 2024	Chairperson Lara Pons, MD
D. <u>INFORMAL PUBLIC COMMENTS</u>	Chairperson Lara Pons, MD
E. <u>RECOGNITION</u> HeartSafe Award	Chairperson Lara Pons, MD Matthew Ford, Cabarrus County Firemen’s Association
F. <u>REPORTS</u> F1. <u>School of Health Update</u> F2. <u>Epidemiology 2024 Year End Review</u> F3. <u>Communicable Disease Report 2023</u> F4. <u>Finance Committee</u> Financial Summary Report <u>CHA Snapshot</u>	Tammy Alexander, School Health Director Udoka Obiechefu, Epidemiologist Tamara Lunsford – Key, Communicable Disease Program Director Sue Yates, Chief Financial Officer
G. CONSENT AGENDA <i>Motion</i> G1. <u>Financial Policies</u> G2. <u>Budget Revisions</u>	Chairperson Lara Pons, MD Sue Yates Sue Yates
H. BUSINESS AGENDA <i>Motion</i> <u>Fiscal Year 2026 Meeting Schedule</u>	Erin Shoe, MPH, Public Health Director
I. <u>ANNOUNCEMENTS</u>	Chairperson Lara Pons, MD
J. <u>CLOSED SESSION</u> <i>Motion</i>	
K. <u>MOTION TO ADJOURN</u> <i>Motion</i>	Chairperson Lara Pons, MD



C. APPROVAL OF THE
MINUTES
Chairperson Lara Pons, MD

December 17, 2024
Meeting Minutes



D. INFORMAL PUBLIC COMMENTS

Chairperson Lara Pons, MD



E. RECOGNITION

Chairperson Lara Pons, MD

HeartSafe Award

Matthew Ford, Cabarrus County Firemen's Association



F. REPORTS

F1. School of Health Update

Tammy Alexander, School of Health Director

F2. Epidemiology 2024 Year End Review

Udoka Obiechefu, Epidemiologist

F3. Communicable Disease 2023 Report

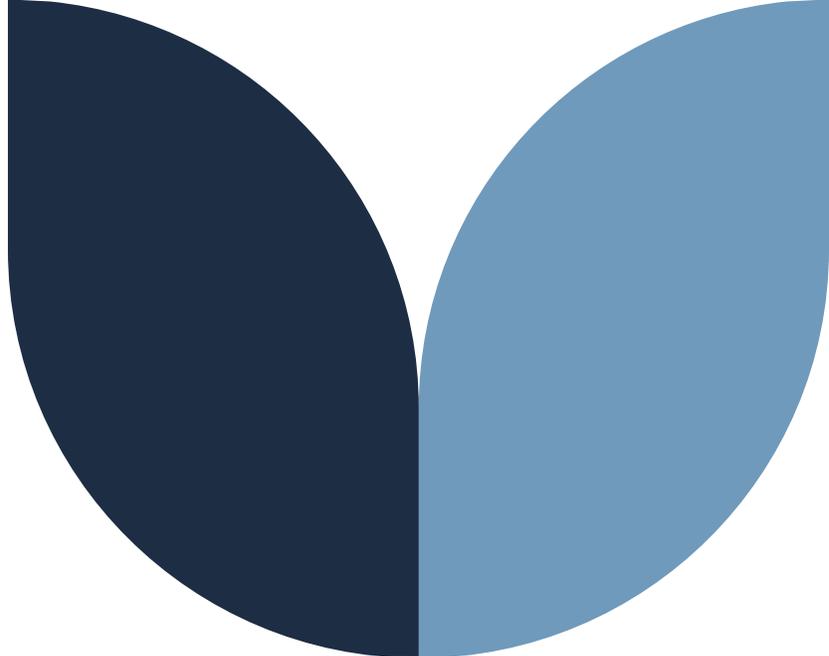
Tamera Lunsford-Key, Communicable Disease Program Director

F4. Committee Reports

Finance Committee

Sue Yates, Chief Financial Officer

- Financial Summary Report
- CHA Snapshot



School Health

Departmental Highlights

February 18, 2025

Tammy S. Alexander, MSN, RN, CPHN, NCSN



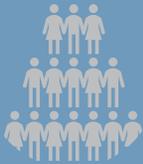
CABARRUS
HEALTH
ALLIANCE



CABARRUS
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25 Years with a Nurse in Every School

School Health Staff



1 Director
2 Assistant Directors
2 School Nurse Supervisors
49 School Nurse FTE positions
8 PRN Nurses
4 Clinical Assistants
1 Administrative Assistant



Education Level of Nurses

5 MSN or other Master's Degree
42 BSN
17 ADN



Credentialing and Certifications

20 Nationally Certified School Nurses
2 Certified Emergency Nurses
11 NC Credentialed PH Nurses



Clinical Assistants

Medical Office Assistants/Certified Nursing Assistants
Supporting newest school nurses and schools with largest enrollments and highest health room volume/acuity

FY25 Budget



Revenue Source	
County	\$5,264,982
School Nurse Funding Initiative (State Agreement Addendum)	\$50,000
Paid Services (ESTIMATED CCS KIDSPLUS \$3,700 and Summer Programs \$25,563.10)	\$27, 263
Total	\$5,342,245

Expenditures from July 1 to December 31, 2024		% of total budget
Salary and Fringe	\$ 2,297,867.71	97.3%
Other Operating Costs	\$ 63,132,.54	2.7%
Total	\$ 2,361,000.25	



School Health by the Numbers

2023-2024	School Nurses August-December 2024	Clinical Assistants August-December 2024	Mental/Behavioral Health August-December 2024
Total visits to the nurse= 112,673	Total visits to the nurse= 61,576	Minor illness or injury or medications administered= 1,546	Behavioral Health visits documented in EMR= 2,924
Students identified with at least one chronic condition= 17,964	Unique student visits in EMR= 17, 562	Hours assisting with administrative tasks= 1,287	Suspected substance use= 28
Vision screenings= 9,320	Diabetes Scheduled visits= 6,762 Unscheduled visits= 2,241	Vision screenings= 296	Referral to school-based counselor or social worker= 205
911 calls= 135	911 calls= 75	Days covering a health room= 36	Anxious or depressed= 330

School Health is built on partnerships

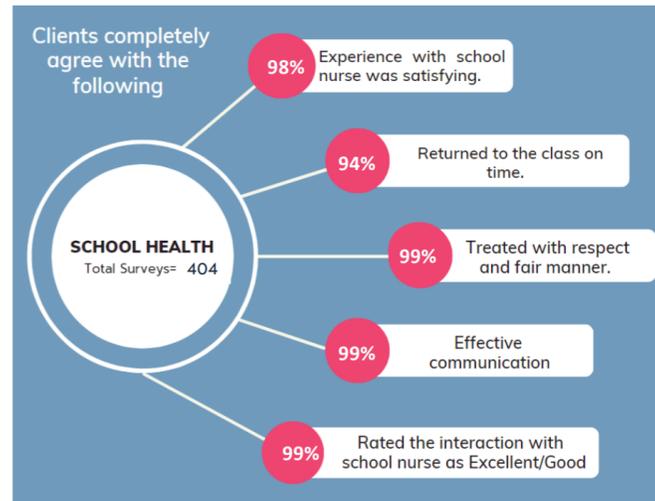
- Atrium Health
 - Cabarrus Family Residency Program
- Rowan Cabarrus Community College
- Lion's Club of Concord
- NCSU Plants for Human Health Institute
- Internal partners
 - CHA Mobile Dental
 - CHA clinical services
 - Community Impact



What are students, families and school staff saying about School Health?

School Health Survey

1. My experience with the school nurse met my needs
2. I was able to return to class in a timely manner because of the services the school nurse provided
3. I was treated by the school nurse in a respectful and fair manner
4. The school nurse listened to me and answered my questions
5. Overall, I would rate my interaction with the school nurse as
6. What is one thing we can do to improve your visit today?
7. What is working well because of the school nurse?



Customer Satisfaction Survey Results- October 2024

42

Comments

- Our nurse is amazing! Don't change anything.
- She is able to help and treat students that need care for as well as communication with parents.
- The nurse is awesome!
- I love the nurse!
- Just having her here makes my day.
- Student emergencies/daily health needs are being met.
- She is very kind and attentive.
- The way the school nurse is able to see so many students a day is attributed to excellent organization and professionalism.
- Someone I can trust to get my needs met.



What can you do for School Health?

1. Advocate for the School Health Program.
2. Educate community members on the complexity and importance of the work school nurses do.



Cabarrus Health Alliance Epidemiology Report

Annual Report

Cabarrus Health Alliance Board of Health

Presented by: Udo Obiechefu, MPH

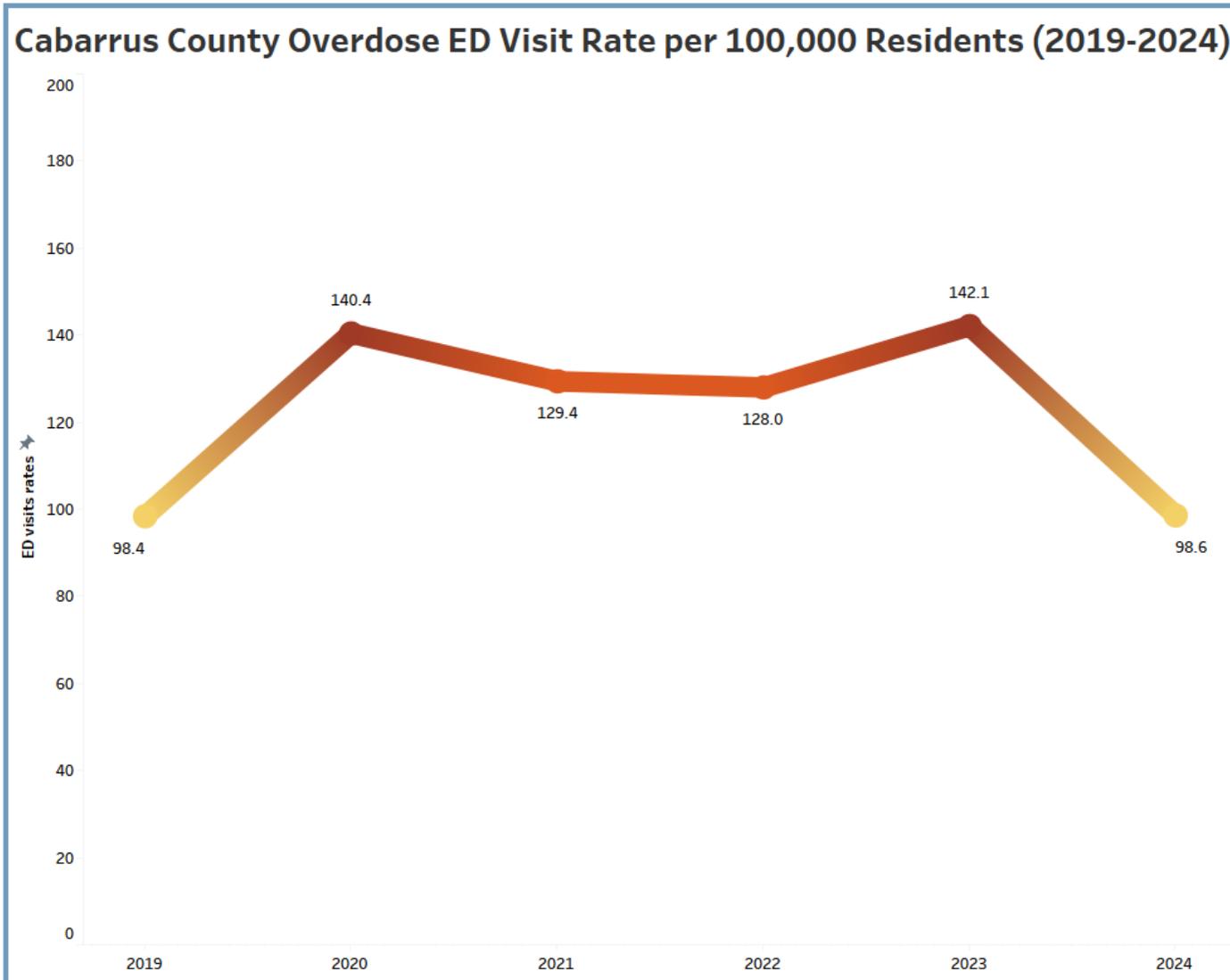
Prepared by: Udo Obiechefu, MPH
Manjusha Gopi, MPH



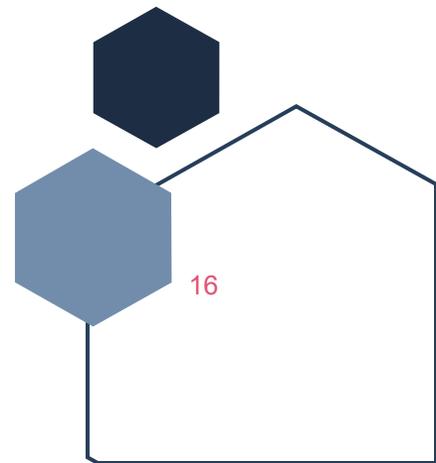
CABARRUS
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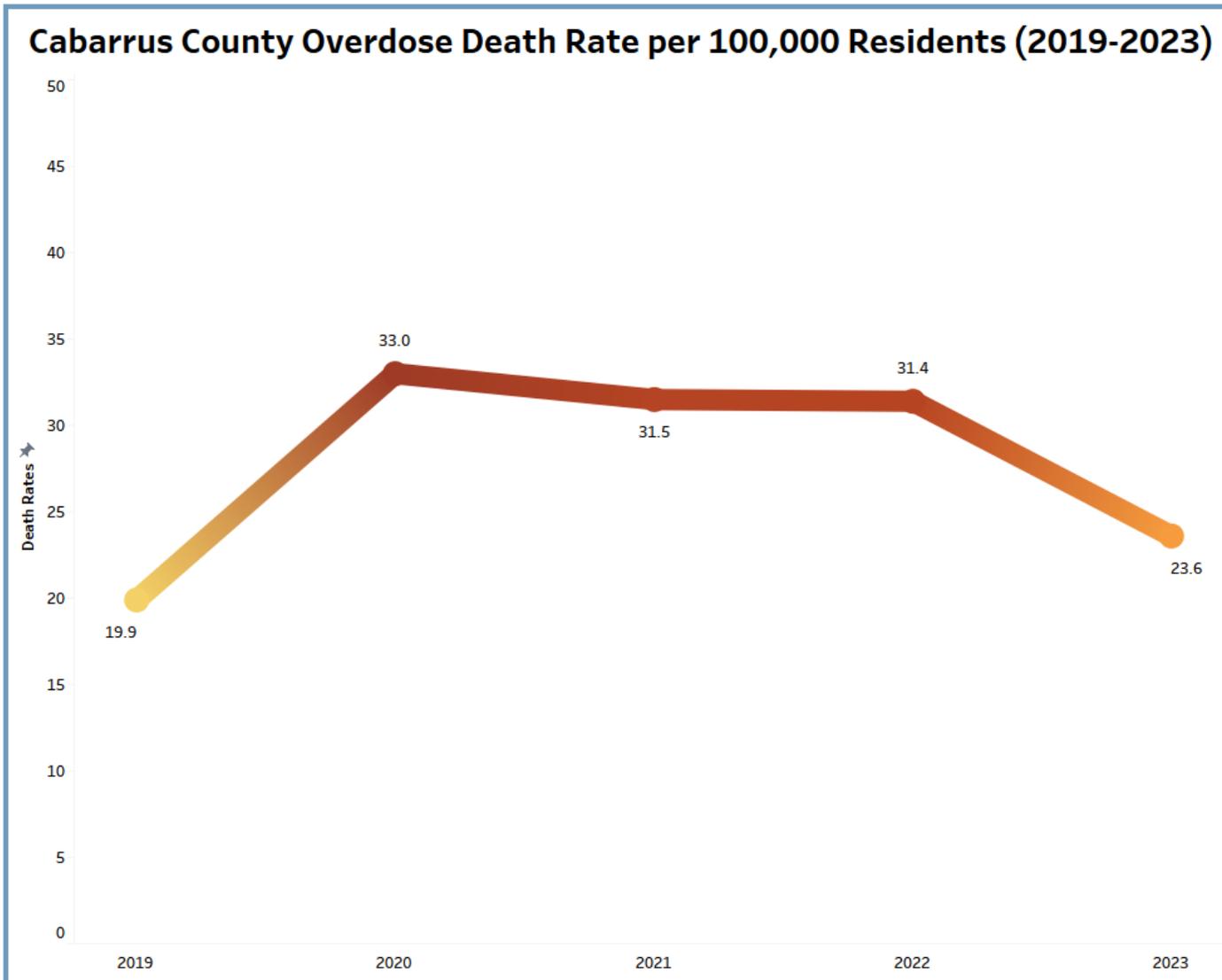
Positive Shifts in Overdose Data



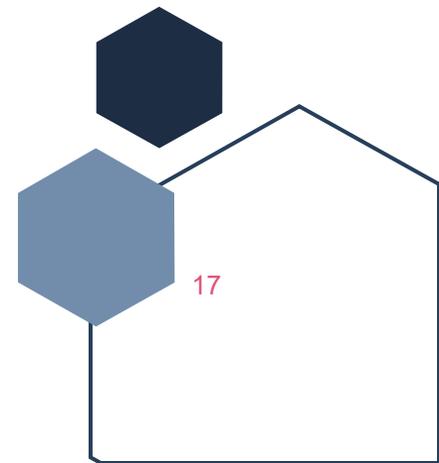
Overdose ED visits went down 30.6% in 2024 compared to 2023. This shows a positive trend, indicating effective prevention and intervention efforts in Cabarrus County.



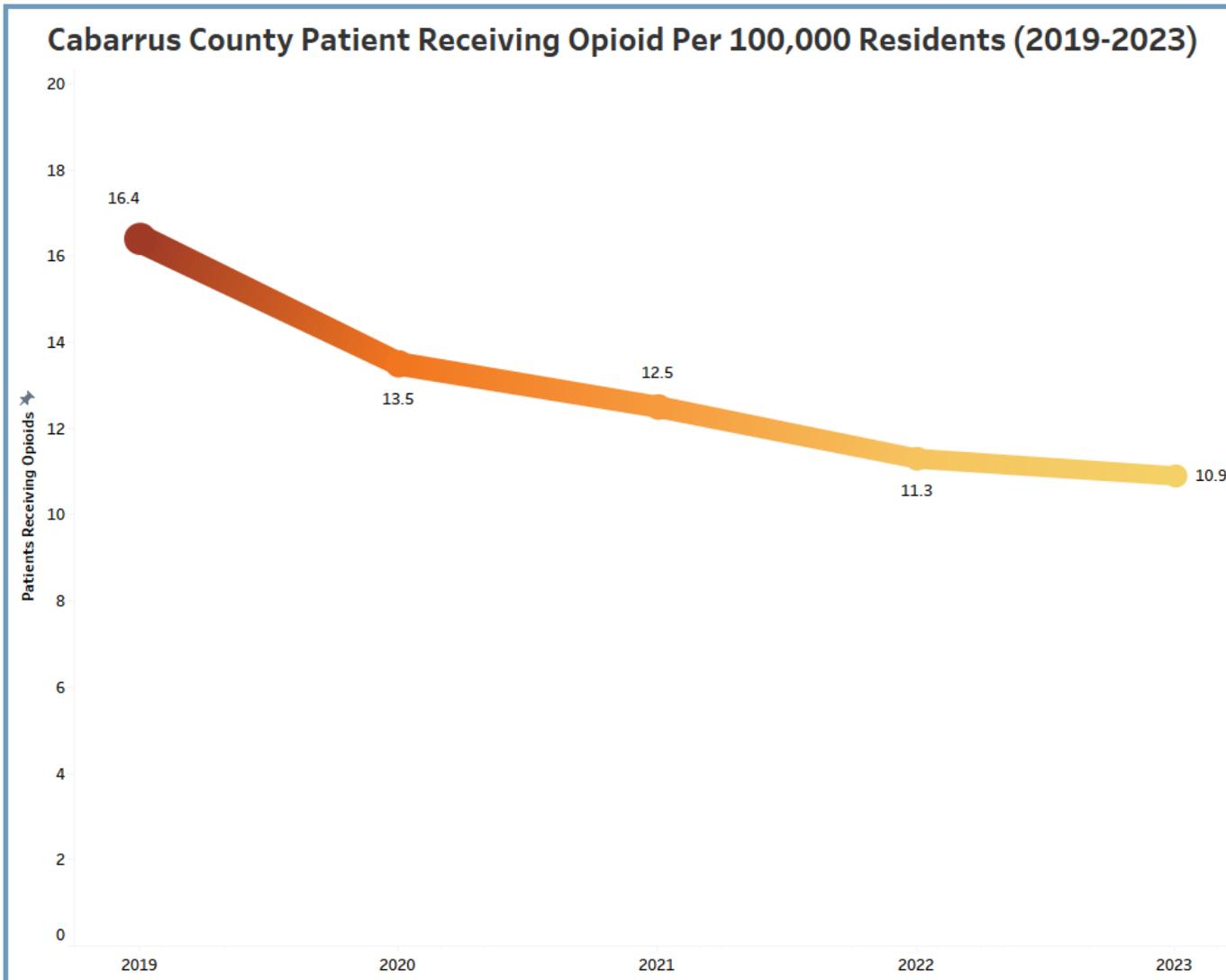
Positive Shifts in Overdose Data



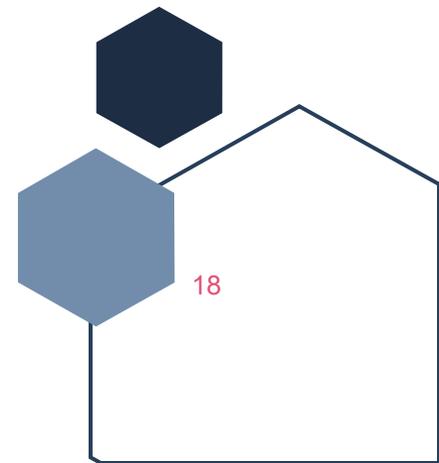
Overdose deaths went down 31% from 2022 to 2023. The hope is that this trend will continue. Once the final 2024 data is available



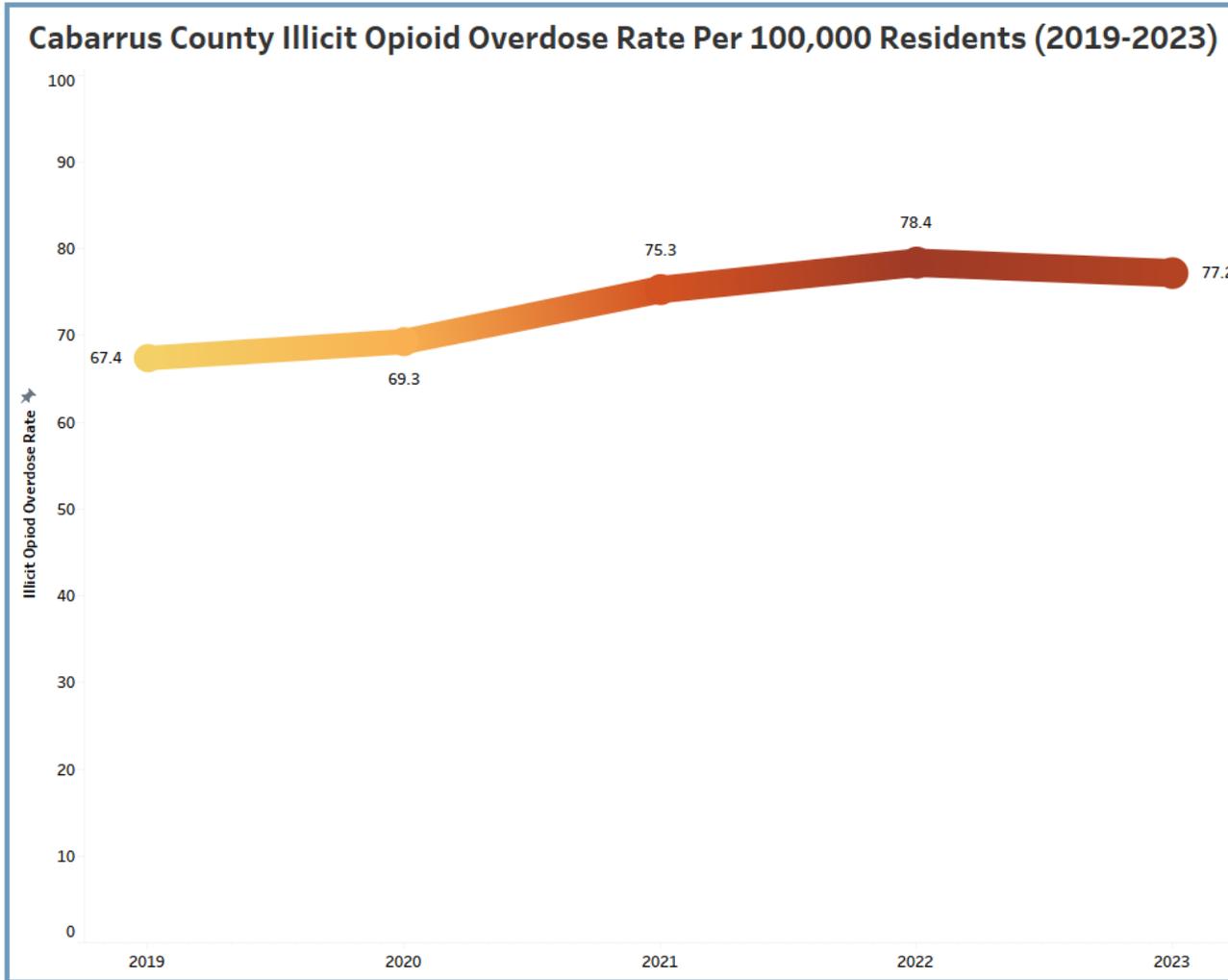
Positive Shifts in Overdose Data



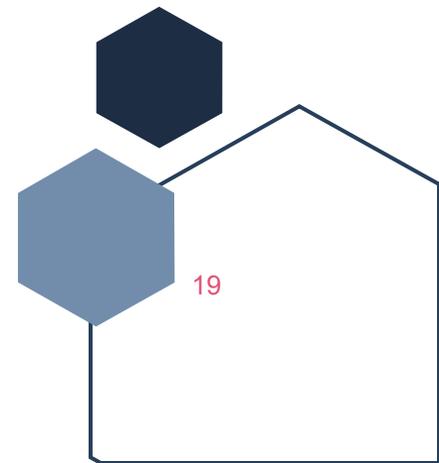
While opioid prescriptions have steadily declined in Cabarrus County from 2019 to 2023, the simultaneous rise in illicit opioid use suggests a potential shift from prescribed to street opioids, highlighting the need for comprehensive addiction support.



