



**Ohio Commission on
Minority Health
Venita O'Bannon
Fiscal Specialist**



- **Administrative Rules**
- **Executive Order**
- **Internal Controls –**
- **Fiscal Quarterly Report**
- **Budget Revision**
- **Due Dates**
- **Questions**

Administrative Rules

- **Minority Health Grants 5001**
- **These rules govern administration of grants funded by the Commission through General Revenue Fund (GRF). Grants awarded to the Commission through public or private funds (sub-grant or sub-contractors), will be administered in accordance with the requirements of the funding source.**

Administrative Rules

Con't.

- **(G) A budget revision may be submitted to the commission to revise an existing project budget. When approved by the director of the Commission, the revised budget supersedes the existing budget. All approvals shall be in writing. A budget revision will be submitted for:**

Administrative Rules

Con't.

- **(1) Administrative/indirect costs- once approved may be decreased but not increased;**
- **(2) A decrease in the grant award or total project budget;**
- **(3) Additional line items to the project budget;**
- **(4) A transfer of funds between budgeted line items; or**

Administrative Rules

Con't.

- **(5) A change in the quarterly distribution of project funds.**
- ***(a) Project expenditures shall not be allowed when the budget revision request is submitted after the expenditure is made.***

Administrative Rules

Con't.

- **(b) Budget revisions must be received at least forty-five days before the end of the quarter. Projects are limited to one budget revision a quarter unless acceptable justification can be provided.**

Administrative Rules

Con't.

- **(c) Approval of the budget revision shall be acknowledged by return of a copy of the request form, with the budget revision number entered and signed by the director of the Commission.**
- **The Administrative Rules may be founds on the Commission's website at www.mih.ohio.gov.**

Administrative Rules

Con't.

- **(d) A notice of rejection of a budget revision request shall be provided by an explanatory letter from the Commission.**

Governor's Executive Order

- **Consistent with the Governor's Executive Order 2007 – 09S**
- **“refreshments” are not reimbursable under this grant. (See the Commission website at www.mih.ohio.gov to review the EO.)**

What is the definition of Internal Controls?

The measures an organization adopts to: encourage adherence to agency policy and procedures; promote operational efficiency and effectiveness; safeguards assets, and ensures the reliability of accounting data. Internal controls encompass both internal administrative controls and internal accounting controls.

- Internal controls are simply “good business practices.”

Internal Controls

Control Principals

Separation of Duties

Authorization and Approval

Custodial and Security Arrangements

Review and Reconciliation

Physical Control

Training and Supervision

Documentation

Cost/Benefit

Why are Internal Controls Important in State Government?

- *Protection of Public Trust*
- *Compliance with Federal, State and Local Laws*
- *Public Safety*

Internal Control Problems Frequently Noted during a Fiscal Site Visit

- *Financial reports not prepared and/or submitted timely*
- *Inadequate documentation to support activity*
- *Failure to reconcile cash balances monthly*
- *Failure to reconcile in a timely manner*
- *Unsupported reconciling items*
- *Error within reports (this month's beginning balance \neq last month's ending balance)*
- *Bank reconciliation does not agree to general ledger balances*

Internal Control Problems Frequently Noted during a Fiscal Site Visit

- *Timely deposits*
- *Petty cash controls*
- *Lack of purchase requisition orders or approvals*
- *Failure to communicate internal controls*
- *Lack of:*
 - *Supporting documentation*
 - *Proper Training*
 - *Written Procedures*
 - *Segregation of Job Duties*
 - *Approval and Authorization*

Reporting Requirements

- **Grants are awarded in year II based on performance (meeting of goals & objectives) and fiscal compliance.**
- **Continuation grants are reviewed and scored. Failure to submit Quarterly Reports in a timely manner is taken into consideration on the review matrix.**
- **A low score could result in the year II project not being funded.**

Quarterly Fiscal Summary Form

SECTION III: Fiscal Summary

Dates of Quarter - Quarter

Agency Name

Project Name Grant Contract #

	QUARTER	YEAR TO DATE
A. Grant Funds received from Commission		
B. Total Grant Expenditures		
C. Total Grant outstanding Obligations		
D. Available Grant Funds / Balance A- (B + C)		

Fill out Lines E through G **only** if applicable.

