



# Contract Provider Audit Appeal Procedure

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**Purpose** To provide instruction to the DBH workforce and contracted agency staff for DBH Contracted Provider (CP) submission of appeals in the event that a DBH CP disputes DBH Audits, Claims, Financial Reporting and Support’s (ACFRS) Final Audit Report (FAR) finding(s). A CP may submit an appeal request to dispute findings to the current CPA firm for a third-party review consideration (see attachment for current third-party CPA contact information).

**Audit Appeal Procedure** A CP may submit an appeal request to the selected CPA firm for third-party review consideration if there is a dispute regarding DBH Audits, Claims, Financial Reporting and Support’s (ACFRS) Final Audit Report (FAR) finding(s).

DBH staff will provide the following procedural guidance to the CP:

Step	Action
1	Submit the appeal in writing (via email or mail delivery) to the CPA firm within thirty (30) days of the FAR’s date. DBH ACFRS must receive a copy of the appeal from CP within three days of appeal submission to CPA firm. Appeal may be submitted in writing by the following methods: <ul style="list-style-type: none"> <li>Email with attachment of signed letter on CP letterhead to the CPA firm, with Cc (copy) to DBH ACFRS at <a href="mailto:DBH-Fiscal_Auditing@dbh.sbcounty.gov">DBH-Fiscal_Auditing@dbh.sbcounty.gov</a></li> <li>Mail signed letter to the CPA firm and DBH ACFRS. <b>DBH ACFRS Address:</b> San Bernardino County Department of Behavioral Health Attn: Audits, Claims, Financial Reporting and Support 303 E. Vanderbilt Way San Bernardino, CA 92415</li> </ul>
2	Appeal must include detailed description of the violation and/or dispute supporting the appeal, with relevant supporting documentation ( <i>no additional documents outside of previously submitted documents to the DBH ACFRS audit will be considered</i> )
3	Appeal must meet at least one of the following criteria: <ul style="list-style-type: none"> <li>The audit did not meet Generally Accepted Auditing Standards, Generally Accepted Accounting Principles or Uniform Grant Guideline.</li> <li>The audit violated conflict of interest as provided by California Government Code Section 87100 et seq.</li> </ul>

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## Contract Provider Audit Appeal Procedure, Continued

### Audit Appeal Procedure, continued

	<ul style="list-style-type: none"> <li>• The audit violated State or Federal law.</li> <li>• The audit performed was not in compliance with DBH contract terms.</li> </ul>
4	Appeal needs to specify detailed violation or noncompliance with the above guidelines, standards, and laws.

Only appeals that meet the above minimum standards can be accepted by the CPA firm for a third-party review.

**Note:** Any appeal accepted and in review by CPA firm will suspend the FAR pending the appeal decision that may/may not influence modified result based on CPA firm's review and subsequent opinion(s) and/or recommendations

### Appeal Outcome

The following table indicates actions taken when an appeal is accepted or denied:

If...	Then...
Appeal is accepted	<p>The CPA firm, they will reach out to DBH ACFRS for the audit documentation to begin the review process.</p> <p>Once review is complete, the CPA firm will issue their opinion to CP and DBH ACFRS, of which the related FAR may be modified based on CPA firm's results and opinion and/or recommendations, if/as applicable.</p>
Appeal is denied	CP must complete a corrective action plan (CAP) to address the findings noted in the Final Audit Report. The Final Audit Report stands, and further appeal will not be accepted.

### Referenced Forms, Policies, and Procedures

#### DBH Standard Practice Manual:

- Contract Provider Audit Appeal Policy (BOP3052)
- Compliance Verification, Monitoring and Auditing Policy (COM0917)

### Reference(s)

[California Government Code Section 87100 et seq.](#)  
[Code of Federal Regulations Title 42 Subpart D – Third Party Liability](#)

## **Attachment**

### **CPA Contact Information**

**Name:** Eadie and Payne, LLP

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