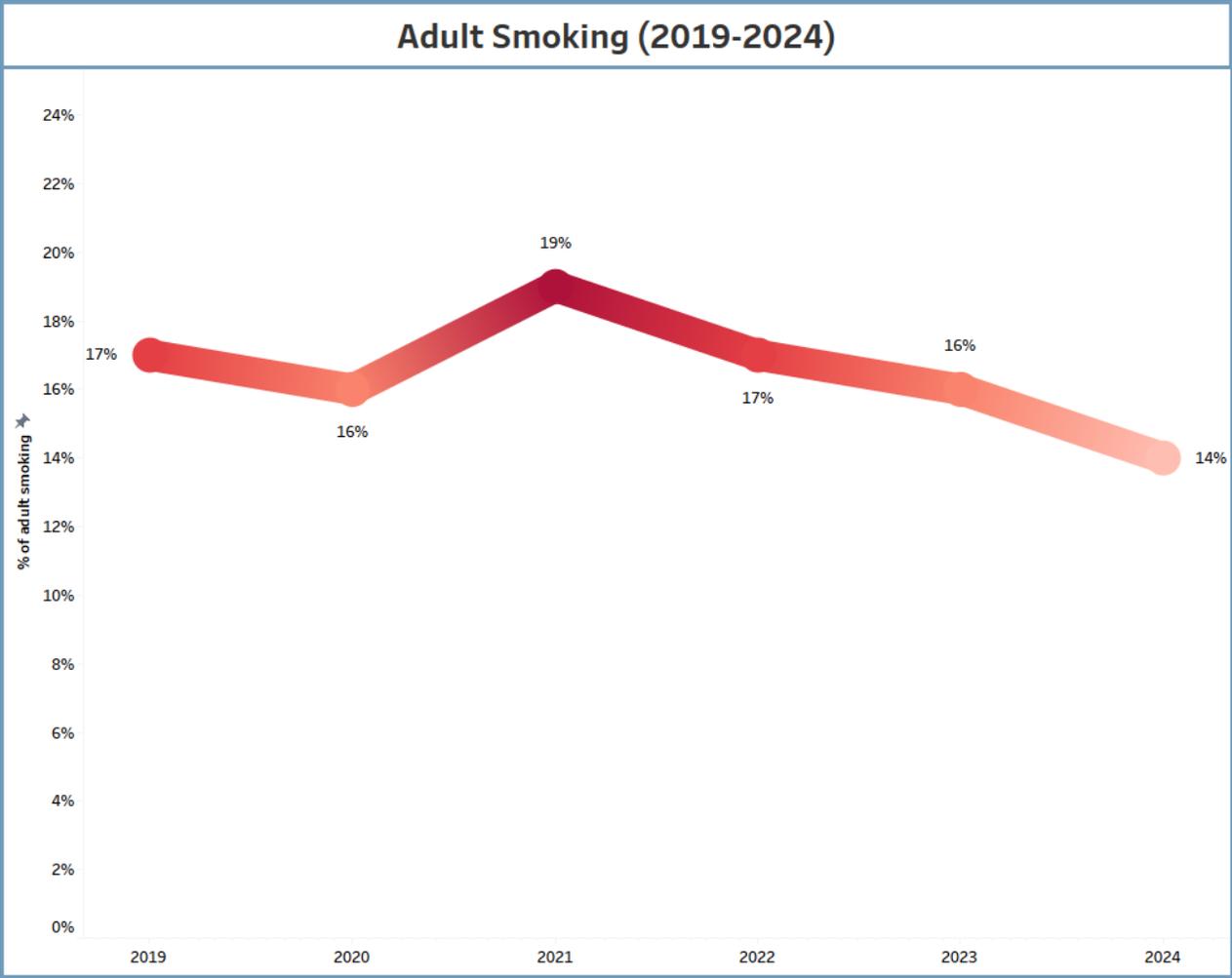
Positive Shifts in Overdose Data



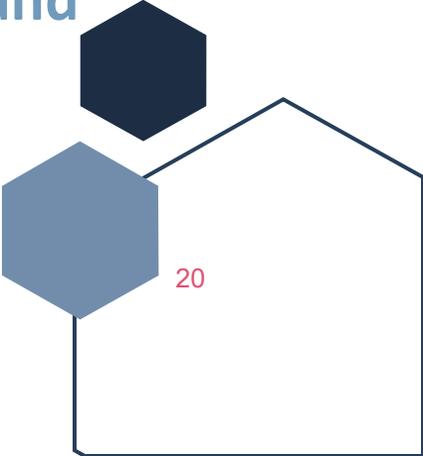
Cabarrus County's opioid overdose rates have risen over recent years but show signs of stabilization in 2023, highlighting potential progress in intervention efforts.



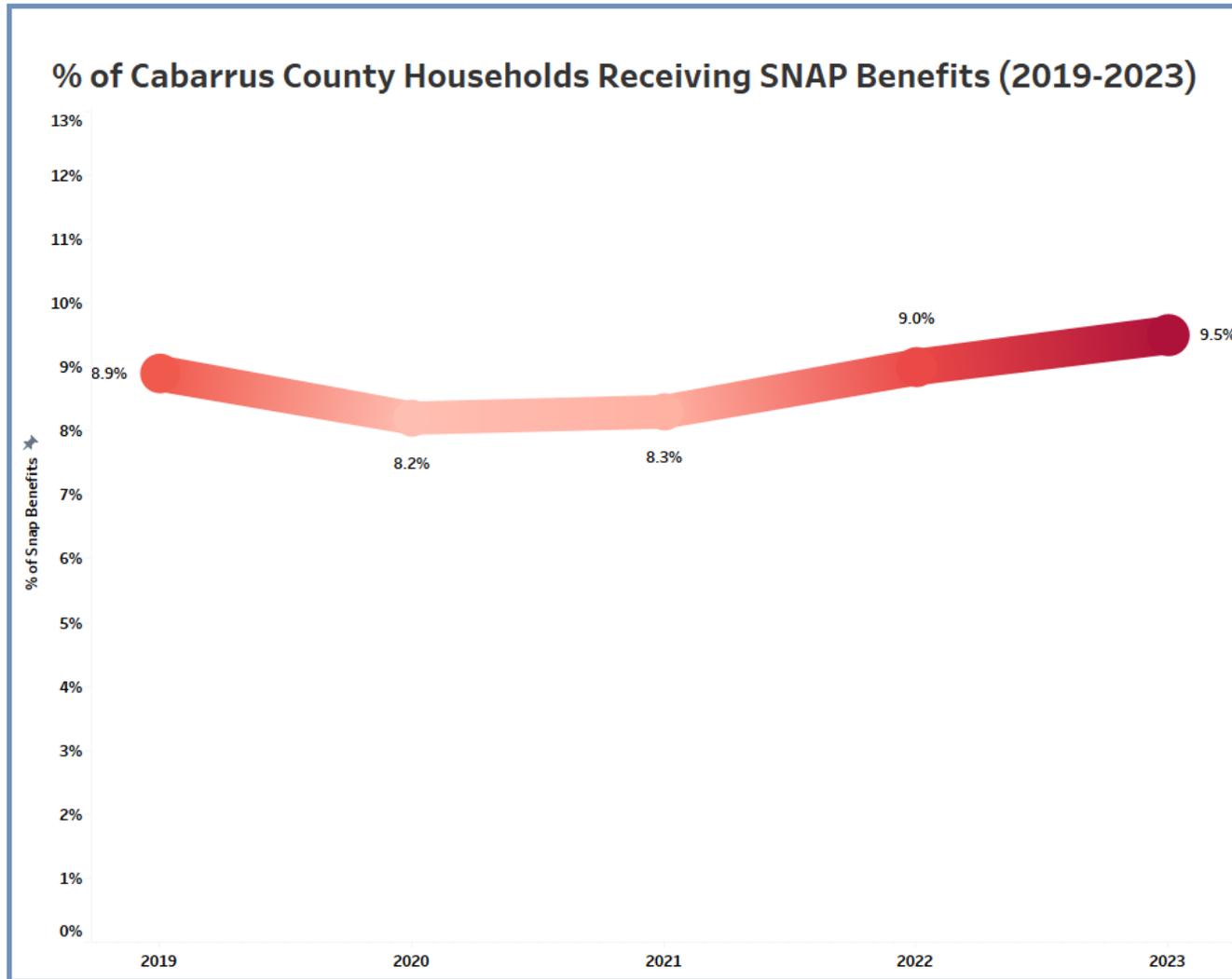
Lifestyle Trends



Self-reported smoking has seen a steady decline across the county since 2021. This steady decrease in adult smoking within the county indicates effective tobacco control measures, increased awareness and successful cessation efforts thereby reducing smoking related health issues and healthcare costs.

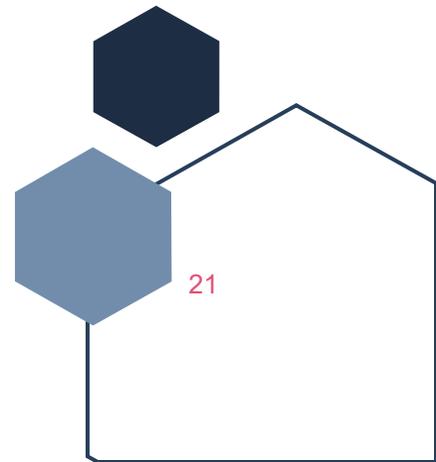


Access to Food

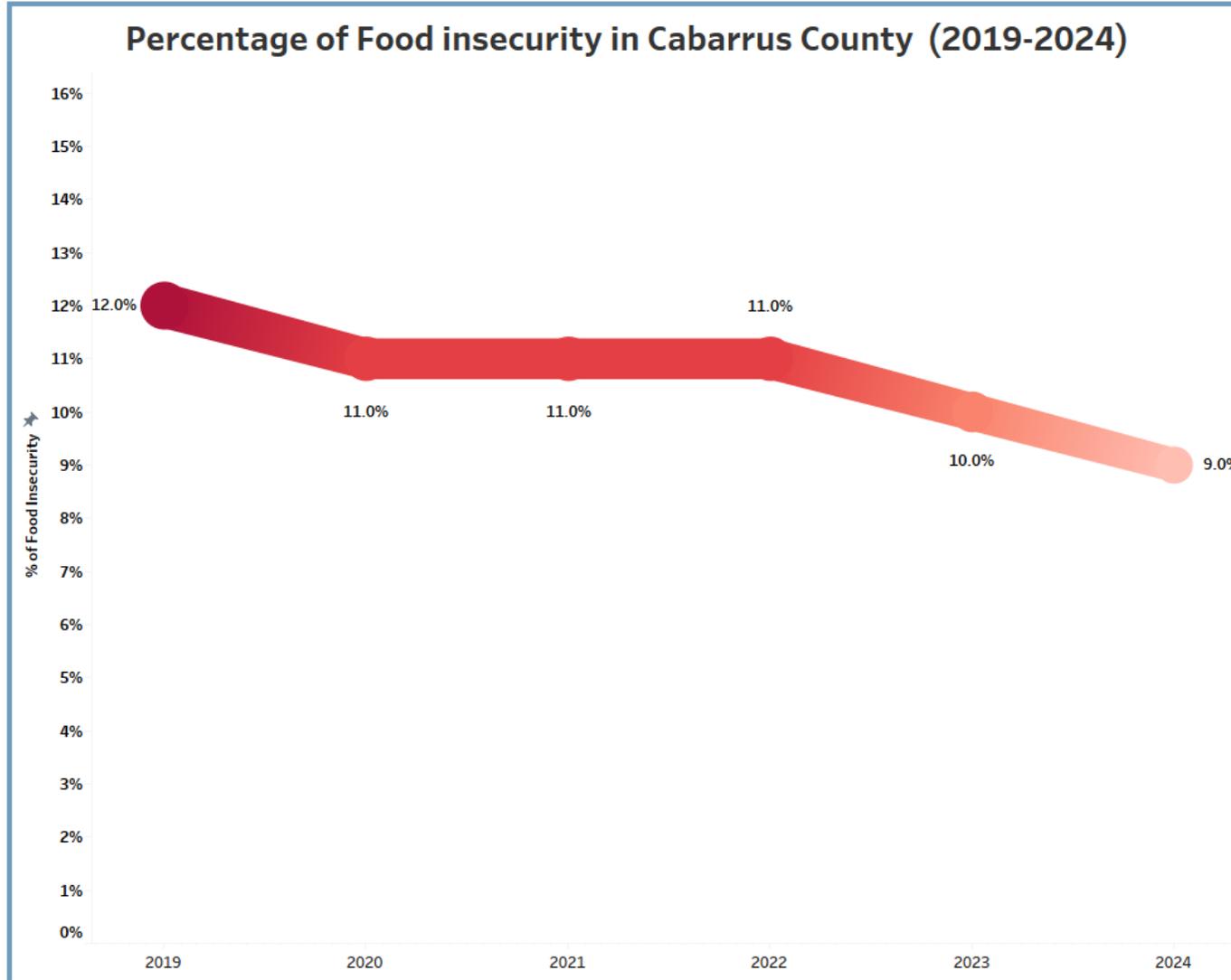


In Cabarrus County, households receiving SNAP benefits has seen a steady increased since 2021. Households receiving SNAP benefits grew by 0.5% from 2022 to 2023.

Increase in SNAP participation could be one of the contributing factor to the decrease in food insecurity, indicating that the government assistance is effectively supporting to those in need.

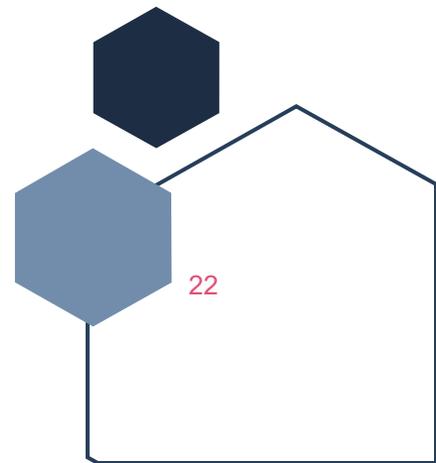


Access to Food



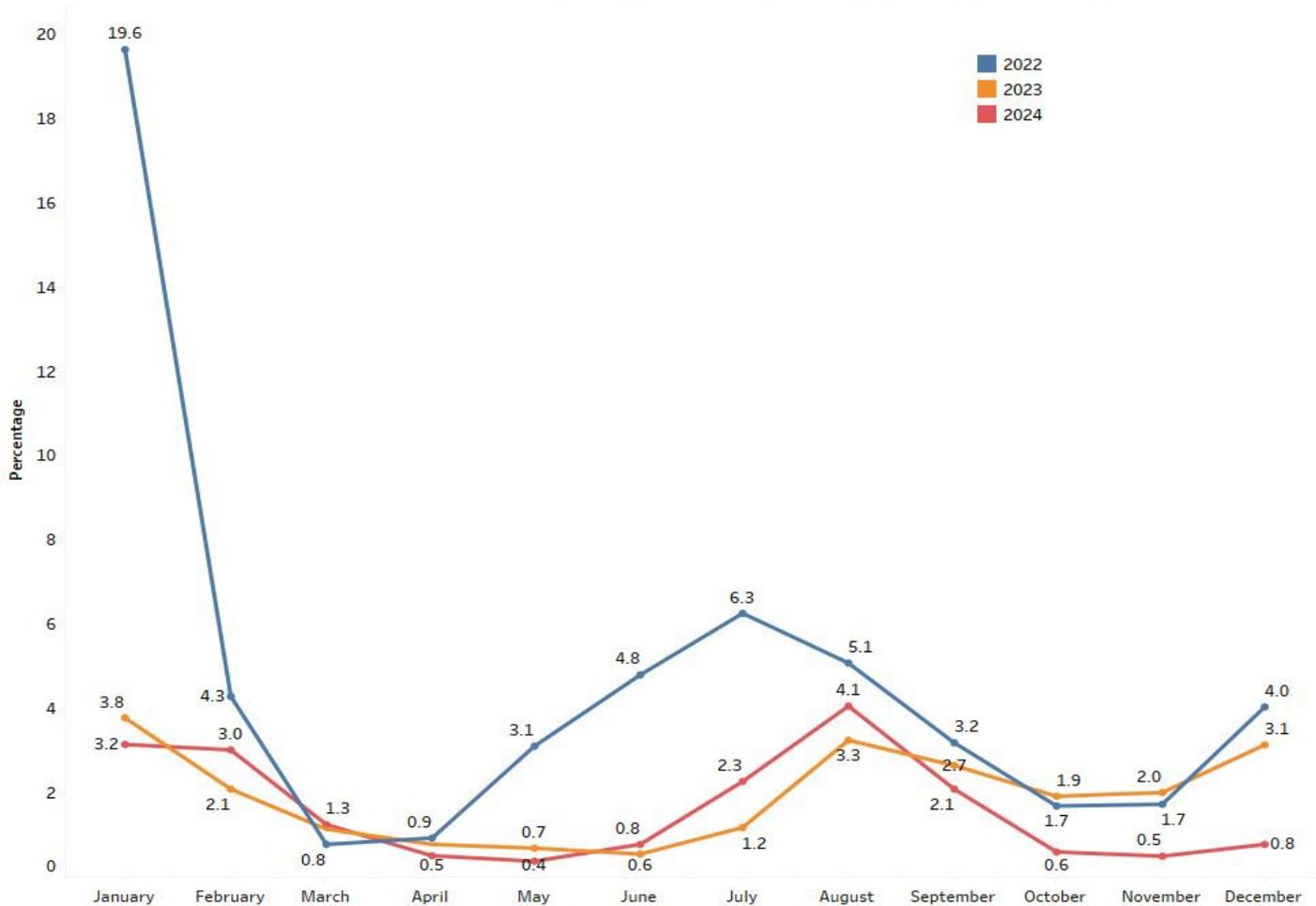
Overall food insecurity has a declining trend since 2019.

It went down to 10% in 2024 compared to 2023.

