

**Colorado School Health Services (SHS) Review Matrix**

	Program Review Once every three years	Provider Qualifications Review Once every three years	MAC Quarterly Compliance Review Once every three years	Annual In Depth Financial Review 50% of participating districts	Desk Review 100% of participating districts
<b>Payroll (Direct Service, TCM, and/or Admin. Personnel)</b>			Sample	Sample	Districts are asked to review and confirm costs. The desk review is district-specific and typically does not ask for the district to submit the supporting documentation
<b>Provider Licensing &amp; Credentials</b>		Sample		All	
<b>Annual Other Costs (DS &amp; TCM Materials, Supplies, Equipment)</b>				Sample	
<b>Trans. Ratio (One-Way Trip Bus Logs)</b>				All	
<b>Trans. Ratio (Student Count for Trans. IEP Ratio)</b>				All	
<b>Transportation Costs (Financial Ledgers for Trans. Payroll &amp; Other Costs)</b>				All	
<b>Trans. Costs (Doc. For Purchase Price, When Placed into Service, Years of Useful Life)</b>				All	
<b>Cash Accounting vs. Accrual Accounting Proof</b>			Yes	Yes	
<b>Service Logs</b>	Sample				
<b>Student IEPs</b>	Sample				
<b>Attendance Records</b>	Sample				

\*\*\*Note, each review is specific to a time period. For example, the review may pertain to the entire fiscal year (such as FY2012-13) or just a quarter (such as the April to June 2013 quarter).

Key	
Sample	A sample is selected out of the entire cost category by PCG. Districts are only required to submit information for this sample
All	All documentation supporting the entire cost category is requested