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## APPENDIX C – FISCAL MANAGEMENT CHECKLIST

Answer “Yes” or “No” to the following questions. Provide an explanation for all "No" answers.

Items will be verified during program or fiscal monitoring visits, which may include a random sampling of transactions.

### Personnel and Fiscal Management

1.  Yes  No

Does the agency have written personnel policies covering at a minimum: job descriptions, leave policies, recruitment and selection, evaluation, travel, salary ranges, fringe benefits, grievance procedures, disciplinary procedures, termination procedures, conflict of interest, sexual harassment, substance abuse, lobbying, confidentiality, and equal employment policies?

2.  Yes  No

Does the agency have an accounting manual covering all of the following: separation of duties, accounts payable, accounts receivable, internal control, purchasing, check signing policies, payroll, cash receipts, procurements, property management, time sheets, travel, conflict of interest, nepotism?

3.  Yes  No

Are procedures in place to minimize elapsed time between receipt and expenditure of funds and for determining allowability and allocation of costs?

4.  Yes  No

Are accounting records supported by source documents?

5.  Yes  No

Are records adequate to identify the source and use of funds?

6.  Yes  No

Does the agency have a process for reconciling project expenses with revenues?

7.  Yes  No

Fiscal and program records are retained for at least 4 years after the end of the award period?