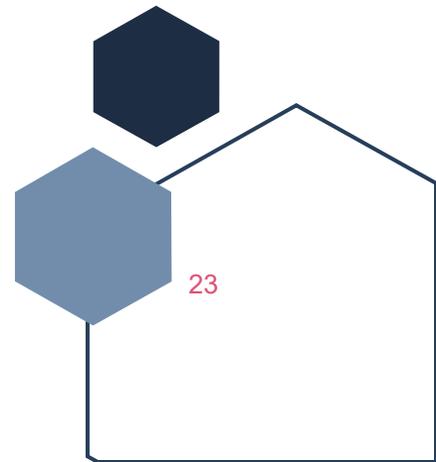


COVID in the Emergency Department

Covid-19 Percentage of Total ED Visits by Month



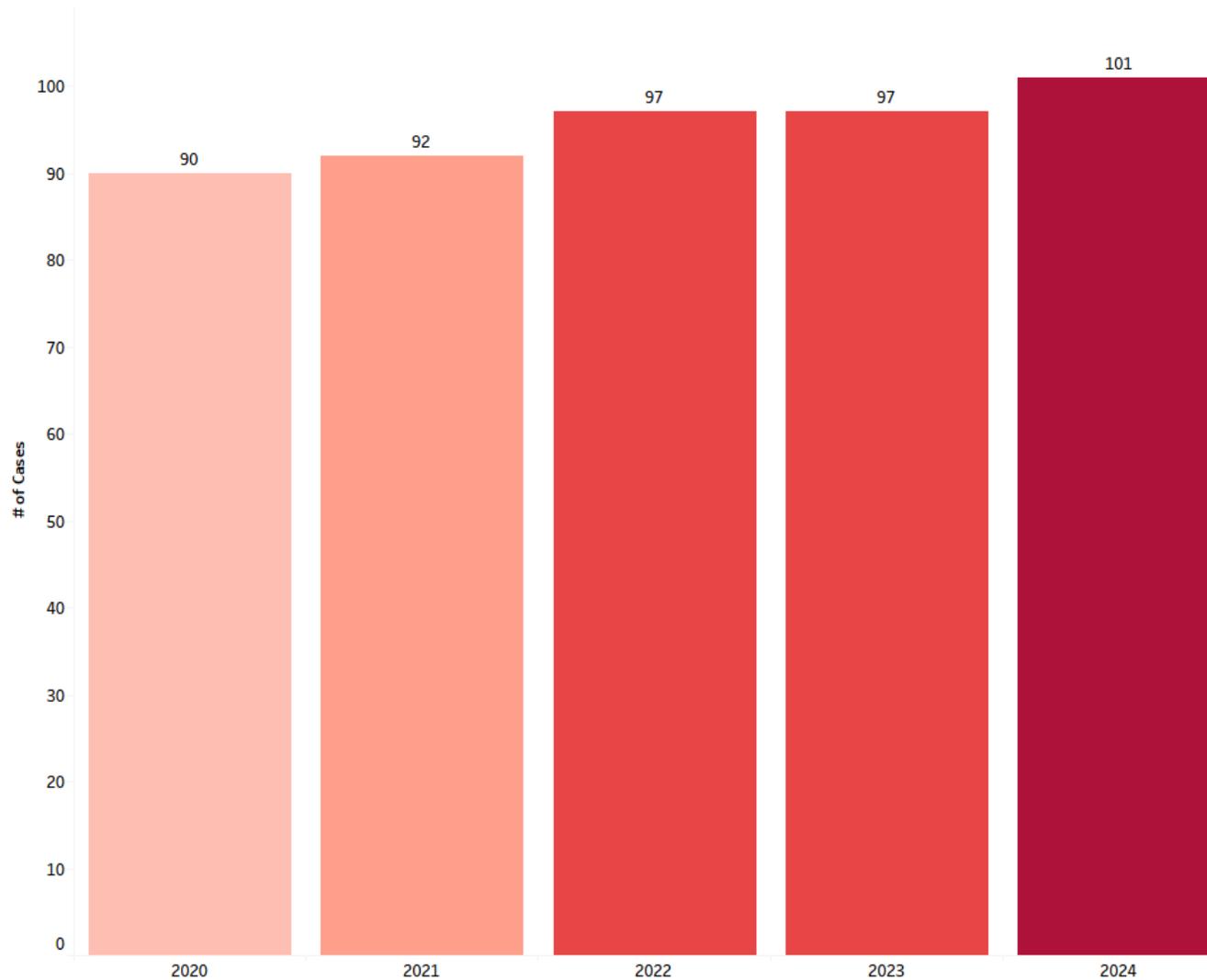
The overall percentage of total Emergency Department visits has decreased over the last 3 years.



Colorectal Cancer Trends

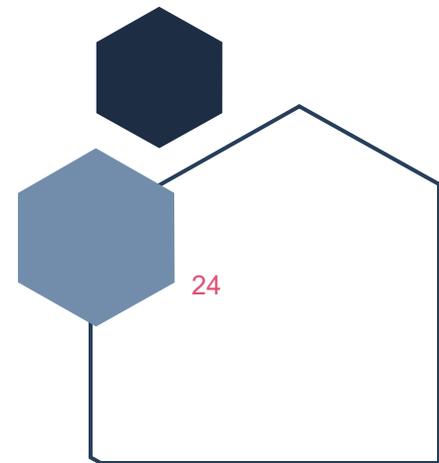
Cabarrus County has experienced an increase in projected colorectal cancer cases over the last 5 years.

Cabarrus County Colorectal Cancer Projected Cases (2020-2024)

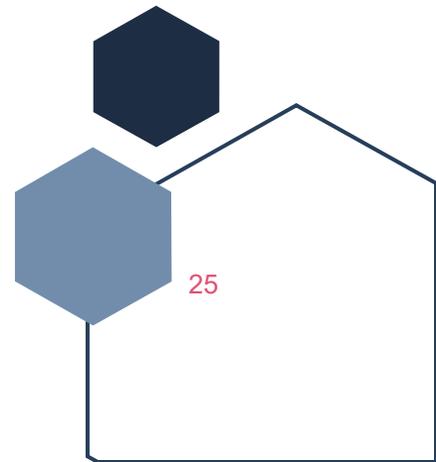


Cabarrus County is ranked in the top 20 (16th) in the state for colorectal cancer screenings.

CHA Epidemiology Team



Thank you! Questions?



Cabarrus Health Alliance Communicable Disease Report (2023)

Annual Report

Cabarrus Health Alliance Board of Health

**Presented by: Tamara Lunsford-Key,
MPH, BSN, RN**

**Prepared by: Udo Obiechefu, MPH
Manjusha Gopi, MPH
Tamara Lunsford-Key, MPH, BSN, RN
Suzanne Sutton, BSN, RN, STDERRN**



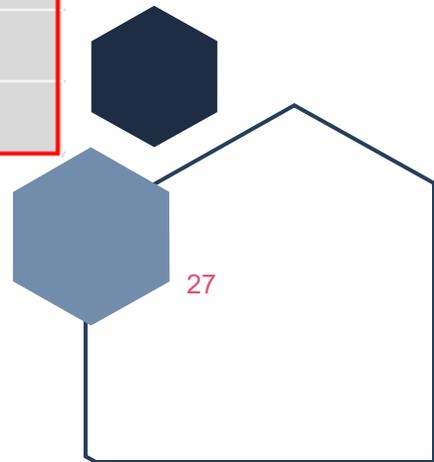
**CABARRUS
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Food & Waterborne

Disease	2018	2019	2020	2021	2022	2023	Change from previous year	N.C (2023)	U.S (2022)
Campylobacter	11.8	7.9	8.4	9.1	7.2	12.1	↑	23.9	17.2
Cryptosporidiosis	1.4	0.5	0.9	0.4	2.5	2.9	↑	3.6	3.8
Cyclosporiasis	0.0	0.0	0.0	1.3	2.5	0.0	↓	1.4	1
E. coli, Shiga toxin-producing	1.9	0.5	0.9	2.2	1.3	3.7	↑	5.2	4.4
Hepatitis A	1.4	1.4	0.4	15.1	1.3	0.0	↓	0.3	0.68
Legionellosis	1.4	0.0	0.0	0.9	0.4	1.2	↑	1.7	2.3
Listeriosis	0.9	0.5	0.0	0.0	0.0	0.4	↑	0.4	0.29
Salmonellosis	28.4	22.2	25.2	25.5	22.0	19.2	↓	21.1	16.84
Shigellosis	6.6	2.8	1.8	2.2	3.0	2.9	↓	4.1	4.42
Typhoid, Acute	0.1	0.1	0.0	0.1	0.0	0.0	→	0	*

CHA Epidemiology Team



Campylobacter and Hepatitis A



Public health significance

- Campylobacter is a leading cause of bacterial gastroenteritis, primarily spread through contaminated food, water, and animal contact. It is commonly linked to raw poultry, unpasteurized dairy, and untreated water, with severe cases potentially leading to Guillain-Barré syndrome.
- Hepatitis A is a highly contagious viral infection transmitted via the fecal-oral route, often through contaminated food, water, or close contact. While most recover fully, severe cases can cause liver failure, especially in high-risk individuals.
- Prevention efforts, including Hepatitis A vaccination, proper food handling, and improved hygiene, are key to reducing transmission.

Campylobacter and Hepatitis A



Investigation and surveillance

- In 2023, there was a notable increase in Campylobacter cases. Contributing factors may include the rising trend of backyard poultry ownership and increased travel-related exposures. Across the state, there are an estimated 32,000 backyard flocks.
- Hepatitis A has shown a downward trend since a 2021 outbreak. Enhanced efforts in education, hygiene promotion, and vaccination campaigns among vulnerable populations have likely contributed to this decline.
- Continued surveillance and public health initiatives are essential to monitoring trends, identifying outbreak sources, and implementing effective control measures.

Campylobacter and Hepatitis A



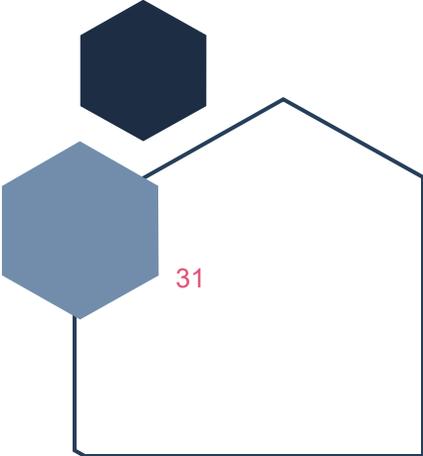
Recommended Public Health Action

- Strengthen public education on proper food handling and hygiene, particularly regarding Campylobacter risks from raw poultry and unpasteurized dairy products.
- Promote Hepatitis A vaccination, especially for high-risk groups such as travelers, food handlers, and individuals experiencing homelessness.
- Increase awareness of the importance of safe water sources and proper sanitation to prevent both Campylobacter and Hepatitis A infections.
- Encourage routine monitoring and reporting of cases to quickly detect and respond to potential outbreaks.

Vaccine Preventable

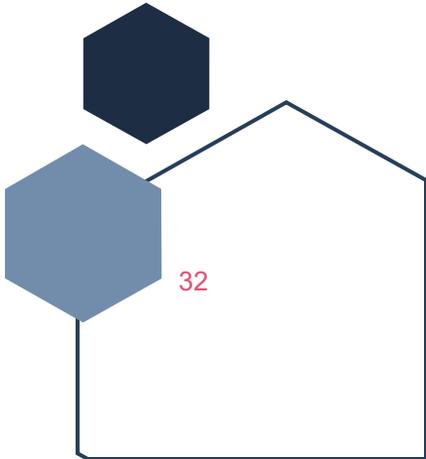
** Excluding Covid-19

Disease	2018	2019	2020	2021	2022	2023	Change from previous year	N.C (2023)	U.S (2022)
Hemophilus Influenzae, Invasive Disease	0.5	0.9	0.9	1.3	2.1	1.2	↓	2.5	1.8
Influenza Death (Adult)	4.4	5.0	1.8	0.0	1.7	1.7	→	1.7	1.8
Pertussis (whooping cough)	0.9	1.4	0.4	0.0	0.4	0.0	↓	1	0.9



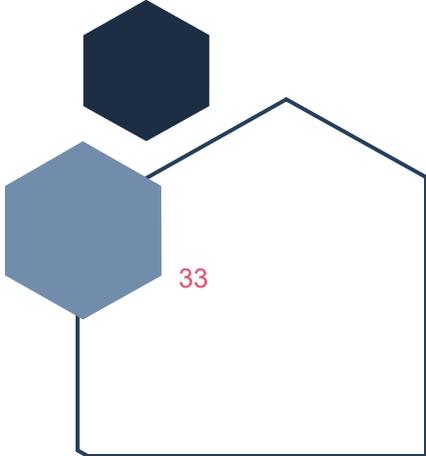
Vector- borne & Zoonotic

Disease	2018	2019	2020	2021	2022	2023	Change from previous year	N.C (2023)	U.S (2022)
Malaria	0.9	0.5	0.4	0.0	0.0	0.8	↑	0.7	0.5
Lyme Disease	0.5	1.8	0.9	0.4	0.4	1.7	↑	2.1	0.6



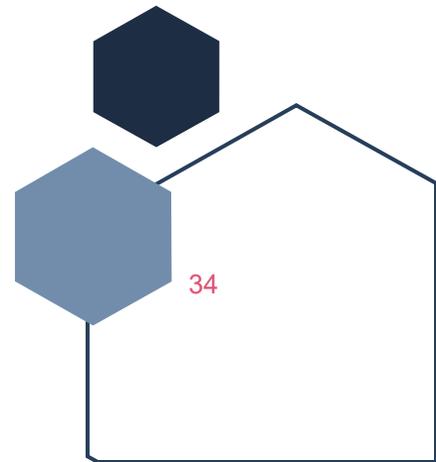
Direct Contact & Respiratory

Disease	2018	2019	2020	2021	2022	2023	Change from previous year	N.C (2023)	U.S (2022)
Streptococcal infections, Group A invasive	4.3	3.7	5.8	3.9	3.0	9.2	↑	9	8.2
Tuberculosis	0.9	1.4	1.3	1.7	1.7	1.7	→	2	2.5



Sexually Transmitted & Bloodborne

	2018	2019	2020	2021	2022	2023	Change from previous year	N.C (2023)	U.S (2022)
AIDS	1.2	1.7	2.7	0.8	6.4	6.2	↓	6.1	5.9
Chlamydia	536.7	566.2	528.3	560.8	545.7	539.1	↓	608.5	494.9
Gonorrhea	154.1	150.7	176.7	192	203	191.2	↓	254.6	194.4
Hep B, Acute	2.4	2.3	1.3	0.9	0.4	0.8	↑	1	0.6
Hep B, Chronic	6.6	9.2	8	6.9	10.2	11.2	↑	10.7	4.9
Hep C, Acute	0.5	0.9	0.4	0.0	0.0	0.4	↑	0.7	1.5
Hep C, Chronic	74.2	64.7	51.4	44.4	47.1	46.7	↓	84.1	40.2
HIV	8.1	10.7	7	12	13.3	18.1	↑	15.3	11.3
Syphilis (Early)	4.8	5.1	6.6	7.3	11	13.3	↑	15.8	17.7



Early Syphilis: Spirochete

Public health significance

- Sexually transmitted
- Mimics other diseases, easy to misdiagnose
- Diagnosed in stages and without treatment an individual will progress through the stages
- Without treatment, symptoms will still resolve.

Early Syphilis: Spirochete Cont.

Investigation and surveillance

- In recent years, North Carolina has experienced a significant increase in syphilis cases. Between 2021 and 2022, cases surged by 23% among adults. Cases among women jumped from 360 in 2019 to 837 in 2022, a 133% increase
- The observed increase in early syphilis cases may be attributed to enhanced early testing, allowing for the detection of cases at earlier stages.
- Over the past 24 months, the Cabarrus Health Alliance (CHA) has intensified public health efforts, including the widespread distribution of STI education materials, aiming to raise awareness and promote prevention.

Early Syphilis: Spirochete Cont.

Recommended Public Health Action

- Identify areas for community testing based on data, use of the community mobile unit
- Create marketing tools specific to the higher risk population
- Educate private providers about the rates for Cabarrus County and the importance of having syphilis testing as a part of routine visits

HIV



Public health significance

- Sexually transmitted
- HIV weakens the immune system, making infections and certain cancers more likely. Untreated, it can progress to AIDS.
- It spreads through unprotected sex, shared needles, and, less commonly, childbirth or breastfeeding.
- Antiretroviral therapy (ART) helps people with HIV live healthy lives and prevents transmission when the virus is suppressed.
- Prevention methods like PrEP, routine testing, and education reduce new infections.

HIV Cont.



Investigation and surveillance

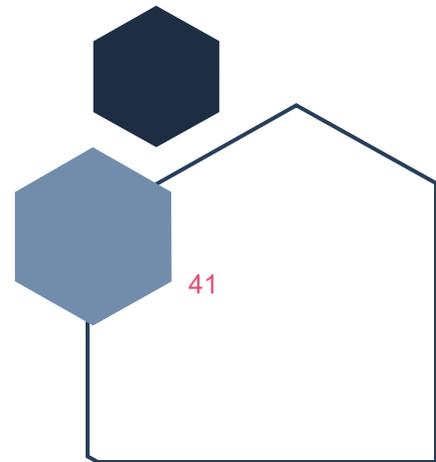
- Cabarrus County saw a 36.1% increase in new HIV cases from 2022.
- The rise in cases corresponds with the continued overall growth of the population, however highlights the continued need for surveillance and outreach. This outreach is especially needed in communities of color who are disproportionately impacted.
- Barriers to healthcare, stigma, and lack of awareness may contribute to the trend.

HIV Cont.

Recommended Public Health Action

- Expand HIV testing, especially in high-risk communities.
- Increase access to PrEP and other prevention tools.
- Provide culturally tailored education to reduce stigma and encourage testing.
- Improve healthcare access and support for newly diagnosed individuals

Thank you! Questions?





Finance Committee

Sue Yates



CABARRUS
HEALTH
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Financial Summary Report

Reviewed and recommended for approval by Finance Committee: 2/11/2025

PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY FINANCIAL SUMMARY REPORT					FY25 6 Months ending December 31, 2024 Target Percentage 50%			
	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	FY 2025 ORIGINAL BUDGET	FY 2025 BUDGET	ACTUAL 12/31/24	Y-T-D % COLLECTED
REVENUES								
INTERGOVERNMENTAL REVENUES	\$ 19,463,540	\$ 24,443,947	\$ 28,216,196	\$ 24,550,592	\$ 25,299,584	\$ 26,029,892	\$ 10,628,561	40.83%
MEDICAID COST SETTLEMENT	\$ 2,693,197	\$ 3,098,145	\$ 2,118,045	\$ 3,740,447	\$ 3,518,447	\$ 3,518,447	\$ 1,759,224	50.00%
MANAGED CARE QUARTERLY PAYMENT	\$ -	\$ -	\$ 529,831	\$ 450,509	\$ 458,174	\$ 458,174	\$ 210,008	45.84%
PERMITS & FEES	\$ 285,057	\$ 340,160	\$ 363,658	\$ 298,053	374,933	374,933	\$ 145,825	38.89%
SALES & SERVICES	\$ 1,716,097	\$ 1,541,742	\$ 1,243,433	\$ 1,177,936	1,285,285	1,285,285	\$ 624,446	48.58%
INVESTMENT EARNINGS	\$ 4,223	\$ 15,223	\$ 298,825	\$ 362,632	259,545	259,545	\$ 228,627	88.09%
MISCELLANEOUS	\$ 73,147	\$ 67,453	\$ 76,531	\$ 53,715	45,860	72,485	\$ 28,496	39.31%
CONTRIBUTIONS & PRIVATE GRANTS	\$ 1,002,571	\$ 579,848	\$ 1,476,544	\$ 1,595,583	3,329,705	4,289,222	\$ 1,412,031	32.92%
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	902,169	4,304,100	\$ -	0.00%
TOTAL	\$ 25,237,834	\$ 30,086,519	\$ 34,323,063	\$ 32,229,467	\$ 35,473,702	\$ 40,592,083	\$ 15,037,217	37.04%
EXPENDITURES								
ENVIRONMENTAL HEALTH	\$ 1,124,681	\$ 1,429,941	\$ 1,735,411	\$ 1,712,590	1,996,588	1,996,588	824,245	41.28%
INFORMATION TECHNOLOGY SYSTEMS	\$ 951,084	\$ 1,158,973	\$ 1,092,401	\$ 1,054,304	1,207,803	1,207,803	553,683	45.84%
GENERAL ADMINISTRATION	\$ 2,779,340	\$ 3,235,818	\$ 4,665,661	\$ 4,307,096	7,343,403	10,950,967	2,707,745	24.73%
FAMILY CARE COORDINATION	\$ 1,109,438	\$ 1,251,648	\$ 1,582,220	\$ 1,341,827	1,492,364	1,492,364	625,325	41.90%
SCHOOL HEALTH	\$ 3,965,717	\$ 6,979,729	\$ 7,392,127	\$ 4,838,775	5,346,757	5,346,757	2,398,372	44.86%
COMMUNITY IMPACT	\$ 1,260,913	\$ 2,502,914	\$ 3,199,702	\$ 3,474,876	3,712,897	4,234,408	1,581,884	37.36%
DENTAL HEALTH	\$ 2,939,644	\$ 3,708,063	\$ 4,015,567	\$ 5,180,045	5,419,750	6,379,469	2,569,282	40.27%
VITAL RECORDS	\$ 57,632	\$ 70,154	\$ 72,346	\$ 78,036	80,188	80,188	37,749	47.08%
COMMUNICABLE DISEASE	\$ 4,657,174	\$ 4,145,338	\$ 5,158,646	\$ 4,228,051	2,595,496	2,587,122	830,761	32.11%
CLINICAL SERVICES	\$ 3,220,341	\$ 3,816,726	\$ 3,594,777	\$ 2,924,908	3,246,360	3,299,171	1,446,450	43.84%
BEHAVIORAL HEALTH	\$ -	\$ 147,966	\$ 807,960	\$ 1,636,290	2,129,454	2,114,604	758,407	35.87%
WIC	832,770	811,156	880,309	928,672	902,642	902,642	409,734	45.39%
TOTAL	\$ 22,898,733	\$ 29,258,426	\$ 34,197,127	\$ 31,705,471	\$ 35,473,702	\$ 40,592,083	\$ 14,743,636	36.32%
Y-T-D FUND BALANCE INCREASE (DECREASE)	\$ 2,339,100	\$ 828,093	\$ 125,936	\$ 523,996	\$ -	\$ -	\$ 293,581	

Snapshot

Reviewed and recommended for approval by Finance Committee: 2/11/2025

Cabarrus Health Alliance Snapshot

December 31, 2024

Target Percentage 50%

	Budget	Actual	YTD Percentage		Comments
Environmental Health					
Revenue	1,996,588	916,966	45.93%		
Expense	1,996,588	824,245	41.28%		
Information Technology					
Revenue	813,366	406,808	50.02%		
Expense	1,207,803	553,683	45.84%		
General Administration					
Revenue	10,087,707	1,759,518	17.44%		
Expense	10,950,967	2,707,745	24.73%		
Family Care Coordination					
Revenue	1,492,364	766,309	51.35%		
Expense	1,492,364	625,325	41.90%		
School Health					
Revenue	5,346,757	1,447,265	27.07%		
Expense	5,346,757	2,398,372	44.86%		Revenues for expenses are received a month later.
Community Impact					
Revenue	4,234,408	1,510,371	35.67%		
Expense	4,234,408	1,581,884	37.36%		Revenues for expenses are received a month later.
Dental Health					
Revenue	7,637,166	3,862,866	50.58%		
Expense	6,379,469	2,569,282	40.27%		Cost Study: \$1,759,224 Revenue has been added.
Vital Records					
Revenue	80,188	40,094	50.00%		
Expense	80,188	37,749	47.08%		
Communicable Disease					
Revenue	2,587,122	1,049,432	40.56%		
Expense	2,587,122	830,761	32.11%		
Clinical Services					
Revenue	3,299,171	1,438,618	43.61%		
Expense	3,299,171	1,446,450	43.84%		Monitoring as we invest in Adult Primary Care; cost study and one quarter of direct payment has been added in; \$126,371
Behavioral Health					
Revenue	2,114,604	819,521	38.76%		
Expense	2,114,604	758,407	35.87%		
WIC					
Revenue	902,642	328,089	36.35%		
Expense	902,642	409,734	45.39%		Monitoring as we invest in WIC. Revenues for expenses are received a month later.
Green - Revenues are greater than expenses or percentage is within 5% points					
Yellow - Revenues are less than expenses when not anticipated and percentage variance is between 6% and 15%					
Red - Revenues are less than expenses when not anticipated and percentage variance is greater than 16%					



CABARRUS
HEALTH
ALLIANCE



G. CONSENT AGENDA

G1. Financial Policies

Sue Yates

G2. Budget Revisions

Sue Yates



G1. Financial Policies

Sue Yates, Chief Financial Officer

Financial Policies, *Motion*

Policy	Policy Overview
Subaward Policy: no changes	<p><u>Title 2 U.S. Code of Federal Regulations Part 200</u>, (2 CFR 200) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, defines requirements of pass through entities initiating subaward agreements. CHA shall adhere to all applicable subaward and monitoring requirements governing the use of funds. This policy establishes procedures for classifying, making an award to, and monitoring a subrecipient consistent with grant award terms and all applicable federal regulations in the UG.</p>
NC Debt Setoff Procedures Policy: no changes	<p>Per North Carolina General Statute 105A 1-16, local governments may submit debtors to the North Carolina Department of Revenue to collect money owed. For a client to be submitted to the debt setoff process, their debt must be at least 60 days delinquent and must total \$50 or more.</p>
Public Health Primary Care Service Debt Management Policy: no changes	<p>The purpose of this policy is to determine the financial and residency requirements for patients requesting services from the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). This policy covers all public health services, pediatric primary care services and extensive maternal health services. The guidelines for the NC Department of Health & Human Services Purchase of Medical Care Services Payment Programs are not part of this policy.</p>
Reserve Policy: no changes	<p>The Public Health Authority of Cabarrus County dba Cabarrus Health Alliance shall maintain an appropriate reserve in the fund balance to meet state statutes and sustain operations during unanticipated emergencies and disasters.</p>
Credit Card Processing Policy: updated technology security wording	<p>Merchant credit or debit card transactions are monetary transactions and are subject to the same control and reconciliation policies as cash transactions. Improper protection of merchant card data, whether in electronic or paper form, could lead to a security breach that may result in customer ill-will, fines, legal fees and response-related costs.</p>

Link to full documentation in appendices

Financial Policies continued

Policy	Policy Overview
Internal Control Policy: no changes	The Cabarrus Health Alliance (the “Agency”) shall maintain an effective system of internal control in order to monitor compliance with policies and procedures established by Agency management.
Dental Clinic Debt Management Policy: no changes	To implement policies and procedures ensuring collection of debts by providing necessary follow-up actions on delinquent debts resulting from billings initiated by the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). This policy covers dental health services only. Debt management follows a logical path or series of events, beginning from the time the service is provided to the point when it is determined that a debt is uncollectible and should be written off. Fees for the CHA services are authorized in accordance with a plan recommended by the CHA Board when they are not otherwise prohibited by law.
Public Health & Primary Care Services Eligibility Policy: minimal changes, reworded for better clarity, updated Poverty Level sliding scale fee	The purpose of this policy is to determine the financial and residency requirements for patients requesting services from the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). This policy covers all public health services, pediatric primary care services and extensive maternal health services. The guidelines for the NC Department of Health & Human Services Purchase of Medical Care Services Payment Programs are not part of this policy. CHA shall assure that no person, on the grounds of race, color, age, religion, sex, marital status, immigration status, national origin or otherwise qualified handicapped individual, solely by reason of his/her handicap (unless otherwise medically indicated), be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity.

