

Lancaster County Drug & Alcohol Commission	Fiscal # 7 Policy: Fiscal Record Standards
Most Current Revision: 03222023 Effective Date: 07012020 Page: 1 of 2	

I. Purpose

To ensure that ALL Contracted Service Providers maintain books, records, documents and other evidence pertaining to the costs and expenses to the extent and in such detail as will properly reflect all net costs, direct and indirect, of labor, materials, equipment, supplies and services and other costs and expenses of whatever nature for which reimbursement is claimed under the provisions of the current contract

II. Procedure

ALL Contracted Service Providers agree to:

1. maintain books, records, documents and other evidence in accordance with accounting procedures and practices which meet generally accepted accounting principles
2. maintain auditable records of Federal awards and any state funds which supplement such awards, and to provide access to such records to Federal and state agencies or their designees.
3. create and maintain a separate set of records which accounts for all financial transactions.
 - a. develop and utilize a group of accounts to adequately classify and summarize financial activities. Such accounts shall facilitate the reporting of data required by DDAP.
 - b. Use generally accepted accounting principles and procedures for recording of financial activity.
 - c. Record and administer the receipt and disbursement of all funds from the drug and alcohol program account.
 - d. Maintain appropriate documents and supporting evidence to substantiate all financial activity.
 - e. Use all fiscal reporting forms and procedures as indicated by DDAP
4. make available at all reasonable times during the term of the current Contract and in accordance to the period set forth in the *Fiscal Record Retention policy*, any of the records for inspection, audit or reproduction by any authorized representative of the Department, the Department's Comptroller, the Auditor General, the Inspector General, Federal auditors or LCDAC;
5. collect statistical data of a fiscal nature on a regular basis and to make fiscal statistical reports at times prescribed by, and on forms furnished by DDAP and LCDAC.

6. The provider is responsible for documenting all individual and group counseling sessions with clinical notes to verify services. Billing that is not verified by individual and group notes in the client file will be deemed reimbursable to the LCDAC within thirty (30) days.
7. comply with the DDAP Fiscal Manual
8. comply with the procedures for all funds set forth in the current contract

Approved By:



Rick Kastner LCDAC Executive Director

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Date