

**SOUTHEAST, INC.**

Area: Board of Directors  
Subject: Financial and Audit Management Policy

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Signatory: Chief Executive Officer

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**BOARD OF DIRECTORS'  
FINANCIAL AND AUDIT MANAGEMENT POLICY**

**POLICY:**

It is the policy of Southeast, Inc. to establish and maintain sound financial operations which:

1. adhere to accepted accounting, auditing, budgeting, investment, and fiscal management standards and practices, including SAS 99 guidelines.
2. meet the documentation and reporting requirements of federal, state and local governments and other funders,
3. safeguard the assets of the corporation through an effective system of internal controls, and
4. provide the Board of Directors and corporate management with timely and accurate financial reports and information.

Financial management policies and procedures will reflect generally accepted accounting and auditing principles and will meet the current requirements and/or standards found in:

1. Ohio Department of Mental Health and Addiction Services "Certification Standards for Community Mental Health Agencies";
3. Ohio Department of Mental Health and Addiction Services "Residential Licensure and Certification Rules";
4. Franklin County ADAMH Board and other ADAMH Board Contract Agreements
5. The Joint Commission
6. HRSA Regulations for FQHCs
6. Government auditing standards, and
7. other applicable federal, state, and local laws and regulations.

**RESPONSIBILITIES:**

Board of Directors  
Chief Financial Officer