Link to full documentation in appendices

Financial Policies continued

Policy	Policy Overview
<p>Public Health Primary Care and Dental Services Billing Policy: minimal changes, updated wording around remaining balances after insurance is billed</p>	<p>This policy provides guidelines to be followed when billing charges for public health, primary care services and dental rendered by the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). We are committed to preventing fraud and abuse in billing and are responsible to submit only charges that are truthful and accurate, that reflect medically necessary or appropriate services, and that are fully supported by health care record documentation. Attention is given to submitting a correct claim for payment the first time. This policy may be revised at any time if necessary and will be reviewed at least annually.</p>

[Link to full documentation in appendices](#)



G2. Budget Revisions

*Sue Yates, Chief Financial
Officer*

Budget Revisions, *Motion*

Reviewed and recommended for approval by Finance Committee: 2/11/2025

Summary	Amount Increase or (Decrease)
Adolescent Parenting Program: additional funds received from State Agreement Addendum 159 Adolescent Parenting Program	\$25,000
ARPA TSF Public Health Services: additional funds received from State Agreement Addendum 121; ARPA TSF Public Health Services	\$50,000
Elevate Grant: additional funds received from the Department of Health and Human Services	\$53,438
STOP Grant: additional funds received from the Department of Justice	\$49,239
Recovery Support Housing Grant: additional funds received from The NC Department of Health and Human Services	\$19,277
Child Fatality Case Reporting: funds received from State Agreement Addendum 701 Child Fatality Case Reporting	\$2,743
PTS STOP Grant: funds received from the Department of Justice	\$333,334
Drug Free Communities Grant: additional funds received from the Department of Health and Human Services	\$44,550
Prevent Drug Overdose Grant: additional funds received from Partners Health Management	\$6,631
Vital Strategies: additional funds received from Cabarrus County Opioid Settlement Funds	\$17,157
Harm Reduction: additional funds received from Eli Lilly and a private donation	\$9,500
WIC: adjust budget to actuals	(\$95,425)

Link to full documentation in appendices



H. BUSINESS AGENDA

Fiscal Year 2026 Meeting Schedule

Erin Shoe

Fiscal Year 2026 Board Meeting Schedule:

- August 19, 2025
- October 21, 2025
- November 18, 2025
- January 20, 2026
- March 17, 2026
- May 19, 2026
- June 16, 2026





I. ANNOUNCEMENTS

Chairperson Lara Pons, MD



J. Motion to Enter Into Closed Session

Chairperson Lara Pons, MD

Motion to Enter into Closed Session pursuant to NCGS 143-318.11 (a)(1) to prevent the disclosure of information that is privileged or confidential pursuant to North Carolina Law



K. Motion to Adjourn

Chairperson Lara Pons, MD



Supplementary Documents Linked to Agenda Items



Public Health Authority of Cabarrus County
Board Meeting Minutes
December 17, 2024

A regular called meeting of The Public Health Authority Board was held on Tuesday, December 17, 2024.

Board members attended in-person at CHA.

Members Present: Mark Spitzer, Vice Chair
Daryle Adams
Kerry Dove, DDS
Natasha Lipscomb, Ph.D.
Amy Jewell

Members Absent: Lara Pons, MD, Chair
Cecilia Plez
Asha Rodriguez

Staff Present: Erin Shoe, Rolanda Forehand, Sue Yates, April Sloop, Mariah Kendrick, Jessica Grant, Alicia Primus, Ryan McGhee

Guests and Members of Public Present: none

CALL TO ORDER

Vice Chairperson Mark Spitzer called the meeting to order at 5:45pm

ADOPTION OF THE AGENDA

Vice Chairperson Mark Spitzer requested a motion to adopt the agenda. Daryle Adams moved. Amy Jewell seconded. Motion and approval carried unanimously. Daryle Adams amended the agenda to include the Windstream Contract Extension and Cloud Phone System opportunity.

APPROVAL OF THE MINUTES

Vice Chairperson Mark Spitzer requested a motion to approve the October Minutes. Kerry Dove moved. Amy Jewell seconded. Motion and approval carried unanimously.

APPROVAL OF CLOSED MINUTES

Vice Chairperson Mark Spitzer requested a motion to approve the October Closed Minutes. Daryle Adams moved. Amy Jewell seconded. Motion and approval carried unanimously.

BOARD MEMBER RECOGNITION

Vice Chairperson Mark Spitzer recognized board member, Steve Morris for his service and dedication on the board. Steve Morris served in the Commissioner seat for over a decade. The board thanked him for his dedication and wished him well.

INFORMAL PUBLIC COMMENTS

No public comments.

REPORTS

Customer Satisfaction Survey Results

Public Health Director Erin Shoe presented the Customer Satisfaction Survey Results. CHA received 99% for overall visit in Excellent/Good. The three methods used in collecting this data were: paper, QR code, and a survey link. Most of the submissions were done via paper survey. A total of 1,219 surveys were collected, exceeding the goal of 1,200.

Community Health Needs Assessment

Healthy Cabarrus Executive Director Jessica Grant presented the Community Health Needs 2025 Assessment overview. Jessica Grant outlined the process that engages the community in a systemic assessment to help identify the health needs of the county. The Community Health Needs Assessment kicked off on October 30th at Crossroads Church, Concord NC with 84 attendees. Fifty - four members of the county have confirmed to join the 2025 Community Planning Council.

Finance Committee

Chief Financial Officer Sue Yates presented the Financial Summary Report for October 2024. CHA has \$11,952,157 in revenue and \$11,945,874 in expenditure. In addition, the Snapshot Report was shared noting that all programs are “in the green”. These reports were reviewed by the Finance Committee on 12/10/24. Sue Yates stated she will replace the dash with a semi-colon on the reports moving forward.

CONSENT AGENDA

Sue Yates presented the following budget revisions:

1. Clinical Services: To budget for funds received from Community Care of NC for Pediatric Clinical Services. \$52,812
2. ARPA Workforce: To budget for additional funds received from State Agreement Addendum 117; Public Health Infrastructure: Local Workforce Development. \$8,189
3. ARPA Workforce: To adjust budget for State Agreement Addendum 118; Regional Foundational Capabilities Development. \$(1)
4. Family Planning: To adjust budget for State Agreement Addendum 151; Family Planning. \$(1)
5. Immunizations: To adjust budget for State Agreement Addendum 715; Immunization Action Plan \$10

Vice Chairperson Mark Spitzer requested a motion to approve the consent agenda. Daryle Adams moved. Kerry Dove seconded the motion. Motion and approval carried unanimously.

BUSINESS AGENDA

Creamery Lease

Sue Yates presented the Creamery Lease Renewal Agreements to reflect a 15-month extension which will allow us to seamlessly continue in this space until these departments move to Brown Mill in early 2026. Natasha Lipscomb made a motion. Amy Jewell seconded the motion. Motion and approval carried unanimously.

Windstream Contract Extension and Cloud Phone System Opportunity

Information Technology Director, Ryan McGhee, presented the Windstream Contract Extension Opportunity. The proposed opportunity included:

- Extending the internet service contract for 5 years
- Moving from current phone system and services to a single, Windstream cloud system which is free for the first 2 years
- Keeping the current Mitel IP Phones

Vice Chairperson Mark Spitzer asked Ryan McGhee about the security of this proposal. Ryan McGhee stated it would provide better and more efficient security. Board member, Daryle Adams asked Ryan McGhee if this opportunity considered disaster relief – stating the importance of communication and access to cell phone towers. Ryan McGhee stated he did not have an answer at this time. Daryle Adams also asked about the possible consideration of an AI contract. Ryan McGhee replied that an AI contract has been considered however a contract has not been written at this time.

Vice Chairperson Mark Spitzer requested a motion to amend the contract. Daryle Adams moved. Kerry Dove seconded. Motion and approval carried unanimously.

ANNOUNCEMENTS

Mt. Pleasant Library

Erin Shoe stated Mt. Pleasant is on the consent agenda effective January 2025, for a 10 - year lease with 36 months to renovate and begin providing services. There are plans for the mobile unit to revisit Mt. Pleasant regularly.

MOTION TO ADJOURN

No further business to come before the Board.

Vice Chairperson Mark Spitzer requested a motion to adjourn the meeting. Mark Spitzer moved. Natasha Lipscomb seconded the motion. Motion to adjourn carried unanimously.

The meeting was adjourned at 7:45pm

The next meeting of the Board will be February 18, 2025, at 5:30 pm

Lara Pons, MD, Chair
Public Health Authority Board of Commissioners

ATTEST

Erin Shoe, MPH
Deputy Public Health Director

Minutes Taken by Mariah Kendrick
Board Clerk / Governance Program Manager

SUBJECT: SUBAWARD AND MONITORING POLICY

EFFECTIVE DATE: August 16, 2022

REVISION DATE: January 17, 2023

REVIEW DATE: January 1, 2022; January 16, 2024; February 18, 2025

POLICY STATEMENT:

WHEREAS the Public Health Authority of Cabarrus County *d.b.a.* Cabarrus Health Alliance (hereinafter referred to as "CHA"), has received an allocation of funds; and

WHEREAS the funds are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in eCFR; and

WHEREAS the funding source authorizes CHA to enter subaward agreements with subrecipients to assist CHA to carry out the terms of the funding initiative(s); and

WHEREAS if CHA enters into a subaward as a subrecipient, it acts as a pass-through entity, as described in 2 CFR 200.1; and

WHEREAS the 2 CFR Part 200 (UG), as provided in eCFR provides, in relevant part:

Subrecipient Monitoring. Recipients that are pass-through entities as described under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

First, CHA must clearly identify to the subrecipient: (1) that the award is a subaward of funds; (2) any and all compliance requirements for use of the funds; and (3) any and all reporting requirements for expenditures of the funds.

Next, CHA will need to evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, CHA should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

Recipients should also note that subrecipients do not include individuals and organizations that received the funds as end users. Such individuals and organizations are beneficiaries and not subject to audit pursuant to the Single Audit Act and 2 C.F.R. Part 200, Subpart F.

Separately or in addition, many recipients may choose to provide a subaward (e.g., via contract or grant) to other entities to provide services to other end users. For example, a recipient may provide a grant to a nonprofit to provide homeless services to individuals experiencing homelessness. In this case, the subaward to a nonprofit is based on the services that the Recipient intends to provide, assistance to households experiencing homelessness, and the nonprofit is serving as the subrecipient, providing services on behalf of the recipient. Subrecipients are subject to audit pursuant to the Single Audit Act and 2 CPR part 200, subpart F regarding audit requirements; and

WHEREAS Subpart D of the UG dictates subrecipient and award requirements for expenditure of the funds; and

WHEREAS 2 CPR 200.332 states that:

All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the required information at the time of the subaward ... When some of the required information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.
- (b) Evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.
- (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described by 2 CPR 200.208.
- (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
- (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient, specific monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals.
- (f) Verify that every subrecipient is audited as required by 2 CPR 200, Subpart F when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CPR 200.501.
- (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

- (h) Consider taking enforcement action against noncompliant subrecipients as described in 2 CFR 200.339 and in program regulations.

BE IT RESOLVED that the governing board of CHA hereby adopts and enacts the following Subaward and Monitoring Policy for the expenditure of the funds.

THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK

SUBAWARD & MONITORING POLICY FOR EXPENDITURE OF FEDERAL FUNDS

POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, (2 CFR 200) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart D, defines requirements of pass-through entities initiating subaward agreements. CHA shall adhere to all applicable subaward and monitoring requirements governing the use of funds. This policy establishes procedures for classifying, making an award to, and monitoring a subrecipient consistent with grant award terms and all applicable federal regulations in the UG.

DEFINITIONS

The definitions in 2 CFR 200.1 apply to this policy, including the following:

Contract: for the purpose of federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a federal award. For additional information on subrecipient and contractor determinations, see § 200.331. See also the definition of *subaward* in this section.

Contractor: an entity that receives a contract as defined in this section.

Pass-through Entity: a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program (*CHA is the pass-through entity if it awards a subaward to a subrecipient*).

Recipient: an entity, usually but not limited to non-federal entities that receives a federal award directly from a federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

Subaward: an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient: an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

UG or Federal UG: Uniform Guidance or Federal Uniform Guidance - a set of authoritative rules and regulations for the use of federal grant funding from the Office of Management and Budget (OMB).

Federal Audit Clearinghouse (FAC): operates on behalf of the Office of Management and Budget (OMB). Its primary purposes are to: Distribute single audit reporting packages to federal agencies. Support OMB oversight and assessment of federal award audit requirements.

POP: Period of Performance of the grant/award.

SUBRECIPIENT CLASSIFICATION

CHA must make a case-by-case determination whether an agreement with another government entity or private entity, that is not a beneficiary, casts the party receiving the funds in the role of a subrecipient or contractor. 2 CFR 200.331.

A subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-federal entity as a subrecipient include when the non-federal entity:

- (1) Determines who is eligible to receive what federal assistance;
- (2) Has its performance measured in relation to whether objectives of a federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable federal program requirements specified in the federal award, including eligibility of subaward; and
- (5) In accordance with its agreement, uses the federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

A contract is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-federal entity and a contractor are when the contractor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Normally operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the federal program; and,
- (5) Is not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.

In determining whether an agreement between a pass-through entity and another non-federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

The Grant Writer/Development Officer will use the above criteria to make an initial determination, using the Subrecipient or Contractor Classification Checklist in Appendix 1, on if an agreement involving the expenditure of the funds is a contract or subaward. CHA's Finance Director shall approve the determination. After grant award, the Project Budget Manager shall seek approval for the determination with the funder's Program Officer. The Project Budget Manager shall then file/store the determination properly according to the Record Retention Policy in the appropriate folder.

If the agreement involves a contractor relationship (including a contract for services) CHA must follow its Allowable Costs and Cost Principles Policy when entering into the contract.

If the agreement involves a subrecipient relationship, CHA must proceed to Sections IV through VII below.

ASSESSMENT OF RISK

Before engaging in a subaward, CHA must evaluate a subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward to determine whether to award the subaward and the appropriate subrecipient monitoring.

CHA's Finance Director or designee will conduct the risk assessment, which will include consideration of the following factors:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with 2 CFR 200 Subpart F and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (*e.g.*, if the subrecipient also receives Federal awards directly from a Federal awarding agency). 2 CFR 200.332(b).

The results of the risk assessment must be documented in the Subrecipient Assessment of Risk form in Appendix 2 and will be used to dictate the types and degree of subrecipient monitoring. CHA will assign an overall risk level to the subrecipient indicating the following:

Low Risk	Moderate Risk	High Risk
There is a low risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.	There is moderate risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.	There is high risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements.

If a proposed subrecipient is deemed high risk, CHA's Finance Director or designee must provide written justification to proceed with the subaward. The justification must be approved by CHA's authorized attorney.

SUBRECIPIENT MONITORING

In collaboration with CHA's Finance Department, the Program Manager will develop and implement a subrecipient monitoring plan for the particular subaward based on the findings of the

Subrecipient Assessment of Risk. According to 2 CFR 200.332(d), the monitoring plan must involve:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521.
- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of federal funding (*e.g.*, has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with Section 2 CFR 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

CHA's monitoring plan will vary based on the overall subrecipient risk assessment as low risk, medium risk, or high risk, detailed as follows:

Subrecipient Deemed Low Risk	Subrecipient Deemed Medium Risk	Subrecipient Deemed High Risk
<ul style="list-style-type: none"> • Payment validations (monthly) • Report reviews (quarterly) • Desk reviews (at least once per year and more frequently if requested by CHA or subrecipient) • Onsite reviews (upon request of CHA or subrecipient) • Audit review (yearly) 	<ul style="list-style-type: none"> • More detailed financial Reporting • Payment validations (monthly) • Report reviews (bi-monthly) • Desk reviews (within 6 months of project start and every six months thereafter) • Onsite reviews (within 12 months of project start and annually thereafter, or more frequently as requested by CHA or subrecipient) • Audit review (yearly) • Procedures engagement (if subrecipient not subject to Single Audit Act; yearly) 	<ul style="list-style-type: none"> • More detailed financial reporting • Compliance training (one-time) • Prior approvals for certain expenditures • Payment validations (monthly) • Report reviews (monthly) • Desk reviews (within 3 months of project start and at least quarterly thereafter) • Onsite reviews (within 6 months of project start and bi-annually thereafter, or more frequently as requested by CHA or subrecipient) • Audit review (yearly) • Procedures engagement (if subrecipient not subject to Single Audit Act; yearly)

- A) **Payment validation:** All subrecipient documentation for project expenditures must be reviewed by the Project Budget Manager for compliance with subaward requirements. Any non-compliant expenditures will be denied and the subrecipient will be provided a reasonable description of the reason for denial and an opportunity to cure the deficiency. For a subrecipient on a reimbursement-based payment structure, the validation will occur before a reimbursement payment is approved. For a subrecipient that received an up-front payment, any funds found to have been expended in violation of the subaward requirements must be repaid to CHA.
- B) **Report review:** A subrecipient must submit quarterly financial and performance reports, based on the schedule set forth in the subaward. The nature and scope of the reports will depend on the project and be spelled out in the subaward. The reports will be reviewed by the Program Manager. Any deficiencies or other performance concerns will be addressed with the subrecipient in a timely manner and could trigger additional monitoring requirements or other interventions, as specified in the subaward.

- C) Audit review:** CHA must verify that every subrecipient is audited as required by 1 CPR 200 Subpart F (Single Audit) when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CPR 200.501. CHA must obtain a copy of the subrecipient's Single Audit from the Federal Audit Clearinghouse (FAC). Within six months of the acceptance of the audit report by the FAC, CHA will issue a management decision for any audit findings related to the subaward. The decision will clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. (The decision will include reference numbers the auditor assigned to each finding.) The decision will provide a timetable for responsive actions by the subrecipient. Prior to issuing the management decision, CHA may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs.
- D) Procedures engagement:** Applicable only to subrecipients who are not subject to the Single Audit Act. An auditor will perform specific procedures and report on findings. The scope must be limited to the following compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting. The review will be arranged and paid for by CHA. CHA will verify completion of the procedures engagement. Within six months of the acceptance of the procedures engagement report, CHA will issue a management decision for any findings related to the subaward. The decision will provide a timetable for responsive actions by the subrecipient. Prior to issuing the management decision, CHA may request additional information or documentation from the subrecipient, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs.

The specific monitoring plan for each subrecipient, including the type and frequency of reviews, will be detailed in the subaward agreement. For all requirements beyond those listed under the Low-Risk category above, CHA will notify the subrecipient of the following in the subaward:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and,
- (5) The method for requesting reconsideration of the additional requirements imposed.

To implement the monitoring plan, the Project Budget Manager must perform periodic reviews and document findings in the Subrecipient Monitoring Form (**Appendix 3**).

SUBRECIPIENT INTERVENTIONS

CHA may adjust specific subaward conditions as needed, in accordance with 2 CPR 200.208 and 2 CPR 200.339. If CHA determines that the subrecipient is not in compliance with the

subaward, CHA may institute an intervention. The degree of the subrecipient's performance or compliance deficiency will determine the degree of intervention. All possible interventions must be indicated in the subaward agreement.

CHA must provide written notice to the subrecipient of any intervention within thirty days of the completion of a report review, desk review, onsite review, audit review, or procedures engagement review or as soon as possible after CHA otherwise learns of a subaward compliance or performance deficiency.

Pursuant to 2 CPR 200.208, the written notice must notify the subrecipient of the following related to the intervention:

- (1) The nature of the additional requirements;
- (2) The reason why the additional requirements are being imposed;
- (3) The nature of the action needed to remove the additional requirement, if applicable;
- (4) The time allowed for completing the actions if applicable; and
- (5) The method for requesting reconsideration of the additional requirements imposed.

The following interventions may be imposed on a subrecipient, based on the level of the compliance or performance deficiency:

A) Level 1 Interventions. These interventions may be required for minor compliance or performance issues.

- (1) Subrecipient addresses specific internal control, documentation, financial management, compliance, or performance issues within a specified time period
- (2) More frequent or more thorough reporting by the subrecipient
- (3) More frequent monitoring by CHA
- (4) Required subrecipient technical assistance or training

B) Level 2 Interventions. These interventions may be required, in addition to Level 1 interventions, for more serious compliance or performance issues.

- (1) Restrictions on funding payment requests by subrecipient
- (2) Disallowing payments to subrecipient
- (3) Requiring repayment for disallowed cost items
- (4) Imposing probationary status on subrecipient

C) Level 3 Interventions. These interventions may be required, in addition to Level 1 and 2 interventions, for significant and/or persistent compliance or performance issues.

- (1) Temporary or indefinite funding suspension to subrecipient
- (2) Nonrenewal of funding to subrecipient in subsequent year
- (3) Terminate funding to subrecipient in the current year
- (4) Initiate legal action against subrecipient

Further Action for High Risk Subrecipients:

- * **Desk review:** Should a subrecipient be deemed *High Risk*, CHA's Finance Director or designee will conduct a meeting to review the subrecipient's award administration capacity and financial management. The meeting may be held virtually or in person. Topics covered will depend on project scope and subrecipient risk assessment and may include governance, budgeting, accounting, internal controls, conflict of interest, personnel, procurement, inventory, and record keeping. CHA will produce a report which summarizes the results and any corrective actions if deemed necessary. The report will be shared in a timely manner with the subrecipient.
- * **Onsite review:** Should a subrecipient be deemed *High Risk*, CHA's Finance Director or designee will conduct an on-site meeting at the subrecipient's location to review the subrecipient's project performance and compliance. Topics covered will depend on project scope and subrecipient risk assessment and may include project procurement, data systems, activity and performance tracking, project reporting, inventory, and software systems. CHA's Finance Director or designee will produce a report which summarizes the results and any corrective actions deemed necessary. The report will be shared in a timely manner with the subrecipient.