Check if not applicable

E. Project Income Generated
(e.g. Honorariums, co-sponsorships, bank account interest on Commission funds, registration fees, sales of educational materials, etc.) NOTE: Generating Project Income is not to serve as client access barrier. Thus fees and other charges are not to be derived from clients and / or potential clients.

F. Project Income Expended

G. Available Project Income Balance: (E - F)

If project expenditures on line "B" are less than anticipated in the current project budget, please explain reason(s) and future spending plan. The Commission may reduce the grant award if projections indicate grant funds will not be used. Please submit a budget revision if necessary.

COMMENTS AND EXPLANATIONS:

Check if additional sheets are attached

FOR COMMISSION USE:

We certify the information contained in this report is to the best of our knowledge, correct and reflective of the agency's accounting records.

Signature of Executive Director

Date

Signature of Fiscal Officer

Date

This report is required with 15 days of end of the period. Failure to comply with this requirement may result in non-payment.

Quarterly Fiscal Summary Form

- **The following sections must be completed.**
- **Dates of the Quarter**
- **Quarter (1st, 2nd, 3rd, 4th)**
- **Agency Name**
- **Project Name**
- **Grant Contract Number**

Quarterly Fiscal Summary Form

- **A – Grant funds received from the Commission for the quarter and year to date.**
- **B – Total Grant expenditures for the quarter and year to date.**
- **C – Total grant outstanding obligations for the quarter and year to date.**
- **D – Available grant funds quarter and year to date.**

Quarterly Fiscal Summary Form

- **Comments and Explanations**
- **If expenses are less than anticipated on line B, explain the reason and provide a future spending plan.**
- **The page must be signed (in blue) by the Executive Director and the Fiscal Officer. Unsigned reports will not be accepted.**

Quarterly Fiscal Summary Form

- **Personnel**
- **A – Staff/Job Title**
- **B – Salary expended for the quarter**
- **C – Salary budget this year (refer to the approved budget).**
- **D – Salary expended for the year**
- **E – Fringes expended for the quarter**
- **F – Fringes budgeted this year (refer to the approved budget)**

Quarterly Fiscal Summary Form

- **Personnel Cont.**
- **G - Fringes Expended this year**
- **Subtotal – Total all expenses in each separate columns**
- **Subtotal – includes the salaries and fringe benefits for all employees listed in the approved budget.**

Quarterly Fiscal Summary Form

- **Travel –**
- **List mileage and all related line items as they appear on the approved budget**
- **B – Expended for the quarter**
- **C – Budgeted for this year (refer to the approved budget)**
- **D – Expended year to date.**

Quarterly Fiscal Summary Form

- **Equipment (Lease/Rental Only)**
- **List items and quantity**
- **B – Expended for the quarter**
- **C – Budgeted for the year (refer to the approved budget)**
- **D – Expended for the year**

Quarterly Fiscal Summary Form

SUPPLIES, CONTRACTS AND OTHER

CATEGORY 4

Supplies, Contracts and Other (itemize) (A)	Expended This Quarter (B)	Budgeted This Year (C)	Expended This Year (D)
Subtotal - Supplies, Contracts and Other Category 4			

Quarterly Fiscal Summary Form

- **Supplies, Contracts, and Other**
- **A – Is itemized per the approved budget**
- **B – Expended for the quarter**
- **C – Budgeted for the year (refer to the approved budget)**
- **D – Expended this year**
- **All items approved in the budget must be listed on this page, even if no expenses were charged to the line item for the quarter.**

Quarterly Fiscal Summary Form

SUPPLIES, CONTRACTS AND OTHER

CATEGORY 4

Supplies, Contracts and Other (itemize) (A)	Expended This Quarter (B)	Budgeted This Year (C)	Expended This Year (D)
Subtotal - Supplies, Contracts and Other Category 4			

Quarterly Fiscal Summary Form

- **Administrative/Indirect Costs**
- **A – Must be itemized**
- **B – Expended for the Quarter**
- **C – Budgeted for the year (refer to the approved budget)**
- **D – Expended for the year**

Quarterly Fiscal Summary Form

- **Outstanding Obligations**
- **List all outstanding obligation/encumbrances incurred but not paid at the end of the Quarter**
- **Outstanding obligations must correspond with the approved budget**

Quarterly Fiscal Summary Form

OUTSTANDING OBLIGATIONS / ENCUMBRANCES

CATEGORY 6

List all outstanding obligations / encumbrances incurred but not paid at the end of the quarter
(must correspond with your approved budget).

