

**331.391 Regional finances.**

1. The funding under the control of the governing board shall be maintained in a combined account, in separate county accounts that are under the control of the governing board, or pursuant to other arrangements authorized by law that limit the administrative burden of such control while facilitating public scrutiny of financial processes.

2. The accounting system and financial reporting to the department shall conform with the cost principles for state, local, and Indian tribal governments issued by the United States office of management and budget. The information shall segregate expenditures for administration, purchase of service, and enterprise costs for which the region is a service provider or is directly billing and collecting payments and shall be identified along with other financial information in a uniform chart of accounts prescribed by the department of management. Following periodic review of administrative costs, the department shall make recommendations, in consultation with the legislative services agency, for standards defining region administrative costs and the methodology for calculating a region's administrative load. Such standards shall be specified in rule adopted by the state commission.

3. The funding provided pursuant to appropriations from the mental health and disability regional services fund created in section 225C.7A\* and from performance-based contracts with the department shall be credited to the account or accounts under the control of the governing board.

2012 Acts, ch 1120, §34, 37, 39

[SP] Except as specifically provided, this section applies beginning July 1, 2013; 2012 Acts, ch 1120, §39

[SP] \*For text of §225C.7A effective July 1, 2013, see 2012 Acts, ch 1120, §9, 20, 21

[T] NEW section