VII. SUBAWARD AGREEMENT & EXECUTION

The subaward agreement will be drafted by the Grant Writer/Development Officer using the Subaward Agreement Template. Contract terms and conditions may vary based on several factors, including subrecipient risk assessment findings, as documented in the Subrecipient Risk Assessment. After review by CHA's Finance Director or designee, the Finance Director may fully execute the subaward agreement, subject to any required budget amendments by CHA's governing board, preaudit requirements, and any other contract execution prerequisites set by CHA and/or the funding agency.

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Date

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Board Chair'n

APPENDIX 1: Subrecipient or Contractor Classification Checklist

If CHA wishes to contract with another government entity or a private entity and use federal funds to pay for that contract, CHA must determine if the relationship with the outside entity is a contractor or subrecipient. To make this determination CHA must review the project proposal, budget classification, and other related proposal documents, as well as engage in discussions with key personnel about the nature of the proposed agreement. The determination of whether a proposed agreement involves a contractor or subrecipient relationship must be recorded on this form and maintained in the project file for the duration of the records retention period for federal funding records.

Instructions: Complete sections one through three (1-3). The section with the greatest number of marked characteristics indicates the likely type of relationship. The substance of the relationship should be given greater consideration than the form of agreement between CHA and the outside entity. In borderline cases, CHA may either provide a written justification for its determination in Section 3 or, if appropriate, restructure the agreement to more clearly define it as either a contractor or subrecipient relationship.

Name of Outside Entity:

Section 1 -- Brief Description of Nature of Proposed Agreement:

Section 1 -- Subrecipient. A subaward is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship between the recipient and the subrecipient. Subrecipients may have one or more of the following characteristics:

Is an eligible recipient of the federal funds.

All subrecipients of federal funds must be able to meet the same eligibility criteria as the primary recipient (pass-through entity) for the federal award.

May determine who may be eligible to receive federal assistance under the program guidelines.

For example: A subrecipient that identifies mentors and mentees under a mentoring program.

Has its performance measured in relation to whether objectives of a federal program were met?

The recipient will rely upon the subrecipient's data to submit its own performance data to the federal entity.

Has responsibility for programmatic decision making.

For example: If the recipient funds a subrecipient to develop (or improve) a particular program and the subrecipient will use its own judgment, discretion, and expertise to develop all or part of the program.

In accordance with its subaward agreement (which may be in the legal form of a contract), the subrecipient uses the federal funds to carry out a program for a public purpose specified in authorizing statutes, as opposed to providing goods or services for the benefit of the recipient. *For example: To provide crime- or criminal-justice-related*

services (and, in the case of crime victims, compensation) to individual members of the public, such as victims of crime, or at-risk youth.

The subrecipient will not earn a profit under the agreement.

The subrecipient is required to contribute cash or in-kind match in support of the subaward.

Section 2 -- Contractor. A contract is for the purpose of obtaining goods and services for the recipient's own use and creates a procurement relationship between the recipient and the contractor. *Entities that include these characteristics are not subject to compliance requirements of the federal program because of the agreement, though similar requirements may apply for other reasons.* A contractor relationship may have one or more of the following characteristics:

Provides goods and services within normal business operations.

Provides similar goods or services to many different purchasers.

Normally operates in a competitive environment.

Provides goods or services that are ancillary to the operation of the Federal program.

Examples include but are not limited to: Office equipment, supplies, software licenses, reference books, chemical reagents, cell phones, body-worn cameras, body armor, internet services, cell phone service, website hosting, copying/printing, lodging.

The entity may earn a profit under the contract.

FINAL DETERMINATION:

Subrecipient

Contractor

Section 3-Justification. In determining whether an agreement between a recipient and another non-federal entity reflects a subrecipient or a contractor relationship, the substance of the relationship is more important than the form of the agreement. Considering the characteristics checked above, provide a written justification for the final determination of either a subrecipient or contractor relationship.

Explanation of Justification Determination:

Section 4 - Post-Award. Post-award, the Project Budget Manager or designee must seek written approval of this determination from the funding agency and CHA's Finance Director before proceeding with any contract or project under the subaward;

Signature: _____ **Date:**

Print Name and Title:

This has been reviewed and approved by CHA's Finance Director, as indicated by the signature below.

Date:

Sue K. Yates | CFO Cabarrus Health Alliance

*This section has been intentionally left blank.
Appendix 2 begins on the following page.*

APPENDIX 2: Subrecipient Risk Assessment

Please note that CHA may request copies of actual documents as part of the review process.

Identifying Information	
Legal Name of the Entity:	Other Entity Names or Acronyms Used:
Unique Entity Identifier (UEI) Number:	EIN:
Contact Information	
Name of Person Completing the Assessment:	Address:
Title:	City, State, Zip Code:
Email:	
Principal Investigator:	Grants Manager:
Email:	Email:

CERTIFICATION OF APPLICANT'S AUTHORIZED REPRESENTATIVE (REQUIRED) I certify that the statements I have made on this form and all attachments thereto are true, accurate, and complete. I acknowledge that any knowingly false or misleading statement may be punishable by fine or imprisonment or both under the applicable law.

Name of Authorized Representative

Prefix: _____ First Name: _____ Middle Name: (Optional): ____ _

Last Name: _____ Suffix: _____

Title of Authorizing Official: _____

SIGNATURE: _____

Date submitted (mm/dd/yyyy): _____

Self-Assessment Questions	Enter Yes, No, or N/A	Attachments/Comments
Financial Management		
1. Are information systems and accounting systems in place and designed to meet all program requirements, including reporting requirements?		
2. Does your accounting and financial management system follow Generally Accepted Accounting Principles?		
3. Does your entity produce annual financial statements?		
4. Is your accounting system maintained on the accrual or cash basis?		
A - Accrual Basis		
B - Cash Basis		
5. Does an effective system of internal controls exist to provide reasonable assurance that reports submitted to the granter agency include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements?		
6. Does your financial management system allow you to segregate indirect costs, and define and manage existing or planned indirect cost rates?		
7. Does your entity use grant funds to pay indirect costs? If yes, please provide the current approved negotiated indirect cost rate agreement with its Federal cognizant agency. If no, please provide document to support the calculation of requested indirect cost rate in your entity's application and attach your entity's functional expense statement.		
Self-Assessment Questions	Enter Yes, No, or N/A	Attachments/Comments

<p>8. Does your financial management system allow you to compare actual expenditures or outlays to budgeted amounts for each grant?</p>		
<p>9. Does your entity have a policy addressing who is authorized to request payment from the granter, what procedures are used to ensure that requests are accurate, and when drawdown of funds will occur? If yes, please provide the title of the document.</p>		
<p>10. Does your financial management system support procedures for determining the reasonableness of costs allocated in accordance with 2 CFR 200 Subpart E-Cost Principles?</p>		
<p>11. Does your financial management system provide for effective control over and accountability for all funds, property and other assets, including ensuring that all such assets are used solely for authorized purposes and activities that are allowable in accordance with the applicable cost principles and are only used during the authorized period of availability?</p>		
<p>12. Does your entity have a SAM verification policy to intercept and obstruct terrorism?</p>		
<p>13. Does your entity have a formalized internal control and compliance program, and a risk assessment methodology for assessing, managing and monitoring organizational, operational and financial risks, especially those associated with regulatory compliance?</p>		
<p>A4_clit'Infprmation.</p>		
<p>14. Have audits been performed on your financial statements for the past two years? If yes, please provide a copy of the most recent audit report. If no, please provide the reason why in the comments section.</p>		
<p>Self-Assessment Questions</p>	<p>Enter Yes, No, or N/A</p>	<p>Attachments/Comments</p>

<p>15. If your entity has expended more than \$750,000 in federal grant funds within a fiscal year, and an OMB Uniform Guidance audit has not been performed, please provide the reason why in the comments section.</p>		
<p>16. Are your entity's grant fund operations regularly assessed by an internal auditor or Inspector General?</p>		
<p>17. Does your entity formally respond to all audit findings in writing and make timely remedial actions/corrections? If there were audit findings as a result of the most recently completed audit offederal funds, please provide the organization's formal response to all audit findings.</p>		
<p>. Ope_ratiQns and Ge11 ral Man ge ent.</p>		
<p>18. Has your entity had new awards management personnel or new or substantially changed systems during the fiscal year? If yes, please explain.</p>		
<p>19. Are policies, procedures and processes regularly reviewed, updated and created to ensure that the organization effectively carries out its programs and activities, including updates that may be needed for grant funds?</p>		
<p>20. Does management periodically review all reports, deliverables, expenditures, and other requirements related to grant programs to ensure that guidelines and requirements are being met?</p>		
<p>21. Do key personnel assigned to this grant have experience in managing grants and an understanding of the relevant regulations?</p>		
<p>22. Does your entity maintain a written code of conduct governing the performance of your employees, and specifically those employees engaged in the award and administration of contracts?</p>		
<p>23. Does the code of conduct encompass conflicts of interest? If no, what document addresses conflicts of interest?</p>		

<p>24. Does your entity maintain some personnel system which has the capability to create monthly reports of the activities and time of each employee whose compensation is charged to each project that the employee works on including all grant programs?</p>		
<p>25. Is training and supervisory oversight provided to all employees to ensure that the organization effectively carries out its programs and activities, including employees working on grant programs?</p>		
<p>26. Have any key personnel listed in the application ever been debarred or suspended from participation in Federal Assistance programs? If yes, please attach a list indicating who, when and for what reasons.</p>		
<p>27. Does the entity have procedures in place to address breaches of ethics policy and/or instances of fraud or other criminal activity?</p>		
<p>(a) If yes, do these procedures include required procedures and/or remedial actions to prevent future violations?</p>		
<p>(b) Does this process include a means to notify the appropriate agency in cases of confirmed fraud related to grant funds?</p>		
<p>28. Are there formal policies and procedures in place for employees to confidentially report suspected violations of policies and or suspected instances of fraud or other criminal activity, including specifically those related to grant programs (e.g. a Whistleblower Policy)?</p>		
<p>29. Do information systems policies and procedures exist for the safeguarding of data, including personally identifiable information (PII), authorization and addition of system users, termination of user rights, information back-up and recovery, and retention and destruction of data?</p>		

Self-Assessment Questions	Enter Yes, No, or N/A	Attachments/Comments
Procurement		
30. Does your entity maintain written procurement procedures which provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of 2 CFR Part 200 and that covered transactions (as defined in the suspension and debarment common rule (2 CFR Part 180)) are not made with a debarred or suspended party?		
31. Does your procurement system provide for the conduct and documentation of cost or price analysis for each procurement action?		
Subrecipient Management and Monitoring		
32. Does an effective system of internal controls exist to provide reasonable assurance that only eligible individuals and organizations receive assistance under federal award programs and that subawards are made only to eligible subrecipients?		
33. Does an effective system of internal controls exist and has your entity established policies and procedures that provide reasonable assurance that:		
(a) Federal award information and compliance requirements (2 CFR 200.331-332) are identified to subrecipients?		
(b) The impact of any sub-recipient noncompliance on the pass-through entity is evaluated and action taken?		
34. Does your entity maintain written policies regarding subrecipient monitoring?		
35. If yes, how does your entity monitor subrecipients and how frequently are any of the following activities performed? (for each activity used, enter the frequency)		
1. Desk reviews		
2. Site visits		

Self-Assessment Questions	Enter Yes, No, or	Attachments/Comments
3. Financial report reviews		
4. Performance report reviews		
5. Other (please describe)		
36. Does your entity perform procedures that provide reasonable assurance that subrecipients obtain required audits and take appropriate corrective action on audit findings?		
37. Does your entity maintain written procedures outlining subrecipient responsibilities that include any clauses required by federal statute or Executive Orders and their implementing regulations, and that contain a provision for compliance with 2CFR Part 200 in the subrecipient agreement?		
38. Does your entity have a formalized risk assessment process in place specifically for federal grant programs to assess subrecipient eligibility and monitoring of performance? If yes, does the process include the use of standard forms and checklists?		

Pursuant to the review of the Subrecipient Risk Assessment, the risk level of the subrecipient is determined to be _____

~~If~~ risk level was determined to be high, CHA provides the following justification for proceeding with the award:

Reviewed by:

Signature: _

Role:

Date Reviewed:

Sue K. Yates | CFO Cabarrus Health Alliance

APPENDIX 3: Subrecipient Monitoring Form

This report reflects CHA's substantive assessment of the subrecipient's project implementation and subaward compliance. CHA's Project Budget Manager must complete this report for each payment validation, report review, desk review, site review, and audit or procedures engagement review during the subaward term (and, as appropriate, after the expiration or termination of the subaward). Upon completion, and following review by CHA's Finance Director or designee, the original will be filed in the subaward file. Any required subrecipient corrective actions will be detailed in writing and provided to the subrecipient within thirty days of the completion of this report.

I. Subaward Overview (complete this section for all reviews)

A) STAFF INFORMATION

Reviewed conducted by:		Date:
Type (programmatic, financial, or both)		Date:
Review confirmed by:		Date:

B) SUBRECIPIENT INFORMATION

Subrecipient Name:	
Subrecipient Program Personnel (who participated in the review):	
Subrecipient Contact Phone Number:	
Subrecipient Fiscal/Audit Personnel (who participated in the review):	
Subrecipient Fiscal Contact Phone Number:	

C) GRANT REVIEW INFORMATION

Grant	Project	Award	POP Begin	POP	Review Period	
					Beginning Date	Ending Date

D) TYPE OF MONITORING

	Type of Monitoring	Date Completed	Comments
D	Payment Validation (Complete this row, but not the rest of the form.)		
D	Report Review (Complete this row, but not the rest of the form.)		

D	Audit or Procedures Engagement Review (Complete this row, but not the rest of the form.)		
<input type="checkbox"/>	Desk Review (If desk review, complete the rest of the form.)		
<input type="checkbox"/>	Onsite Review (If onsite review, complete the rest of the form.)		

II. Desk and Onsite Reviews (complete this section for desk and onsite reviews only)

A) PRE-MEETING NOTES

List any issues, concerns, or other specialty items for follow-up during review.

1. -----
2. -----

B) SUMMARY OF PROGRESS

Subrecipient must submit a written summary of the major workplan milestones during the review period at least one week prior to the review. The summary must address 1) number of clients served as compared with projections; 2) staffing; 3) activities undertaken; 4) significant accomplishments, 5) challenges and lessons learned. A copy of that summary will be appended to this written review report.

C) MONITORING OVERVIEW

PROGRAM IMPLEMENTATION

Indicate milestones met this quarter and identify milestones as scheduled to occur in the following quarter.

ACTIVITIES[PRODUCTS

Identify any reports or products that were submitted during the quarter and identify those due the following quarter.

CORRECTIVE ACTIONS FROM PRIOR REVIEWS

Indicate actions taken in response to prior review issues.

ASSESSMENT OF Q.UALITY OF IMPLEMENTATION

Is the project being implemented on schedule? Are the activities impacting the goals and objectives as outlined in approved application?

ISSUES[PROBLEMS

Discuss significant new issues/problems with respect to projected milestones, audits, staffing, client flow, departures from approved goals, late reports, etc.

D) MONITORING SPECIFICS (Complete all fields that are applicable to the subaward.)

Activity Goals <input type="checkbox"/> N/A	Yes	No	N/A
Scope of Service, Number of People to be Served, and any Special Terms stated within the Subaward Agreement.			
1. Has there been a change in the activity goals, scope of service, number of people to be served or other special terms as indicated in the Agreement between the Subrecipient and the Recipient?	DI	DI	D
(a) If yes, was the Recipient informed of the change?	DI	DI	D
2. Did the activity conform to any additional or special terms as reflected in the Subaward Agreement?	DI	DI	D
3. Is the subrecipient providing the full scope of services as stated in the application and Subaward Agreement?	DI	DI	D
4. Are the actual accomplishments at the time of this review the same as the planned accomplishments? Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc.) reaching the intended client group?	DI	DI	D
5. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in timely manner, reporting requirements)?	DI	DI	D
6. Did the activity operate within the approved budget as detailed in the Subaward Agreement? (i.e., budgetary line items both accurate and realistic for activity expenses; source and use of match funds accurate)	DI	DI	D
7. Did the activity funding source change?	D	D	D
8. Was there a change in make-up or responsibility of staff for the activity?	D	D	D
9. Were invoices for reimbursement payments submitted with support documentation?	D	D	D
10. Were reports outlined in the Subaward Agreement submitted on time?	DI	DI	D
General Comments			

General Compliance	Yes	No	N/A
Request a copy of all applicable policies and procedures required by the ARP/CSLFRF award terms and Uniform Guidance.			
1. Does the subrecipient have written policies and procedures to <u>adequately administer</u> the ARP/CSLFRF subaward?			
2. Does the subrecipient have a written conflict of interest policy for their employees?			
3. Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (<u>segregation of activities, etc.</u>)?			
4. If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with ARP/CSLFRF and Uniform Guidance requirements?			
What procedures does the subrecipient use to identify and account for federal property purchased with subaward funds?			
Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (<u>inventory control, etc.</u>)?			
Describe any technical <u>assistance/training</u> provided to subrecipient during the project period.			

--

Employee Reimbursement <input type="checkbox"/> N/A	Yes	No	N/A
General Comments			
Request a copy of the employee reimbursement policy, and/or have the subrecipient describe the procedure for approving and documenting expenses that are reimbursed.			
1. Are detailed receipts (i.e., receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement?			
2. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment ???			
3. Does the subrecipient have a Reimbursement Policy?			
Examine two or more reimbursements that were paid out of the grant being monitored.			
4. Were the detailed receipts provided to support the amounts requested?			
5. Were the expenses in compliance with grant requirements/guidelines and UG?			
6. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement?			
General Comments			

Equipment <input type="checkbox"/> N/A	Yes	No	N/A
What is the purchasing procedure for equipment purchased with grant funds? Attach copies of relevant policies and of any purchasing documentation during the review period.			
How is equipment inventoried, insured, and managed? Attach copies of relevant policies and current inventory information.			
What is the procedure for transferring equipment purchased with grant funds to another entity? Attach copies of relevant policies and documentation for any transfers during review period.			
Request an inventory list, physically locate selected items, and examine items to ensure compliance.			
1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?			
2. Has all equipment indicated as purchased actually been purchased?			
3. Was equipment purchased in accordance with required procurement rules/policies?			
4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement dates?			
5. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the subaward budget?			
6. Is equipment purchased with subaward funds in prior years still in inventory and still being used for subaward purposes?			
7. Has the inventory been updated, and did it account for all items transferred to other entities?			
8. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that			

Financial Management	<input type="checkbox"/> N/A	Yes	No	N/A
What is the Accounting System for each grant program?				
1. <u>Is there a separate accounting for all financial transactions for the subaward?</u>				
2. <u>Is a process in place to prevent co-mingling of funds?</u>				
3. <u>Does the accounting system prevent obligation or expenditure of funds outside the subaward's period of availability?</u>				
4. <u>Are accounting records supported by source documentation?</u>				
5. <u>Were any illegal transfers or unusual activities noted during a review of the subrecipient's fund activity reports?</u>				
General Comments				
6. <u>Does the system provide for prompt and timely recording and reporting of all financial transactions?</u>				

7. <u>Is proper Fiscal record retention being followed (through Dec. 31, 2031)?</u>				
What is the process for approval and payment of expenditures and posting to the General Ledger?				
8. <u>Are subaward costs identified as eligible prior to encumbering funds and placing an order?</u>				
9. <u>Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor?</u>				
10. <u>Are all invoices reviewed by the project director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment?</u>				
11. <u>Are disbursements fully support by invoices, requisitions, purchase orders, or similar documents?</u>				
12. <u>Are cancelled checks or warrants available for review?</u>				
13. <u>Were all subaward funds that were received disabused within the allowable timeframe?</u>				
What is the reconciliation process, and how are errors or adjustments handled?				
14. <u>Does the subrecipient perform routine reconciliations of its records against the General Ledger? By whom and how often?</u>				
15. <u>Does the subrecipient have sufficient internal controls related to reconciliations?</u>				
16. <u>Were actions taken to promptly correct any errors and/or resolve issues?</u>				
General Comments				

Other Direct Costs <input type="checkbox"/> N/A				N/A		
How are rent, utilities, and other items allocated for the program?						
1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts?						
2. Are receipts, bills, and invoices properly maintained?						
3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget?						
4. Are costs shared with other programs or funding sources? If yes, how are costs allocated?						
General Comments						

Describe the payroll process and who is paid by the subaward.				Yes	No	N/A
1. Are personnel files maintained for each employee that include current job description, performance and evaluations, and changes in pay rates?						
2. Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the subaward charged.						
3. Are individual employee time sheets and attendance records:						
• Prepared and signed by each employee for each pay period?						
• Viewed and signed by each employee's supervisor?						
• Reconciled to the payroll master ledger?						
Are all authorized staff positions filled for the approved budget?						
5. Are staff salaries consistent with the approved budget?						
6. Are fringe benefits the same as what is listed in the approved budget?						
General Comments						

Reporting Requirements <input type="checkbox"/> N/A				Yes	No	N/A
Subrecipients are required to report on progress toward implementing plans described in their application/proposal.						
1. Progress reports must be submitted based on approved work plan. Have all of reports been submitted for this reporting period?						
2. Are there any outstanding data elements that must be tracked and reported by the subrecipient? If so, detail the plan for the subrecipient to comply with this requirement.						
Comments						

Supplies & Materials <input type="checkbox"/> N/A		Yes	No	N/A
Explain the process of allocating supply costs to the subaward.				
1.	Are purchases of supplies approved and well documented by quotes, invoices, or receipts?			
2.	Are expenditures for supplies consistent with the approved budget?			
3.	Is there a substantial <u>supply inventory remaining at the project termination date</u> ?			
4.	Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?			
General Comments				

Travel/Vehicle Mileage <input type="checkbox"/> N/A		Yes	No	N/A
Request a copy of the subrecipient's travel policy or have them describe the procedure for approving and documenting travel expenses.				
1.	Is employee travel approved in advance by a supervisor or <u>project manager</u> ?			
2.	Are travel expenditures documented with expenses reports and/or detailed receipts?			
3.	Are travel expenditures appropriately supported within subaward guidelines and in the approved budget?			
4.	Are mileage reimbursements supported by a mileage log or similar documentation?			
General Comments				

Single Audit Review <input type="checkbox"/> N/A		Yes	No	N/A
Obtain a copy of the subrecipient's most recent audit from FAC. . Attach it to this review form.				
1.	Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified?			
2.	Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? Were any other operational issues such as the handling of assets, lack of policies and procedures, contract non-compliance, etc., which would impact Federal dollars received?			
3.	Were past audit findings and/or questioned costs for federal awards satisfactorily resolved?			
	Was any control issue identified which would impact the processing of Federal grant dollars (i.e., control weaknesses)?			
General Comments <i>(If yes response to questions 1, 2, and/or 4, then comment on the issues noted from the audit and how this was addressed during the onsite review.)</i>				

E) RECOMMENDED CHANGES AND/OR NEW MONITORING INTERVENTIONS

Please document any recommendations for financial, programmatic, or other changes. Indicate if further monitoring interventions are warranted.