Item (list or describe)	Date (s) obligations was incurred	Amount
Total Obligations / Encumbrances		

Budget Revision Form

- **Must be submitted 45 days before the end of the quarter. Projects are limited to one budget revision a quarter unless acceptable justification is provided.**
- **Example: The 1st quarter ends September 30, 2013. The signed original budget revision must be submitted to the Commission by the August 17, 2013, which is a Saturday therefore the report is due on the following business day August 19, 2013.**

Budget Revision Form



Ohio Commission on Minority Health

John R. Kasich
Governor
Gregory L. Hall, MD
Chairman

77 S. High Street, 18th Floor, Columbus, Ohio 43215
Phone: 614.466.4000 . Fax 614.752.9049
Email minhealth@mih.ohio.gov . Website: mih.ohio.gov

Project Budget Revision Revision # Make Selection

GRANT NUMBER PROJECT TITLE
AGENCY NAME FISCAL CONTACT
ADDRESS FISCAL CONTACT TELEPHONE

AGENCY TAX ID NUMBER GRANT PERIOD THROUGH

Categories	Current Budget	Revised Budget	Expenditures Reported YTD
Personnel			
Travel			
Equipment			
Supplies, Contracts, Other			
Administrative/Indirect Cost			
Totals	\$0.00	\$0.00	\$0.00

Quarterly Allotments	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Current					\$0.00
Revised					\$0.00

Change Requested due to: Select One

Narrative Reason for Revision Request (attach additional pages if needed):

This revision is subject to the terms and conditions as outlined in the original Acknowledgment of Terms/Notice of Award and/or other subsequent revision, which is amended as conditioned herein. By signing below, we certify that the information contained in this budget is, to the best of our knowledge, correct & reflective of the project's accounting records.

Signature Executive Director Date Signature Fiscal Officer Date

For Official Commission Use Only

The above budget revision has the following action:

Approved as Submitted Approved with Condition Disapproved in Full

Condition(s):

Executive Director
Rev. 01/13

Date

Budget Revision Form

- **The following must be completed:**
- **Revision # (drop down list) 1,2, or 3**
- **Grant Number**
- **Project Title**
- **Agency Name**
- **Fiscal Contact**
- **Agency Address**
- **Fiscal Contact Telephone**
- **Agency Tax ID Number**

Budget Revision Form

- **The following must be completed cont.:**
- **Grant period**
- **Current Budget (refer to the approved budget)**
- **Revised Budget (changes being made to the current budget (increase/decrease in a line item or adding/deleting a line item))**
- **Expenditures Reported YTD (Money expended during the quarter)**

Budget Revision Form

- **The following must be completed cont.:**
- **Quarterly Allotments**
- **Current – refer to the current approved budget**
- **Revised – based on projected quarterly expenditures**
- **Narrative – Provide the reason the revision**
- **Signed (in blue) by the Executive Director and Fiscal Officer**

Budget Revision Form

SECTION I

Salaries and Fringes
A. PERSONNEL

Position/Name	I Annual Salary	II Months on Project	III % of time of Project	IV Amount Requested from Commission	V Other Sources of Support	VI Fringe Benefits	VII Revised Budget (total of columns IV & VI)	VIII Approved Budget	IX Change (+/-) Request for Revision
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
			0%				\$0.00		
TOTAL				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PERSONNEL = Amount requested from MIH + Fringe Benefits Total from Column VII				\$0.00					

A) State the rate of employee fringe benefits: B) List items included in Fringe Benefits:

Agency Name _____

Budget Revision Form

- **Personnel**
- **Name/position**
- **I - Annual salary (refer to the original budget)**
- **II - Months on project (refer to the original budget)**
- **III - Percentage of time on grant (refer to the original budget)**
- **IV - Amount requested from the Commission (refer to the original budget)**

Budget Revision Form

- **V - Other sources of support (refer to the original budget)**
- **VI - Fringe benefits (refer to the original budget)**
- **VII - Revised budget – increase/decrease in personnel and fringe benefits**
- **VIII - Approved budget (refer to the original budget)**
- **IX - Change – Use +/- symbols in the request for revision column**

