# Fiscal Lead Tool

**Purpose**: Local governments are facing the need to provide high quality services and often higher levels of service in the face of declining or unstable revenue. This challenge may result in organizations deciding to share services, with one agency assuming the role as fiscal agent or fiscal lead. This commitment has several implications and should be carefully considered, ensuring the fiscal lead has the capacity to handle the funds. Here are some items for consideration:

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| **Question** | **Answer** | **Comments** |
| Do you have the time to manage the funds? | Yes / No |  |
| Will you have to consider subcontracting/legal considerations? | Yes / No |  |
| What are the reporting requirements (single audit reporting)? |  |  |
| Does it fit with mission/vision/strategic plan? | Yes / No |  |
| Are you doing the service anyway (fixed cost is already there)? | Yes / No |  |
| What are the grant guidelines/supplanting definitions? |  |  |
| How do county/tribal guidelines impact accepting the money (travel reimbursement)? |  |  |
| Do county/tribal personnel guidelines allow for travel across county borders? | Yes / No |  |
| Will county/tribal professional liability insurance cover employees providing service in other jurisdictions? | Yes / No |  |
| Do county/tribal administration/board audit guidelines and other financial policies allow you to accept funds from another jurisdiction? | Yes / No |  |
| Does the amount of money or other benefits you are receiving cover overhead and direct expenses? | Yes / No |  |

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| **Question** | **Answer** | **Comments** |
| Do you have staff to carry out the responsibilities? | Yes / No |  |
| Would you have to hire? | Yes / No |  |
| Will there be support for the agreement from the county executive and corporation counsel, personnel/human resources, technology and financial departments? | Yes / No |  |
| Is any lack of support likely to be a major obstacle to the success of the agreement? | Yes / No |  |
| Will you be able to get the agreement through the appropriate county/tribal committees of jurisdiction and the county board/tribal council? | Yes / No |  |
| Does the partnership have a written agreement that articulates the fiscal agent role? | Yes / No |  |
| Are there clear expectations among partners of their respective roles and responsibilities? | Yes / No |  |
| Are partners willing to enter into written agreement to articulate what their contribution and support will look like? | Yes / No |  |
| Does the written agreement have an opt-out provision and is the time commitment reasonable? | Yes / No |  |