F) FFATA REPORTING REQUIREMENTS

In accordance with 2 CFR Chapter 1, Part 170 *Reporting Sub-Award and Executive Compensation Information*, Prime Awardees awarded a federal grant are required to file a FFATA sub-award report by the end of the month following the month in which the prime awardee awards any sub-grant equal to or greater than \$30,000. The reporting requirements are as follows:

This requirement is for both mandatory and discretionary grants awarded on or after October 1, 2010.

- All sub-award information must be reported by the prime awardee. For those new Federal grants as of October 1, 2010, if the initial award is equal to or over \$30,000, reporting of sub-award and executive compensation data is required.
- If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$30,000.
- If the initial award equals or exceeds \$30,000 but funding is subsequently deobligated such that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirements of the Transparency Act and this Guidance.

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SUBJECT: CREDIT CARD PROCESSING POLICY

EFFECTIVE DATE: June 12, 2018

REVISION DATE: June 11, 2019; January 16, 2024; February 18, 2025

REVIEW DATE: May 25, 2018; June 11, 2019, July 30, 2020; July 26, 2021;
January 17, 2023; January 16, 2024; February 18, 2025

POLICY STATEMENT: Merchant credit or debit card transactions are monetary transactions and are subject to the same control and reconciliation policies as cash transactions. Improper protection of merchant card data, whether in electronic or paper form, could lead to a security breach that may result in customer ill-will, fines, legal fees and response-related costs. All technology implementation associated with the credit card processing must be in accordance with the Payment Card Industry (PCI) Data Security Standard. The goal of the PCI Data Security Standard is to protect cardholder data and sensitive authentication data wherever it is processed, stored or transmitted. Violations of this policy and these procedures may result in disciplinary action, termination of employment or legal action.

DEFINITION: We currently use credit card terminals with cellular service for processing in our clinical accounts receivable, behavioral health, and environmental health locations. Current process does not use a computer or any device connected to our network. We use the PCI Data Security Standard SAQ B (Self-Assessment Questionnaire) for these terminals.

We currently use credit card terminals connected to our data network for clinic and dental registration areas. No data is stored on the network. These devices use End-to-End encryption. Once the card is swiped or inserted, the numbers are encrypted as they traverse our network and the internet until they are decrypted by GlobalPay. We use the PCI Data Security Standard SAQ D for these terminals. Employees are trained on how to process credit cards safely and securely, and on the importance of cardholder data security.

PROCEDURES TO BE FOLLOWED:

1. PERMITTED PROCESSES:

- 1.1. Entering credit card number or swiping credit card while customer is present.
- 1.2. Entering credit card number while customer is on the phone.
- 1.3. Writing down a credit card number on a sheet of paper to type into credit card terminal. This sheet of paper must be secured until the credit card has been processed and then placed in a Shred-It bin. Under no circumstances should this information be stored.
- 1.4. Only the last four digits of a credit card number is displayed on printed receipts.

- 1.5. Only employees authorized by management are handling and processing customer's credit cards, and using the credit card machines.
 - 1.6. Cardholder data received via an unintended channel should be immediately removed. An example of this would be receiving an email from a customer with cardholder data. If this happens, do not "reply" using the same email that contains the cardholder data. Contact the customer via an alternate communication to complete the transaction or remove sensitive data from the email response before replying.
 - 1.7. When necessary communicate with clients on the risks of sending cardholder data through unsecure channels and ensure customers are aware of our secure methods for submitting payment information.
 - 1.8. Report to your supervisor if you aware of any tampering or substitution of devices.
 - 1.9. A daily accounting of receipts from our patient software systems should be balanced against merchant card transactions via daily batch settlement reports. The actual funds for the merchant card transactions are electronically deposited into the agency's bank account automatically and reconciled by the Finance Department.
2. **PROHIBITED PROCESSES:**
- 2.1. Storing CHD (cardholder data) on paper following the completion of a transaction as it must be disposed of immediately in a Shred-IT bin.
 - 2.2. Receiving credit card numbers and storing credit card numbers in any digital format. This includes Excel, Word, PDF files, in Email, in instant chat and also in any database.
 - 2.3. Scanning in any paperwork which contains credit card numbers.
 - 2.4. Employees making any changes to the credit card terminals without authorization.
 - 2.5. No employee may disclose or acquire any information concerning a cardholder's account without the cardholder's consent. Employees shall not sell, purchase, provide, disclose or exchange card account information or any other transaction information to any third person other than Cabarrus Health Alliance (CHA) Staff for assistance, to merchant card processor, to any Card Association as applicable, or as may be required by applicable law or regulation.
 - 2.6. Accepting payment cards for cash advances.

Date

Board Chairman

SUBJECT: PUBLIC HEALTH, PRIMARY CARE, AND DENTAL SERVICES BILLING POLICY

EFFECTIVE DATE: November 14, 2017

REVISION DATE: October 31, 2017; August 1, 2018; July 26, 2021

REVIEW DATE: October 31, 2017; August 1, 2018, August 1, 2019; July 30, 2020; July 26, 2021; January 17, 2023; January 16, 2024

POLICY STATEMENT:

This policy provides guidelines to be followed when billing charges for public health, primary care services and dental rendered by the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). We are committed to preventing fraud and abuse in billing and are responsible to submit only charges that are truthful and accurate, that reflect medically necessary or appropriate services, and that are fully supported by health care record documentation. Attention is given to submitting a correct claim for payment the first time. This policy may be revised at any time if necessary and will be reviewed at least annually.

BILLING MEDICAID AND THIRD PARTY INSURANCE

Clients presenting with third party health insurance coverage where copayments are required shall be subject to collection of the required copayment at the time of service. For Family Planning (Title X) clients, the copay may not exceed the amount they would have paid for services based on sliding fee scale (SFS). For STD clients copays will not be collected per NC administrative code (10a nca 41a .0204).

Patients will electronically or manually sign a consent allowing CHA to file insurance and a copy of the insurance card will be scanned at that time into the patient's medical record.

Third party is billed the total amount of the service provided and will not receive the benefit of the SFS. The client is then billed for the amount insurance states is patient responsibility based on the SFS if applicable.

Claims are filed electronically using our patient management systems or a claims clearinghouse for both clinical and dental claims.

Payments are posted electronically/manually to patient accounts. If applicable, secondary insurance is filed.

Denials are researched using the Remittance Advice (RA) for Medicaid and Medicare and EOB's (explanation of benefits) for private insurance. Any denials deemed incorrect are resubmitted as quickly as possible. Any remittance or final denial is posted to the patient's account. Remaining balance for Medicaid or Medicare clients will be adjusted off unless it was for a non-covered service that the client was made aware of prior to the service being rendered.

If a patient has any form of third-party reimbursement, the payer should be billed , unless confidentiality is a barrier. Filing an insurance claim will result in an EOB being sent to the subscriber which would violate confidentiality if requested. Patients requesting confidentiality will sign a form that states how they will allow us to contact them and how they wish to handle payments/billing. Patients that receive STD services sign an electronic statement on the STD consent for treatment form stating whether they want services billed to their insurance. Medicaid will be billed as the payer of last resort. Patients should be made aware that they will be responsible for any balance remaining where insurance states patient responsibility. This may include coinsurance, deductibles and non-allowed charges (applied to the SFS). Family Planning clients will pay the lesser of the copay or where they fall on SFS as required by Title X.

Date

Board Chairman

**SUBJECT: PUBLIC HEALTH AND PRIMARY CARE SERVICES
DEBT MANAGEMENT POLICY**

EFFECTIVE DATE: July 1999

REVISION DATE: February 2000; June 2000; September 2002; January 2004;
August 2006; November 13, 2007; June 17, 2008; July 30, 2009;
July 26, 2010; September 13, 2011; January 30, 2013; September
26, 2014; April 6, 2016; December 30, 2016; December 30, 2017;
May 18, 2018; April 30, 2020; October 6, 2021

REVIEW DATE: February 2000; June 2000; September 2002; January 2004;
August 2006; November 13, 2007; June 17, 2008; July 30, 2009;
July 26, 2010; September 13, 2011; January 30, 2013; September
27, 2013; September 26, 2014; December 30, 2015; April 6, 2016;
December 30, 2016; December 30, 2017; May 18, 2018; April 30,
2020; March 24, 2021; October 6, 2021; January 17, 2023; January
16, 2024; February 18, 2025

POLICY STATEMENT:

To implement policies and procedures ensuring collection of debts by providing necessary follow-up actions on delinquent debts resulting from billings initiated by the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA).

Debt management follows a logical path or series of events, beginning from the time the service is provided to the point when it is determined that a debt is uncollectible and should be written off.

All staff members involved in fee services shall consistently follow the established guidelines for fee collection through the policy and procedure statements addressed in this document, and shall hold all client information confidential.

1. FEE COLLECTION

- 1.1. At the time of services are received, the patient will be informed of the cost of the service for that visit and of the balance of their account. Payment is due and expected at the time services are rendered. Fees may be paid by cash, check, money order, credit card, debit card or on-line payments. An itemized receipt will be provided to individuals at time of payment showing charges less any allowable discounts. Medicaid and third party payment plans will be billed showing total charges without applying any discount. However, all chargeable fees are the responsibility of the patient. Clients presenting with third party insurance coverage where co-payments are required, shall be subject to collection of the required co-payment at the time of service. For Family Planning (Title X) clients, the co-payment must not exceed the amount they would have paid for services on a sliding scale fee. Failure to pay a charge for services when rendered constitutes a debt for collection and we will endeavor to collect the unpaid balance.

- 1.2. Each self-pay family planning client including zero pay clients will be given a receipt showing the total charges for their services, the discounted amount due to where they fall on the sliding fee scale, any amount paid on the account and the outstanding balance.
- 1.3. Fees will be collected prior to the provision of environmental health services unless prior authorization has been granted.
- 1.4. Any payment received at the time of visit shall be applied to current day's charges and any overage to oldest unpaid charges. Any payment received via mail shall be posted to the oldest unpaid charge unless otherwise specified by client.
- 1.5. Payment for services provided are due on the day of service, however, when the patient is unable to pay in full at the time services are rendered; a receipt will be issued for partial payment. A patient may discuss, establish, and sign a payment plan with agency personnel. **When a patient requests "confidential contact" status,** discussion of payment of outstanding debts shall occur at the time service is rendered. No statements will be mailed. Client is reminded every visit of their account balance and their responsibility for the balance.
- 1.6. If the debtor doesn't pay on the service date or has a balance over \$200.00 a legally enforceable written payment agreement may be obtained from and signed by the debtor that specifies all of the terms of the installment arrangement and contains a provision accelerating the debt payment in the event the debtor defaults. The size and frequency of the installment payments should bear a reasonable relationship to the size of the debt and the debtor's ability to pay. If possible, the installment payments should be sufficient in size and frequency to liquidate the debt in no more than one year. Medical Records staff, Supervisors, Clinic Directors, and Finance staff have the authority to discuss payment arrangements with clients. In the event the client fails to pay their debts as set forth in their installment agreement, the CHA has the ability to deny any future services to the debtor that is not statutorily required, until he/she pays the delinquent debt.
- 1.7. Clients will have 45 days to make payment of any monies received from any source that is sent directly to them as payment for services received from the CHA and also a copy of the benefits summary received from the payment source.
- 1.8. A prompt pay discount of 10% may be given if patient asks or at the discretion of the Chief Finance Officer (CFO), Accounts Receivable Supervisor or designee to reduce collection costs. Prompt pay discounts should not be applied to balances due after insurance payments, deductibles, or co-pays. Payments must be made within thirty (30) days of the patient's being informed of the discount offer.

2. SERVICE DENIALS OR APPOINTMENT RESTRICTIONS

- 2.1. Service denials or appointment restrictions will be applied to patients who do not make a

“good faith effort” ⁽¹⁾ to pay unless restricted by State or Federal regulations. ⁽²⁾ Any exceptions will require approval of the Medical Director AND CFO, or their designee(s), on a case by case basis. Family Planning services will not be denied because the client has a delinquent account balance. Clients presenting for emergency services can never be denied. Patients will be encouraged to pay their balance at the time of service. Patient payment plans will be established upon need or request and monitored by the CHA financial services department. Services will not be denied until after a clinic visit during which the purpose and details of the fee system are explained. Patients with active Medicaid will not be denied or have appointment restrictions if they have outstanding balances or in debt setoff.

3. RETURN CHECK FEE

3.1. A service charge fee will be applied to a patient’s ledger for a returned check. The client will be notified and the fee and check must be paid in full with cash or credit card before the client receives a future appointment unless restricted by State or Federal regulations.

4. PATIENT STATEMENTS

4.1. A patient statement will be sent monthly from the date of service reminding patient of account balances of \$3.00 or more. Patient statements will continue to be sent monthly until the balance is paid in full. Accounts, with the exception of Family Planning, will be turned over to a collection agency or collection attempt to be made by the CHA Finance Department. The patient will be given a patient service ledger for balance information at the time services are rendered.

5. COLLECTION OF UNPAID DEBTS

5.1. A Family Planning patient, with a past due account of any amount, will never be required to meet with the Health Director/Chief Executive Officer (CEO) as an attempt to collect the past due amount.

5.2. A collection attempt will be made by the CHA Finance Department on accounts that have no activity after three months. If there is no response after this attempt, outstanding accounts may either be submitted to the North Carolina Debt Setoff Collection Clearinghouse, pursuant to which qualifying debts may be automatically deducted from any State tax refund or lottery winnings that is owed or turned over to a collection agency unless restricted by State or Federal regulations. Family Planning patients will not be sent to a Collection Agency for collecting past due amounts. Family Planning patients that are confidential contacts will not be sent to the North Carolina Debt Setoff Collection Clearinghouse.

6. DEBT WRITE-OFFS

6.1. When it is determined that the debt is basically uncollectible and no activity has been reported during the preceding 12 months or if a notification of client bankruptcy or deceased status is received the account will be considered uncollectible. An itemized list

⁽¹⁾ Good Faith Effort – payment of 10% of total bill per month or adherence to established patient payment plan.

⁽²⁾ See CHA policy for protocol regarding dismissing client from services.

of uncollectible outstanding patient balances will be prepared at least annually for the Health Director/CEO's and CFO's review and approval.

- 6.2. Staff members may take request to have fees waived to the Clinical Director or designee for patients unable to pay and do not qualify for the schedule of discounts (SFS). Fees of individuals may be waived once determination is made and if good cause is found. Documentation of waived fees will be placed in a patient note in the patient management system along with name of authorizing person and date. Patient will be notified of determination in person if here for an appointment or by phone.
- 6.3. The patient should never be informed that a debt has been written off with the exception of a Title X who has fees waived.
- 6.4. A patient that returns to the CHA within 60 months (5 years) after a bad debt has been determined uncollectible shall have the bad debt write-off reactivated as a prior balance and the billing process actively resumed according to the CHA Fee Policy.
- 6.5. The Accounts Receivable system shall indicate the recording of the bill as uncollectible and evidence shall be on file to document required billings. The system will also apply a consistent method of "aging" accounts.
- 6.6. Any balances less than \$1.00 will be written off when accounts are reviewed for collection letters or when bad debt write-offs are done.
- 6.7. Any balances written off for minors will not be reinstated if they return for services as an adult.

7. BANKRUPTCY

- 7.1. A legal notification must be received from the Bankruptcy Court. Once received, the patient's account will be flagged to indicate that bankruptcy has been filed and the patient is no longer obligated for his/her outstanding debt. No further attempts will be made to collect the outstanding account. The account may be written off as an uncollectible debt. If the patient returns for services, the patient will not be responsible for any debt prior to filing bankruptcy.

8. REFUNDS

- 8.1. Refunds on patients' accounts will be processed for amounts exceeding \$1.00 by the Finance Department unless otherwise requested by patient or third party payer. Any credits found on accounts will be used when possible before refunding. Credits can be used on any account patient has responsibility for, including any previous bad debt write offs. Only credit amount will be added back to account.

9. FOSTER PARENT OBLIGATION

9.1. Foster parents are not responsible for any debts incurred before child was placed in their care. Any previous debts are the responsibility of parent or guardian at that time.

9.2. The Debt Management Policy may be revised at any time if necessary and will be reviewed at least annually. This policy does not include dental services.

Date

Board Chairman

SUBJECT: **DENTAL CLINIC DEBT MANAGEMENT POLICY**

EFFECTIVE DATE: January 2004

REVISION DATE: August 2006; January 14, 2004; November 13, 2007; June 17, 2008; June 17, 2008; July 30, 2009; July 26, 2010; January 30, 2013; February 28, 2014; September 29, 2014; December 30, 2016; December 30, 2017; May 18, 2018; April 25, 2019

REVIEW DATE: August 2006; January 14, 2004; November 13, 2007; June 17, 2008; June 17, 2008; July 30, 2009; July 26, 2010; December 20, 2011; January 30, 2013; February 28, 2014; September 29, 2014; December 30, 2015; December 30, 2016; December 30, 2017; May 18, 2018; April 25, 2019; April 30, 2020; March 24, 2021; February 25, 2022; January 17, 2023; January 16, 2024; February 18, 2025

POLICY STATEMENT:

To implement policies and procedures ensuring collection of debts by providing necessary follow-up actions on delinquent debts resulting from billings initiated by the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). This policy covers dental health services only.

Debt management follows a logical path or series of events, beginning from the time the service is provided to the point when it is determined that a debt is uncollectible and should be written off.

Fees for the CHA services are authorized in accordance with a plan recommended by the CHA Board when they are not otherwise prohibited by law.

1. FEE COLLECTION

1.1. At the time services are received, the patient will be informed of the cost of the service for that visit and of the balance of their account. Payment is due and expected at the time services are rendered. Fees may be paid by cash, check, money order, and credit card, or debit card. An itemized receipt will be provided to individuals at time of payment showing charges less any allowable discounts. Medicaid and third party payment plans will be billed showing total charges without applying any discount. However, all chargeable fees are the responsibility of the patient. Any visit co-pay amounts must be paid at the time of service and is not subject to the sliding eligibility scale. Clients will be expected to pay any applicable deductibles or co-payments. Failure to pay a charge for services when rendered constitutes a debt for collection and we will endeavor to collect the unpaid balance.

1.2. Any payment received at the time of visit shall be applied to current day's charges and

any overage to oldest unpaid charges. Any payment received via mail shall be posted to the oldest unpaid charge unless otherwise specified by client.

- 1.3. Payment for services provided are due on the day of service; however, when the patient is unable to pay in full at the time services are rendered, a receipt will be issued for partial payment. A patient may discuss, establish, and sign a payment agreement with agency personnel. Client is reminded at every visit of their account balance and their responsibility for the balance.
- 1.4. If the debtor doesn't pay on the service date or has a balance over \$200.00 per patient or \$400 per family, a legally enforceable written payment agreement may be obtained from and signed by the debtor that specifies all of the terms of the installment arrangement and contains a provision accelerating the debt payment in the event the debtor defaults. The size and frequency of the installment payments should bear a reasonable relationship to the size of the debt and the debtor's ability to pay. If possible, the installment payments should be sufficient in size and frequency to liquidate the debt in no more than one year. In the event the client fails to pay their debts as set forth in their payment agreement, the CHA has the ability to restrict or deny any future services until he/she pays the delinquent debt unless they are below 100% of federal poverty level and we cannot refuse to provide services if they are unable to pay.
- 1.5. Clients will have 45 days to make payment of any monies received from any source that is sent directly to them as payment for dental services received from CHA and also a copy of the benefits summary received from the payment source.

2. DISCOUNTS

- 2.1. A prompt pay discount of 10% may be given if patient asks or at the discretion of the Chief Finance Officer (CFO), Accounts Receivable Supervisor or designee to reduce collection costs. Prompt pay discounts should not be applied to balances due after insurance payments, deductibles, or co-pays. Payments must be made within thirty (30) days of the patient's being informed of the discount offer.
- 2.2. Employee discounts will be given on CHA dental services. This also includes family members of the employee that are immediate family members living in the same household. Employees/Family will receive either a 20% discount or the sliding fee scale discount whichever is more beneficial to the employee but not both discounts. Discount will be applied after any insurance payments are made.

3. SERVICE DENIALS OR APPOINTMENT RESTRICTIONS

- 3.1. Service denials or appointment restrictions will be applied to patients who do not make a "good faith effort" ⁽¹⁾ to pay unless restricted by State or Federal regulations. ⁽²⁾ Emergency services can never be denied. Patients will be encouraged to pay their balance

⁽¹⁾ Good Faith Effort – payment of 10% of total bill per month or adherence to established patient payment plan.

⁽²⁾ See CHA policy for protocol regarding dismissing client from services.

at the time of service. Patient payment plans will be established upon need or request and monitored by the CHA financial services department. Services will not be denied until after a clinic visit during which the purpose and details of the fee system are explained. Patients with active Medicaid will not be denied or have appointment restrictions if they have outstanding balances or in debt setoff. The Dental Director or designee makes the final decision regarding service limitations/denials or appointment restrictions.

4. RETURN CHECK FEE

- 4.1. A service charge fee will be applied to a patient's ledger for a returned check. The client will be notified and the fee and check must be paid in full before the client receives a future appointment unless restricted by State or Federal regulations. Only the Dental Director or designee can determine exemption from paying these charges prior to having an appointment scheduled if the patient's health or situation warrants otherwise.

5. PATIENT STATEMENTS

- 5.1. A patient statement will be sent monthly from the date of service reminding patient of their account balance.

6. COLLECTION OF UNPAID DEBTS

- 6.1. Collection attempt will be made by the CHA Finance Department on accounts that have no activity after three months. If there is no response after this attempt, outstanding accounts may either be submitted to the North Carolina Debt Setoff Collection Clearinghouse, pursuant to which qualifying debts may be automatically deducted from any State tax refund or lottery winnings that is owed or turned over to a collection agency unless restricted by State or Federal regulations or debt write offs.

7. DEBT WRITE-OFFS

- 7.1. When it is determined that the debt is basically uncollectible and no activity has been reported during the preceding 12 months or if a notification of client bankruptcy or deceased status is received the account will be considered uncollectible. An itemized list of uncollectible outstanding patient balances will be prepared at least annually for the Health Director/Chief Executive Officer (CEO) and CFO's review and approval.
- 7.2. Staff members may take request to have fee waived to the Dental Director or designee, CFO or Financial Services Supervisor or designee for patients unable to pay and do not qualify for the schedule of discounts (SFS). Fees of individuals may be waived once determination is made and if good cause is found. Documentation of waived fees must be made in the patient management system along with name of authorizing person.
- 7.3. The patient should never be informed that a debt has been written off.
- 7.4. When a patient requests to return to the Alliance within 60 months (5 years) after a bad debt has been determined uncollectible and written off, the entire balance must be reinstated and paid in full before an appointment can be made. Only the Dental Director or designee, CFO or Financial Services Supervisor can determine exemption from

payment in full. If an exemption is made the bad debt write-off will be reactivated as a prior balance and the billing process actively resumed according to the CHA Fee Policy.

- 7.5. The Accounts Receivable system shall indicate the recording of the bill as uncollectible and evidence shall be on file to document required billings. The system will also apply a consistent method of “aging” accounts.
- 7.6. Any balances less than \$1.00 will be written off when accounts are reviewed for collection letters or when bad debt write-offs are done.
- 7.7. Any balances written off for minors will not be reinstated if they return for services as an adult.