Budget Revision Form

SECTION II Non-Personnel

Additional Sheet Attached

B. TRAVEL (itemize, distance and rate)	I. Project Budget	II. Agency Support	III. Change (+/-) Request for Revision	IV. Revised/ New Total
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00
C. EQUIPMENT (itemize) (Rental/Leasing Only)	I. Project Budget	II. Agency Support	III. Change (+/-) Request for Revision	IV. Revised/ New Total
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00

AGENCY NAME _____

Budget Revision

- **Travel**
- **I – Project Budget (refer to the original budget)**
- **II – Agency Support (refer to the original budget)**
- **III - Change – Use +/- symbols in the request for revision column**
- **IV – Revised/New Total**

Budget Revision Form

D. SUPPLIES, CONTRACTS AND OTHER (itemize)	I. Project Budget	II. Agency Support	III. Change (+/-) Request for Revision	IV. Revised/ New Total
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00

II. Use to reflect operating costs covered by agency.

AGENCY NAME _____

Budget Revision Form

- **Supplies**
- **Must be itemized and include Minority Health Month**
- **I – Project Budget (refer to the original budget)**
- **II – Agency Support (refer to the original budget)**
- **III - Change – Use +/- symbols in the request for revision column**
- **IV – Revised/New Total**

Budget Revision Form

SECTION II - Non-Personnel (con't)

Additional Sheet (s) Attached

E. ADMINISTRATIVE / INDIRECT COSTS (itemize)	I. Project Budget	II. Agency Support	III. Change (+/-) Request for Revision	IV. Revised/New Total
Administrative Subtotal	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00

AgencyName _____

Budget Revision

- **Administrative/Indirect**
- **I – Project Budget (refer to the original budget)**
- **II – Agency Support (refer to the original budget)**
- **III - Change – Use +/- symbols in the request for revision column**
- **IV – Revised/New Total**

Budget Revision

- **Administrative Subtotal**
- **I – May not exceed the 15% of the total award amount**
- **II – Agency support amount**
- **III – Change (+/-) request for revision (refer to the approved budget)**
- **Administrative cost can never increase but can decrease**

Budget Revision

- **Total**
- **I – Can not exceed the award amount**
- **II – May exceed the award amount and documents the 20% agency support**
- **III – Change in administrative cost can remain the same or decrease**
- **IV – Revised new total can never exceed the approved budget.**

Budget Revision Form

BUDGET JUSTIFICATION/NARRATIVE

(THIS PAGE IS MANDATORY AND MUST BE COMPLETED)

Agency Name: _____ Grant # _____

Executive Director: _____ Contact Person: _____

Federal Tax I.D. Number _____ Phone: () _____

Signature _____ Date _____

The top portion of the slide features a background of various coins, including US quarters and pennies, arranged in a pattern. The coins are slightly out of focus, creating a textured, metallic appearance.

Budget Revision

- **Budget narrative/justification**
- **Must be itemized (refer to the previous approved budget)**

Due Dates

- **October 15, 2013 – 1st Quarter report is due (reporting period July 1, 2013 – September 30, 2013)**
- **January 15, 2014 – 2nd quarter report due (reporting period October 1, 2013 – December 31, 2013)**
- **April 15, 2014 – 3rd Quarter Report is due (reporting period January 1, 2014 - March 31, 2014)**
- **July 15, 2014 – 4th quarter report due (reporting period April 1, 2014 – June 30, 2014)**
- **August 15, 2015 – Biennial Reports (MIH/MIHL reporting period July 1, 2013 – June 30, 2016)**
- **October 31, 2016 – Fiscal Program Specific Audit**
- **If a report due date is on a weekend, the report due date is the next Monday business day.**
- **The a report is due date is on a holiday, the report is due on the next business day.**

Site Visits

- **An on-site visit will be conducted for all newly funded agencies.**
- **What to expect? A review of source documents must be made available for randomly selected items charged on the most recently submitted Fiscal Quarterly Report.**
- **The first round of site visits will be conducted in October or early November 2013.**

Site Visits Continued

- **Agencies who submit correct fiscal quarterly reports in a timely manner will be subjected to a desk top audit instead of an on-site audit**
- **You agency will be contact to set up a time and date to submit source documents to support quarterly expenditures via scan or fax for review**



Questions

- **Contact Information**
- **Venita.O'Bannon@mih.ohio.gov**
- **614-728-4348**