8. BANKRUPTCY

- 8.1. A legal notification must be received from the Bankruptcy Court. Once received, the patient’s account will be flagged to indicate that bankruptcy has been filed and the patient is no longer obligated for his/her outstanding debt. No further attempts will be made to collect the outstanding account. The account may be written off as an uncollectible debt. If the patient returns for services, the patient will not be responsible for any debt prior to filing bankruptcy.

9. REFUNDS

- 9.1. Refunds on patients’ accounts will be processed for amounts exceeding \$1.00 by the Finance Department unless otherwise requested by patient or third party payer. Any credits found on accounts will be used when possible before refunding. Credits can be used on any account patient has responsibility for, including any previous bad debt write offs. Only credit amount will be added back to account.

10. FOSTER PARENT OBLIGATION

- 10.1. Foster parents are not responsible for any debts incurred before child was placed in their care. Any previous debts are the responsibility of parent or guardian at that time.
- 10.2. The Debt Management Policy may be revised at any time if necessary and will be reviewed at least annually. This dental policy applies to dental services only.

Date

Board Chairman

SUBJECT: RESERVE POLICY

EFFECTIVE DATE: August 12, 2008

REVISION DATE: July 26, 2010; December 31, 2012

REVIEW DATE: July 22, 2009; July 26, 2010; December 8, 2011; December 31, 2012; February 28, 2014; April 24, 2015; May 2, 2016; May 9, 2017; April 25, 2018; March 14, 2019; April 28, 2020; March 24, 2021; February 25, 2022; March 21, 2023, March 19, 2024; February 18, 2024

POLICY STATEMENT:

The Public Health Authority of Cabarrus County dba Cabarrus Health Alliance shall maintain an appropriate reserve in the fund balance to meet state statutes and sustain operations during unanticipated emergencies and disasters.

General

In accordance with state statute, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

Cabarrus Health Alliance will maintain an undesignated fund balance that exceeds eight percent (8%) of general fund expenditures in accordance with the North Carolina Local Government Commission’s (LGC) recommendation. Based on historical cash flow analysis, Cabarrus Health Alliance shall maintain a target goal of fifteen percent (15%) of general fund expenditures. These funds will be used to avoid cash-flow interruptions, generate interest income, sustain operations during unanticipated emergencies and disasters and/or initiate new programs.

Date

Board Chairman

SUBJECT: NC DEBT SETOFF PROCEDURES POLICY

EFFECTIVE DATE: November 1, 2007

REVISION DATE: July 15, 2008; July 28, 2010; March 27, 2012; January 14, 2013; December 28, 2016; December 28, 2017; October 29, 2019; October 29, 2020; May 15, 2023; January 16, 2024

REVIEW DATE: July 15, 2008; July 30, 2009; July 28, 2010; March 27, 2012; January 14, 2013; January 9, 2014; December 18, 2014; December 30, 2015; December 28, 2016; December 28, 2017; December 28, 2018; October 29, 2019; October 29, 2020; September 22, 2021; May 15, 2023; January 16, 2024; February 18, 2025

POLICY STATEMENT:

Per North Carolina General Statute 105A 1-16, local governments may submit debtors to the North Carolina Department of Revenue to collect money owed. For a client to be submitted to the debt setoff process, their debt must be at least 60 days delinquent and must total \$50 or more.

CHA will adhere to 42 CFR part 2 laws as it applies to the restrictions on disclosures under GS 2.12 applicability: The restrictions on disclosures apply to any records which would identify a patient as having or having had a substance use disorder either directly, by reference to publicly available information, or through verification of such identification by another person; **and** contain alcohol or drug abuse information obtained by a federally assisted alcohol or drug abuse program for the purpose of treating substance use disorder, making a diagnosis for that treatment, or making a referral for that treatment.

As a representative of the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA) the Finance Department and/or person appointed as the Debt Setoff Coordinator will determine clients to be submitted to the Debt Setoff Program. Clients marked as a confidential contact will not be submitted to the Debt Setoff Program. The following process is followed when submitting a client into the Debt Setoff Program:

PROCEDURES TO BE FOLLOWED:

1. Clients with accounts 90 days past due will be sent a generic collection letter informing them they have 15 days to pay their account to keep it in good standing. Next, a notification letter will be sent to the client informing them of the debt owed to CHA. Clients have 30 days to make a payment on the account. They can request a hearing with the Chief Finance Officer (CFO) and/or Accounts Receivable Program Manager and/or Debt Setoff Coordinator to contest the debt. If they do not respond within 30 days, their name may be submitted to the Department of Revenue and debt taken from their NC State tax refund or lottery winnings (if applicable). Clients will not be sent to the NC Debt Setoff Clearinghouse that do not have a valid Social Security number or a valid Individual Taxpayer Identification number (W-7) on file.

2. Notification letters received back to CHA as undeliverable for any reason will be scanned into the client's electronic medical record by the Finance staff.
3. Phone calls from clients about their debt after receiving the notification letter are to be forwarded to the Debt Setoff Coordinator, Accounts Receivable Program Manager, or Dental designee who will answer questions, explain debt owed, if necessary, and document communication with client in the patient management systems. Any necessary remarks will be posted in the patient management system.
4. Debt Setoff Coordinator will determine a date for applicable clients to be submitted to the Clearinghouse.
5. Debt Setoff Coordinator and/or dental billing staff will perform a final review of each client's account.
6. Debt Setoff Coordinator will submit applicable names to the Clearinghouse by designated date.
7. Debt setoff money collected for CHA is electronically transferred to the NCCMT account.
8. Debt Setoff Coordinator will post debt setoff monies to applicable client accounts for clinical services and delegate the task to Dental Finance for dental services.
9. Clients who receive a notification letter and make a partial payment before compliance date will not be submitted to the Clearinghouse. If payments are not made on the balance remaining, the collection process will start over.
10. When a client under the age of 18 years old is being registered into the patient management system, agency staff is to ask the legally responsible person for their Social Security number and enter into the Responsible Party Social Security Number field on the registration screen.
11. Each new and existing client will sign and review the "Financial Policy Information" form that informs them that, if applicable, their debt may be submitted to the Debt Setoff clearinghouse to be taken from their available NC State tax refund or lottery winnings. This does not include newborns seen on rounds at the hospital.
12. If there is a discrepancy in the account, the Debt Setoff Coordinator will refund any amount owed to the client and verify that the adjustment is entered into the patient management system.

Balances will remain in Debt Setoff until December 31st, five years from the date it was entered. If a payment is received, the expiration date will be extended by one year. If a new debt is added to a client's debt already in Debt Setoff, the expiration date of the earlier debt(s) will be changed to the expiration date of the new debt. At the time of expiration, balances will be checked to see if they are eligible for bad debt write-off. If not eligible, balance will remain in Debt Setoff until there has been no activity on the account and they are eligible for a bad debt write-off.

Date

Board Chairperson

**SUBJECT: PUBLIC HEALTH & PRIMARY CARE SERVICES
ELIGIBILITY POLICY**

EFFECTIVE DATE: July 1999

REVISION DATE: June 2000; September 2002; January 2004; August 2006; November 13, 2007; June 17, 2008; July 30, 2009; July 26, 2010; December 20, 2011; January 30, 2013; June 10, 2013; September 27, 2013; September 26, 2014; April 6, 2016; May 9, 2017; April 18, 2018; March 11, 2019; April 30, 2020; November 8, 2021; May 31, 2022

REVIEW DATE: June 2000; September 2002; January 2004; August 2006; November 13, 2007; June 17, 2008; July 30, 2009; July 26, 2010; December 20, 2011; January 30, 2013; June 10, 2013; September 27, 2013; September 26, 2014; December 30, 2015; April 6, 2016; May 9, 2017; April 18, 2018; March 11, 2019; April 30, 2020; March 24, 2021; November 8, 2021; May 31, 2022; May 16, 2023; May 1, 2024

POLICY STATEMENT:

The purpose of this policy is to determine the financial and residency requirements for patients requesting services from the Public Health Authority of Cabarrus County dba Cabarrus Health Alliance (CHA). This policy covers all public health services, pediatric primary care services and extensive maternal health services. The guidelines for the NC Department of Health & Human Services Purchase of Medical Care Services Payment Programs **are not** part of this policy. Those guidelines can be found online at <https://publichealth.nc.gov/lhd/pomcs.htm>. The WIC program has specific eligibility guidelines, which are partially incorporated in this policy. The complete WIC eligibility guidelines are documented in the NC WIC Interim Program Manual, which can be found online at <http://www.nutritionnc.com/wic/crossroads.htm>. Eligibility guidelines for dental health services are not part of this policy.

CHA shall assure that no person, on the grounds of race, color, age, religion, sex, marital status, immigration status, national origin or otherwise qualified handicapped individual, solely by reason of his/her handicap (unless otherwise medically indicated), be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity.

1. FINANCIAL REQUIREMENTS:

The following public health programs: Family Planning, Maternal Health and Child Health, are mandated to see patients at 100% poverty and below, and Medicaid patients. Primary care services not covered by state and/or federal grant funds will have fees and copays assessed.

CHA will see patients for all public health services, regardless of income status, except for WIC.C) Applicants are eligible for WIC if their gross family income is no more than 185% of the Federal Poverty Income Guidelines. The income scales for public health services will be updated according to state guidelines (usually annually) per program, and patients will be placed on the sliding scale according to their income and family size. The Family Planning and GYN Programs utilize the 101-250% sliding fee scale. The Child Health, Pediatric Primary Care Programs, Adult Primary and Maternal Health Program utilizes the 100-200% sliding fee scale. The Breast and Cervical Cancer Program utilizes the recommended program's poverty level scale.

RESIDENCY REQUIREMENTS:

Public Health:

Due to Federal/State program rules, patients who apply for Family Planning, STD, and Immunization public health program services must be seen regardless of income or residency status. Only NC residents may apply for the NC WIC program. Persons requesting program services are not required to apply for Medicaid.

Maternity services will be available for individuals who choose CHA. CHA will give priority to Cabarrus County or Kannapolis City residents and the Clinic Director or designee can deny or restrict services to out of county residents based on demand for services, capacity and caseload of clinic. The Clinic Director or designee must approve any exceptions for clients requesting services in the Maternal Health Clinic.

Child Health and Pediatric Primary Care services will be available for individuals who choose CHA from birth to age 21. CHA will give priority to Cabarrus County or Kannapolis City residents and the Clinic Director or designee can deny or restrict services to out of county residents at any time based on demand for services, capacity and caseload of clinic. The Clinic Director or designee must approve any exceptions for clients requesting services. Patients will be seen for Child Health or Pediatric Primary Care if they have current Carolina Access III from a county with a Carolina Access contract (Rowan, Stanly, Mecklenburg) (this does not include Presumptive Medicaid). Members with one of our contracted health plans will be seen

(1) Patients who have HMO and/or PPO insurance will be encouraged, but cannot be required, to see their primary care physician for public health services.

regardless of county due to contract guidelines. Established Child Health patients no longer residing in county will be seen regardless of payor source if they choose.

Proof of Residency:

Proof of residency (with patient's name, parent or guardian if minor) will be required at time of eligibility process for Child Health and/or Maternal Health services. Patients and or additional family members may be requested to provide proof of residency. The following sources may be used:

- Current utility bill (current - within past two months) with their name and address; or
- Driver's license; or
- Official ID issued by NCDMV; or
- Current rent receipt or rental agreement on official company form with address (current - within past two months); or
- Official Cabarrus County school enrollment/registration form with child(ren)'s address; or
- Matricula Consular may be used for proof of address
- DSS correspondence

2. ASSESSMENT OF FAMILY SIZE & INCOME:**Determining family size (economic unit):**

To use the Poverty Income Guidelines, the family size must be calculated. A family is defined as a group of related or non-related individuals who are living together as one economic unit. Individuals are considered members of a single family or economic unit when their production of income and consumption of goods are related.

A key rule to apply to all participants, including minors, is that an economic unit must have its own source of income. For example, a pregnant teenager with no income must be considered part of a larger economic unit that provides her support. Also, groups of individuals living in the same house with other individuals may be considered a separate economic unit. For example, two sisters and their respective children who live in the same house are separate economic units if each sister supports herself and her children.

If an unemancipated minor, (2) requesting Family Planning services, does not request confidential contact, the parents' income and insurance information should be taken if a parent is available to provide this information. If a parent is not available, the patient is considered a family of one and only her income is assessed.

Any participant requesting confidential services should be treated as a "family of one" and considered on the basis of the patient's resources alone.

(2) Unemancipated minor -A minor, (under the age of 18), who is under a parent or guardian's care and responsibility. A minor, who is married and living with his/her spouse, is not an unemancipated minor.

A pregnant woman is counted as two in determining family size for the maternal health program. This increased family size may be used to certify her or any other categorically eligible family members. If multiple births are expected, family size should be increased by the number of expected births. Proof of multiple births is not required.

In some cases, counting a fetus in determining family size conflicts with the client's cultural, religious, or personal beliefs. In these situations, this policy can be waived, and the family size would not be increased.

Other examples of economic units are:

- a foster child assigned by DSS is a family of one with income considered to be that paid to the foster parent for support of the child. A foster child cannot confer adjunct income eligibility on family members.
- a student maintaining a separate residence and receiving most of her/his support from her/his parents or guardians may be counted as a dependent of the family or be considered a family of one according to the income of the student for the family planning program because this group is extremely high-risk for unintended pregnancy. A self-supporting student maintaining a separate residence would be a separate economic unit.
- an individual or family in an institution is considered a separate economic unit. For example, if a mother and her children were staying in a shelter for battered women, the income of the other residents is not included.

Determining Income:

In determining income, it is important to remember that a person's income must be counted if he/she is counted as a family member.

Income information reported during the financial eligibility screening for one program can be used for other programs offered in the agency, rather than to re-verify income or rely solely on the client's self-report.

When necessary to determine income, telephone confirmation of past employment termination dates may be required for clients stating they are no longer employed or recent job termination. The Employment Security Commission and other databases may be used to verify the income of applicants or members of their household unit. We reserve the right to verify by telephone any information needed to help in determining eligibility such as employment, verification of household members and income information without compromising confidentiality for those that seek confidential services. Medical release and assignment of benefits form will be given to patients to sign when presenting for services.

Documentation of Income:

Documentation of income will not be required for mandated services such as Sexually Transmitted Diseases, Tuberculosis, Communicable Diseases and Immunizations.

Documentation of income is required for all sliding fee scale services except for Family planning services. Family Planning clients must be informed of the need to bring income information at time of appointment. If a Family Planning client's income cannot be verified after reasonable attempts to do so, eligibility for sliding fee will be based on the client's self-reported income. Gross income shall be used in fee determinations and shall be defined as the combined cash income received by the economic unit (all members in household contributing to the family unit) from the following sources listed in this section.

An applicant will be required and told to bring income/address information on the date of service, or they will be certified at 100% on the sliding scale fee and expected to pay at time of services except for Family Planning services. (3) Applicants have the option to be rescheduled if not able to bring in proof of income. Eligibility will not be retroactive if income information is brought in at a later date for all programs. All patients must present their health insurance or Medicaid card at each visit

SOURCES OF INCOME:

Income from the following sources should be counted:

- Salaries, wages, overtime pay, commissions, fees, tips
- Earnings from self-employment
- Interest earned on investments
- Periodic trust fund payments
- Public assistance money
- Unemployment compensation
- Alimony payments
- Child support payments (cannot consider as income for Family Planning)
- Military allotments
- Social Security benefits
- Veteran's Administration benefits
- Retirement and pension payments
- Worker's Compensation
- Educational stipends more than the cost of tuition and books
- Income tax refunds (annual - not quarterly)
- Allowances paid for basic living expenses
- Regular contributions from individuals not living in the household
- All other sources of cash income except those specifically excluded
- Supplementary Security Income (SSI) benefits
- Prize winnings
- Bank statements (only use for SSI benefits)
- Cash earnings, contributions received
- Disability

(3) If a patient refuses to be certified or does not bring appropriate information to complete certification, this will be noted in our patient management system for documentation of refusal/lack of appropriate information.

- Dividends

Income from the following should not be counted:

- Irregular income that a child earns from babysitting, lawn mowing, or other tasks
- Proceeds from the sale of an asset
- Withdrawals from a bank account
- Gifts
- Inheritances
- Life insurance proceeds or one-time settlements
- Military housing benefits (on base or off)
- Payments under the Low-Income Energy Assistance Act
- Assistance to child or families for Free Lunch and Food Stamps
- Payments received under the Job Training Partnership Act
- Payments to volunteers under Title I (VISTA) and Title II (RSVP, foster grandparents and others) of the Domestic Volunteer Service Act of 1973

TIME FRAME:

To determine gross income, agency staff should consider the income of the family for the past 12 months, the family's current income or the family's income from the past six months; whichever best reflects the family's status. Current income is defined as the income received by the household during the month (4.3 weeks) prior to application. The six-month formula must be used to determine the eligibility of unemployed persons. Income will be determined six months back and six months forward to total 12 months. There may be other sources of income to consider from the prior months (e.g., unemployment compensation, and child support) in determining income.

Following are some examples in which annual income must be used rather than the six-month formula:

- self-employed persons, including any business or seasonally employed persons whose income fluctuates throughout the year.
- patients that provide services or goods for cash would be considered self-employed and would need to provide proof of current taxes.
- a family member on temporary leave of absence (maternal, paternal, family leave, or extended vacation).
- teachers paid on a 10-month basis, who are temporarily on leave during the summer months.

COMPUTING INCOME:

To determine annual or monthly income when you have hourly wages, weekly wages, or bi-weekly wages, use the following approach.

(hourly wage) x	(hours worked/weekly)	x	(52)	(Annual Income)
(hourly wage) x	(hours worked/biweekly)	x	(26)	(Annual Income)
(hourly wage) x	(hours worked/bimonthly)	x	(24)	(Annual Income)

(hourly wage)	x	(hours worked/weekly)	x	(4.3)	=	(Average Monthly Income)
(hourly wage)	x	(hours worked/biweekly)	x	(2.15)	=	(Average Monthly Income)
(hourly wage)	x	(hours worked/bimonthly)	x	(2)	=	(Average Monthly Income)

Converting net income to gross income multiply by 1.25. Multiply gross income by .25 and deduct amount to obtain net income.

When computing income, amounts will not be rounded until data is entered in the computer system.

ZERO INCOME:

If **the applicant reports zero or very little income**, the application must include an explanation of what the family is actually living on. In most cases, a statement of zero income would be acceptable only when the applicant lives on income from sources not counted (see Source of Income List).

Applicant's reporting no income must have a Third-Party Confirmation Letter completed by a reliable third party knowledgeable of the applicant's family income. Reliable third parties are limited to staff of a social service agency, church, relief organization, shelter, legal aid society, school counselor or nurse. Relatives of the applicant or members of the economic unit or CHA employees cannot be third party verifiers. The Third-Party Confirmation Letter must be signed, dated, include a telephone number and on official letterhead. This letter will be scanned into the patient management system. If a Family Planning client who is reporting no income, is unable to provide a Third-Party Confirmation Letter at the time of their appointment, a statement of their income will be accepted.

When necessary to determine income, telephone confirmation of past employment termination dates may be required for clients stating no employment or recent job termination.

INSURANCE:

The patient management system should include the following information about the patient's health insurance coverage:

- Insurance company name
- Policy number
- Insurance company address and telephone number
- Whether or not the patient is covered by the policy
- Whether or not the coverage is an HMO or prepaid plan
- Any known waiting period requirements or benefits exclusions
- Whether or not there are any out-of-network benefits with their HMO plan

The accompanying parent/guardian of an unemancipated minor or a patient requesting confidential services with appropriate insurance benefits for requested public health services would be given the opportunity to choose whether or not to have the insurance filed. This is to avoid breaching the patient's confidentiality in the home via notification from insurance company (EOB) of

services received at CHA. The insured party may not be aware of the patient's request for services.

Patients who receive public health services, will be certified and placed on the sliding scale fee and charged accordingly for services not covered by their insurance with the exception of any applicable copays. Copays are the patients' responsibility . (4)(5) Family Planning clients who have insurance that is being filed, will not be charged more than their sliding fee discount.

Patients who have an HMO or PPO insurance plan listing another agency as their primary care provider and are requesting primary care services from CHA will be asked to change their primary care provider with their plan. referred to their assigned primary care physician for services.

VERIFICATION OF INCOME:

An applicant's reported income can be verified several ways by looking at the applicant's:

- W-2 Form (if represents total income)
- Income Tax Form (If annual income is used, they must be validated by a stamp of the tax preparer or an email confirmation for an on-line verification if prepared electronically.)
- Earnings Statement (pay stub)

An applicant's income will be reported in our patient management system for public health services.

An Income Statement should be completed at the annual income screening, or whenever a change has occurred in the income status of the family/household unit. This statement also includes an authorization giving CHA the right to verify this information. The eligibility screening will be good for one year unless there has been a change in the income status and confirmation will be required at each visit.

Since program services are based upon current federal poverty income guidelines anyone found giving false information will be recertified for services and changes noted on eligibility worksheet. If the eligibility is completed electronically, then the patient will sign the income statement at the time eligibility is completed or at their first appointment. If the eligibility is completed in person, then the income statement will be signed at the time of the eligibility appointment. This will be

(4) Patients who request public health services and have an HMO or PPO insurance plan listing another agency as their primary care provider will be encouraged, but cannot be required, to see their primary care provider for services. The patient will be given the opportunity to choose to have their income assessed to determine charges or to see their primary care physician; however, the patient will not be refused services. Patients are responsible for any visit copays.

(5) All charges (deductible, denied amounts, etc.) will be billed to the client at their eligibility percentage rate for that program service.

signed by the interviewer as well. The Income Statement will become part of the patient record in our patient management system.

Date

Board of Health Chairman

SUBJECT: INTERNAL CONTROL POLICY

EFFECTIVE DATE: January 1, 2004

REVISION DATE(S): May 19, 2008; December 18, 2014;

DATE OF LAST REVIEW: May 19, 2008; July 22, 2009; July 28, 2010; December 8, 2011; December 3, 2012; January 9, 2014; December 18, 2014; December 30, 2015; December 28, 2016, December 28, 2016; December 28, 2017; December 28, 2018; November 25, 2019; December 9, 2020; February 25, 2022; February 18, 2025

POLICY STATEMENT: The Cabarrus Health Alliance (the “Agency”) shall maintain an effective system of internal control in order to monitor compliance with policies and procedures established by Agency management.

GENERAL: Internal control can be divided into two areas: accounting controls and administrative controls. Administrative controls deal with the operations of the Agency, whereas the accounting controls deal with accounting for Agency operations. Accounting controls should be designed to achieve the following five (5) basic objectives:

1. VALIDATION

Validation is the examination of documentation, by someone with an understanding of the Agency’s accounting system, for evidence that a recorded transaction actually took place and that it occurred in accordance with the Agency’s prescribed procedures. As systems grow more sophisticated, validation is a built-in component whereby the transactions test themselves against predetermined exceptions. For example, only goods received are recorded on a receiving report (i.e. packing slip) and only services provided appear on a super bill/patient ledger. The vendor’s invoice can be compared to the receiving report and the patient’s receipt can be compared to the superbill/patient ledger. Another example confirms that all relevant details of a transaction are properly recorded: the nature, quality, and condition of goods received are checked by counting, weighing, and inspecting and recorded at time of receipt.

2. ACCURACY

The accuracy of amounts and account classification is achieved by establishing control tasks to check calculations, extensions, additions, and account classifications. The control objective is to be certain that each transaction is recorded at the correct amount, in the appropriate account, and in the right time period. For example, one might “double-check” another individual’s work on patient receipts by repeating the calculations, extensions, and additions and reviewing the account distributions.

Control tasks, which ensure that transactions are recorded and reported in the proper accounting period, are essential to accurate financial reporting. For example, when goods are received they should be checked and recorded at the time of receipt.

The receiving records should then be matched with the related vendors' invoices as a further check on the timely recording of transactions.

3. COMPLETENESS

Completeness of control tasks ensures that all transactions are initially recorded on a control document and accepted for processing once and once only. Completeness controls are needed to ensure proper summarization of information and proper preparation of financial reports. To ensure proper summarization of recorded transactions as well as a final check of completeness, subsidiary ledgers and journals with control accounts need to be maintained. This is because individual transactions are the source of the ultimate product—financial reports. Completeness can be achieved by using two techniques: (i) sequentially numbering all transactions via documents as soon as the transactions occur; and then (ii) applying the control task of accounting for all the numbered documents completed in the processing. The use of “control totals” also provides information by which control is exercised. This is done by totaling the critical numbers before and after processing. When the two totals agree, one confirms that the processing is complete.

4. MAINTENANCE

The objective of the maintenance control is to monitor accounting records after the entry of transactions to ensure that they continue to reflect accurately the operations of the Agency. The control system should provide systematic responses to errors when they occur, to changed conditions, and to new types of transactions. The maintenance function should be accomplished principally by the operation of the system itself. Control maintenance policies require procedures, decisions, documentation, and subsequent review by a responsible authorized individual. Disciplinary control tasks, such as supervision and segregation of duties, should ensure that the internal control system is operating as planned.

5. PHYSICAL SECURITY

It is important that the Agency's assets are adequately protected. Physical security of assets requires that access to assets be limited to authorized personnel only. One means to limit access to both assets and related accounting records is through the use of physical controls. Protection devices restrict unauthorized personnel from obtaining direct access to assets or indirect access through accounting records which could be used to misappropriate assets. Locked storage facilities restrict access to inventories, and fireproof vaults prevent access to change funds, receivables, and banking materials. Transaction recording equipment limits access to assets by limiting the number of employees involved in recording and posting transactions, thereby minimizing the possibility of fraudulent misrepresentation. Computer-generated patient encounters and manually prepared patient super bills record service transactions, creating two records of a single transaction.

PROCEDURES TO BE FOLLOWED:

1. DETERMINATION OF VALIDITY

All transactions should be reviewed by an informed individual who has the appropriate authority to review and a determination should be made as to the validity of such transactions (i.e. appropriate approvals have been obtained and/or comparisons have been made to the underlying documentation).

2. CONTROL OF DOCUMENTS

All transactions should be entered on a control document.

- (a) If the documentation is internally generated, it should be prenumbered and physical control should be maintained over unissued documents.
- (b) If the document is prepared externally, it should be numbered immediately upon receipt, in sequential order.

3. CHECK FOR ACCURACY

Documents supporting transactions should be checked for mathematical accuracy. The authorized individual performing the check should initial or sign the document. The extent of checking can be either:

- (a) 100% recalculation; or
- (b) a check of amounts above (or below) a specified amount.

4. RECORD IN APPROPRIATE JOURNALS

As transactions are completed (and/or matched with other supporting documentation), they should be entered into the appropriate journals or registers as set forth by the Agency with a notation or cross-reference indicating the completion of the transactions.

5. CHECK FOR COMPLETENESS

Completeness of the journal or register should be established by reviewing the numerical control of items (established in Objective 2 above) that have not been matched with supporting documentation (if required) or are not complete.

6. INVESTIGATION OF UNPROCESSED TRANSACTIONS

Unprocessed transactions should be investigated periodically by an authorized and informed person other than the record keeper and corrective action should be taken.

7. SEGREGATION OF DUTIES

- 7.1. An individual, independent of the custodian of the journals generated in Objective 1 above, should establish a separate control account to account for the completed items.
- 7.2. The Agency's accounts payable custodian will not reconcile the Agency's accounts payable bank statement, and such reconciliation will be conducted by a different authorized and informed person.

- 7.3. The Agency's payroll custodian will not reconcile the Agency's payroll bank account, and such reconciliation will be conducted by a different authorized and informed person.
- 7.4. Preparers of the Agency's daily deposits will not reconcile the Agency's accounts payable bank statement, and such reconciliation will be conducted by a different authorized and informed person.
- 7.5. The Agency's purchasing agent will not order, receive, or pay for purchases of the Agency, and such purchases will be ordered, received and paid for by different authorized and informed persons.

8. PERFORMANCE OF MONTHLY RECONCILIATIONS

Reconciliations between subsidiary records and control accounts should be performed monthly to ensure that postings are correct and adjustments have been properly processed.

9. TIMELY INVESTIGATION OF DIFFERENCES

All differences should be investigated on a timely basis.

10. SAFEGUARDING OF ALL ACCOUNTING RECORDS

All assets and the accounting records should be properly safeguarded as set forth in this policy to prevent theft.

Cabarrus Health Alliance Board Chair

Date

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#1

Date: 2/18/2025

Amount: \$ 25,000

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funds received for the Adolescent Parenting Program

Transfer Between Programs

Agreement Addendum.

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265832-6200-175	CHA Grant-APP	\$ 100,000	\$ 25,000	\$ -	\$ 125,000
00295832-9335-175	Food - APP	\$ 2,000	\$ 198	\$ -	\$ 2,198
00295832-9355-175	Other Operation Costs - APP	\$ 14,768	\$ 27,621	\$ -	\$ 42,389
00295832-9611-175	Mileage-APP	\$ 989	\$ 51	\$ -	\$ 1,040
00295832-9635-175	Trng & Ed-APP	\$ 1,438	\$ 3,012	\$ -	\$ 4,450
00295832-9101-175	Salaries & Wages-APP	\$ 60,881	\$ -	\$ 3,434	\$ 57,447
00295832-9210-175	Retirement-APP	\$ 8,280	\$ -	\$ 1,358	\$ 6,922
00295832-9301-175	Office Supplies-APP	\$ 502	\$ -	\$ 402	\$ 100
00295832-9320-175	Printing & Binding-APP	\$ 480	\$ -	\$ 328	\$ 152
00295832-9420-175	Telecommunications-APP	\$ 666	\$ -	\$ 80	\$ 586
00295832-9630-175	Dues & Subscriptions - APP	\$ 2,700	\$ -	\$ 280	\$ 2,420

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#2

Date: 2/18/2025

Amount: \$ 50,000

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funds received for the ARPA TSF Public Health

Transfer Between Programs

Services Agreement Addendum.

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265815-6200-50121	CHA Grant- ARPA TFS PHS	\$ 50,000	\$ 50,000	\$ -	\$ 100,000
00295815-9101-50121	Salaries & Wages - ARPA TSFPHS	\$ 50,000	\$ 10,305	\$ -	\$ 60,305
00295815-9201-50121	Social Security	\$ -	\$ 4,619	\$ -	\$ 4,619
00295815-9202-50121	Medicare	\$ -	\$ 1,080	\$ -	\$ 1,080
00295815-9205-50121	Group Hospital Insurance	\$ -	\$ 7,994	\$ -	\$ 7,994
00295815-9206-50121	Health Reimbursement Arrangeme	\$ -	\$ 1,200	\$ -	\$ 1,200
00295815-9210-50121	Retirement	\$ -	\$ 10,147	\$ -	\$ 10,147
00295815-9211-50121	401K Match	\$ -	\$ 1,490	\$ -	\$ 1,490
00295815-9230-50121	Workers' Compensation	\$ -	\$ 447	\$ -	\$ 447
00295815-9640-50121	Insurance & Bonds	\$ -	\$ 1,118	\$ -	\$ 1,118
00295815-9659-50121	Unemployment Compensation	\$ -	\$ 100	\$ -	\$ 100
00295815-9301-50121	Office Supplies - TSFPHS	\$ -	\$ 500	\$ -	\$ 500
00295815-9355-50121	Other Operational - TSFPHS	\$ -	\$ 1,000	\$ -	\$ 1,000
00295815-9447-50121	Outsourced Services - TSFPHS	\$ -	\$ 10,000	\$ -	\$ 10,000

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#3

Date: 2/18/2025

Amount: \$ 53,438

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for carryover funds received for the Elevate Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6289-184	DHHS/OPA-Elevate	\$ 1,465,463	\$ 53,438	\$ -	\$ 1,518,901
00295845-9102-184	Part Time>1000 Hrs-Elevate	\$ -	\$ 29,381	\$ -	\$ 29,381
00295845-9104-184	Temporary - Part & Full Time	\$ -	\$ 1,562	\$ -	\$ 1,562
00295845-9401-184	Building & Equipment Leases	\$ -	\$ 63,913	\$ -	\$ 63,913
00295845-9447-184	Contracted Services-Elevate	\$ 701,896	\$ 47,903	\$ -	\$ 749,799
00295845-9635-184	Training & Education-Elevate	\$ 9,000	\$ 7,973	\$ -	\$ 16,973
00295845-9101-184	Salaries & Wages-Elevate	\$ 265,116	\$ -	\$ 35,693	\$ 229,423
00295845-9205-184	Group Hospital Ins-Elevate	\$ 33,247	\$ -	\$ 1,194	\$ 32,053
00295845-9301-184	Office Supplies-Elevate	\$ 2,500	\$ -	\$ 2,000	\$ 500
00295845-9320-184	Printing & Binding-Elevate	\$ 1,291	\$ -	\$ 1,238	\$ 53
00295845-9331-184	Minor Office Equip & Furn-Elevate	\$ 4,000	\$ -	\$ 1,500	\$ 2,500
00295845-9335-184	Food-Elevate	\$ 7,500	\$ -	\$ 2,367	\$ 5,133
00295845-9352-184	Software-Elevate	\$ 1,000	\$ -	\$ 851	\$ 149
00295845-9355-184	Other Operation Costs-Elevate	\$ 266,070	\$ -	\$ 50,662	\$ 215,408
00295845-9420-184	Telecommunications-Elevate	\$ 1,368	\$ -	\$ 226	\$ 1,142
00295845-9611-184	Mileage-Elevate	\$ 2,022	\$ -	\$ 1,563	\$ 459

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#4

Date: 2/18/2025

Amount: \$ 49,239

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for carryover funds received for the STOP Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6344-373	Department of Justice-STOP	\$ 152,325	\$ 49,239	\$ -	\$ 201,564
00295845-9301-373	Office Supplies-STOP	\$ 200	\$ 150	\$ -	\$ 350
00295845-9331-373	Minor Office Equip & Furn-STOP	\$ -	\$ 337	\$ -	\$ 337
00295845-9355-373	Other Operation Costs-STOP	\$ 15,750	\$ 687	\$ -	\$ 16,437
00295845-9355-373A	Other Operation Costs-STOP ID	\$ 7,285	\$ 9,188	\$ -	\$ 16,473
00295845-9447-373	Contracted Services-STOP	\$ 56,488	\$ 39,285	\$ -	\$ 95,773
00295845-9635-373	Training & Education-STOP	\$ 4,476	\$ 844	\$ -	\$ 5,320
00295845-9320-373	Printing & Binding-STOP	\$ 200	\$ -	\$ 174	\$ 26
00295845-9420-373	Telecommunications-STOP	\$ 1,104	\$ -	\$ 798	\$ 306
00295845-9611-373	Mileage-STOP	\$ 429	\$ -	\$ 280	\$ 149

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#5

Date: 2/18/2025

Amount: \$ 19,277

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for carryover funds received for the Recovery Supportive Housing Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6281-406	NC DHHS DMH/DD/SAS-RSH	\$ 112,070	\$ 19,277	\$ -	\$ 131,347
00295845-9102-406	Part Time > 1000 Hours-RSH	\$ 20,963	\$ 2,456	\$ -	\$ 23,419
00295845-9206-406	HRA-RSH	\$ 906	\$ 200	\$ -	\$ 1,106
00295845-9352-406	Software-RSH	\$ -	\$ 500	\$ -	\$ 500
00295845-9355-406	Other Operation Costs-RSH	\$ 33,490	\$ 13,529	\$ -	\$ 47,019
00295845-9420-406	Telecommunications-RSH	\$ 333	\$ 272	\$ -	\$ 605
00295845-9447-406	Outsourced Services -RSH	\$ -	\$ 1,218	\$ -	\$ 1,218
00295845-9635-406	Training & Education-RSH	\$ 4,000	\$ 730	\$ -	\$ 4,730
00295845-9659-406	Unemployment Comp-RSH	\$ 80	\$ 34	\$ -	\$ 114
00295845-9301-406	Office Supplies - RSH	\$ -	\$ 1,000	\$ -	\$ 1,000
00295845-9611-406	Mileage-RSH	\$ 375		\$ 375	\$ -
00295845-9356-406A	Special Program Supplies-RSH	\$ 9,500		\$ 287	\$ 9,213

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#6

Date: 2/18/2025

Amount: \$ 2,743

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for Child Fatality Case Reporting Agreement Addendum.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265832-6200-50701	CHA Grant - CFCR	\$ -	\$ 2,743	\$ -	\$ 2,743
00295832-9102-50701	Part Time > 1000 Hours-CFCR	\$ -	\$ 2,000	\$ -	\$ 2,000
00295832-9201-50701	Social Security-CFCR	\$ -	\$ 124	\$ -	\$ 124
00295832-9202-50701	Medicare-CFCR	\$ -	\$ 29	\$ -	\$ 29
00295832-9205-50701	Group Hospital Insurance-CFCR	\$ -	\$ 221	\$ -	\$ 221
00295832-9206-50701	HRA-CFCR	\$ -	\$ 10	\$ -	\$ 10
00295832-9210-50701	Retirement-CFCR	\$ -	\$ 272	\$ -	\$ 272
00295832-9211-50701	401K Match-CFCR	\$ -	\$ 40	\$ -	\$ 40
00295832-9230-50701	Workers' Compensation	\$ -	\$ 12	\$ -	\$ 12
00295832-9640-50701	Insurance & Bonds	\$ -	\$ 30	\$ -	\$ 30
00295832-9659-50701	Unemployment Comp-CFCR	\$ -	\$ 5	\$ -	\$ 5

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#7

Date: 2/18/2025

Amount: \$ 333,334

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for PTS STOP Grant received from the Department of Justice.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6344-376	Department of Justice-PTS-STOP	\$ -	\$ 333,334	\$ -	\$ 333,334
00295845-9101-376	Salaries & Wages-PTS STOP	\$ -	\$ 89,770	\$ -	\$ 89,770
00295845-9201-376	Social Security-PTS STOP	\$ -	\$ 5,566	\$ -	\$ 5,566
00295845-9202-376	Medicare-PTS STOP	\$ -	\$ 1,302	\$ -	\$ 1,302
00295845-9205-376	Group Hospital Ins-PTS STOP	\$ -	\$ 2,250	\$ -	\$ 2,250
00295845-9206-376	HRA-PTS STOP	\$ -	\$ 500	\$ -	\$ 500
00295845-9210-376	Retirement-PTS STOP	\$ -	\$ 10,406	\$ -	\$ 10,406
00295845-9211-376	401K Match-PTS STOP	\$ -	\$ 1,225	\$ -	\$ 1,225
00295845-9230-376	Workers' Compen-PTS STOP	\$ -	\$ 539	\$ -	\$ 539
00295845-9640-376	Insurance & Bonds-PTS STOP	\$ -	\$ 1,347	\$ -	\$ 1,347
00295845-9659-376	Unemployment Comp-PTS STOP	\$ -	\$ 15	\$ -	\$ 15
00295845-9301-376	Office Supplies-PTS STOP	\$ -	\$ 1,000	\$ -	\$ 1,000
00295845-9320-376	Printing & Binding-PTS STOP	\$ -	\$ 1,000	\$ -	\$ 1,000
00295845-9331-376	Minor Office Equip	\$ -	\$ 5,460	\$ -	\$ 5,460
00295845-9355-376	Other Operation Costs-PTS STOP	\$ -	\$ 58,480	\$ -	\$ 58,480
00295845-9420-376	Telecommunications-PTS STOP	\$ -	\$ 1,575	\$ -	\$ 1,575
00295845-9447-376	Outsourced Services-PTS STOP	\$ -	\$ 107,349	\$ -	\$ 107,349
00295845-9611-376	Mileage-PTS STOP	\$ -	\$ 735	\$ -	\$ 735
00295845-9635-376	Training & Education-PTS STOP	\$ -	\$ 3,945	\$ -	\$ 3,945
00295845-9355-376A	Other Operation Costs-PTS IND	\$ -	\$ 40,870	\$ -	\$ 40,870

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#8

Date: 2/18/2025

Amount: \$ 44,550

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funding received for the Drug Free Communities Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6293-504	HHS/CenterDiseaseControl-DFC	\$ 125,000	\$ 44,550	\$ -	\$ 169,550
00295845-9101-504	Salaries & Wages - DFC	\$ 63,915	\$ 23,774	\$ -	\$ 87,689
00295845-9201-504	Social Security - DFC	\$ 5,403	\$ 1,000	\$ -	\$ 6,403
00295845-9202-504	Medicare - DFC	\$ 927	\$ 550	\$ -	\$ 1,477
00295845-9206-504	HRA - DFC	\$ 1,114	\$ 650	\$ -	\$ 1,764
00295845-9210-504	Retirement - HRA	\$ 8,692	\$ 4,000	\$ -	\$ 12,692
00295845-9211-504	401K Match	\$ 1,278	\$ 515	\$ -	\$ 1,793
00295845-9301-504	Office Supplies - DFC	\$ 400	\$ 661	\$ -	\$ 1,061
00295845-9325-504	Postage	\$ 150	\$ 425	\$ -	\$ 575
00295845-9356-504A	Special Prog Supplies - DFCID	\$ 11,364	\$ 4,050	\$ -	\$ 15,414
00295845-9447-504	Contracted Services - DFC	\$ 3,000	\$ 4,850	\$ -	\$ 7,850
00295845-9611-504	Mileage - DFC	\$ 263	\$ 2,061	\$ -	\$ 2,324
00295845-9630-504	Dues & Subscriptions	\$ 300	\$ 1,500	\$ -	\$ 1,800
00295845-9635-504	Training & Education - DFC	\$ 3,500	\$ 5,290	\$ -	\$ 8,790
00295845-9355-504	Other Operation Costs - DFC	\$ 12,276	\$ -	\$ 2,776	\$ 9,500
00295845-9692-504	Public Relations-DFC	\$ 2,000	\$ -	\$ 2,000	\$ -

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#9

Date: 2/18/2025

Amount: \$ 6,631

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funding received for the Prevent Drug Overdose Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6347-50472	Partners Health Management	\$ 50,000	\$ 6,631	\$ -	\$ 56,631
00295845-9355-50472	Other Operation Costs-PDO	\$ 4,706	\$ 16,630	\$ -	\$ 21,336
00295845-9356-50472	Special Program Supplies	\$ -	\$ 12,512	\$ -	\$ 12,512
00295845-9420-50472	Telecommunications	\$ -	\$ 460	\$ -	\$ 460
00295845-9611-50472	Mileage - PDO	\$ 370	\$ 221	\$ -	\$ 591
00295845-9630-50472	Dues & Subscriptions	\$ -	\$ 300	\$ -	\$ 300
00295845-9356-5047A	Special Program Supplies-PDO	\$ 4,545	\$ 603	\$ -	\$ 5,148
00295845-9101-50472	Salaries & Wages	\$ 14,507	\$ -	\$ 5,055	\$ 9,452
00295845-9201-50472	Social Security-PDO	\$ 899	\$ -	\$ 285	\$ 614
00295845-9202-50472	Medicare-PDO	\$ 210	\$ -	\$ 50	\$ 160
00295845-9205-50472	Group Hospital Ins-PDO	\$ 1,913	\$ -	\$ 750	\$ 1,163
00295845-9206-50472	HRA - PDO	\$ 245	\$ -	\$ 50	\$ 195
00295845-9210-50472	Retirement-PDO	\$ 1,973	\$ -	\$ 750	\$ 1,223
00295845-9211-50472	401K Match-PDO	\$ 290	\$ -	\$ 50	\$ 240
00295845-9230-50472	Workers' Compensation-PDO	\$ 87	\$ -	\$ 40	\$ 47
00295845-9320-50472	Printing & Binding - PDO	\$ 420	\$ -	\$ 420	\$ -
00295845-9365-50472	Pharmacy-PDO	\$ 1,595	\$ -	\$ 1,595	\$ -
00295845-9447-50472	Contracted Services - PDO	\$ 15,000	\$ -	\$ 15,000	\$ -
00295845-9640-50472	Insurance & Bonds-PDO	\$ 218	\$ -	\$ 50	\$ 168

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#10

Date: 2/18/2025

Amount: \$ 17,157

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funding received for the Vital Strategies Grant.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265877-6902-520	Cabarrus County - Vital Strategies Grant	\$ 76,374	\$ 17,157	\$ -	\$ 93,531
00295877-9335-520	Food	\$ 500	\$ 500	\$ -	\$ 1,000
00295877-9360-520	Medical Supplies-Vital Str	\$ 19,923	\$ 8,676	\$ -	\$ 28,599
00295877-9365-520	Pharmacy	\$ -	\$ 7,500	\$ -	\$ 7,500
00295877-9356-520A	Special Program Supplies-Vital	\$ 6,497	\$ 481	\$ -	\$ 6,978

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#11

Date: 2/18/2025

Amount: \$ 9,500

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funding received for the Harm Reduction Program from

Transfer Between Programs

Eli Lily and private donations.

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6805-906	Contributions & Private Donat	\$ 35,000	\$ 9,500	\$ -	\$ 44,500
00295845-9355-906	Other Operation Costs-SEP	\$ 4,625	\$ 8,500	\$ -	\$ 13,125
00295845-9360-906	Medical Supplies	\$ 26,500	\$ 1,000	\$ -	\$ 27,500

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#12

Date: 2/18/2025

Amount: \$ (95,425)

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To align budget with actuals for WIC.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265880-6200-54030	CHA Grant - WICCS	\$ 420,355	\$ -	\$ 33,706	\$ 386,649
00295880-9101-54030	Salaries & Wages - WICCS	\$ 264,532	\$ -	\$ 112,108	\$ 152,424
00265880-6200-54040	CHA Grant - WICNE	\$ 281,754	\$ -	\$ 38,538	\$ 243,216
00265880-6200-54050	CHA Grant - WICAdmin	\$ 70,956	\$ -	\$ 3,828	\$ 67,128
00295880-9101-54040	Salaries & Wages - WICNE	\$ 129,649	\$ -	\$ 729	\$ 128,920
00265880-6200-54090	CHA Grant - WICBF	\$ 52,682	\$ -	\$ 9,353	\$ 43,329
00295880-9104-54090	Temp-Part & Full Time WICBF	\$ 285	\$ 813	\$ -	\$ 1,098
00265880-6200-54150	CHA Grant-WICBFPC	\$ 76,895	\$ -	\$ 10,000	\$ 66,895
00295880-9101-54150	Salaries & Wages-WICBFPC	\$ 12,516	\$ 11,012	\$ -	\$ 23,528
00295880-9205-54150	GrpHospIns-WICBFPC	\$ 7,775	\$ 2,506	\$ -	\$ 10,281
00295880-9210-54150	Retirement-WICBFPC	\$ 4,455	\$ 3,000	\$ -	\$ 7,455
00295880-9611-54150	Mileage-WICBFPC	\$ 19	\$ 81	\$ -	\$ 100

Finance Office Use Only

Finance Director _____ Health Director _____

Approved/Denied Date _____ Approved/Denied Date _____