# Exhibit C: Checklist for Monitoring Reviews

This review is a

Accountability Call (low risk)

Desk/Virtual Review (medium risk)

On-Site Visit (high risk)

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| **Completed** | **Checklist Item** |
| Accountability Calls | |
|  | Obtain a brief update on whether the subrecipient is achieving its goals or objectives. |
|  | Do you have a copy of the latest subrecipient's budget? |
|  | Is the subrecipient's rate of spending appropriate for its progress on the project? |
|  | Does the subrecipient have any questions or concerns at this time? |
|  | Obtain an update on the subrecipient’s beneficiaries, contractors, and subrecipients. |
| Desk/Virtual Review (includes all items under Accountability Calls, and the below items) | |
|  | Do you have a signed acknowledgment of receipt and understanding of the grant agreement, and any special conditions, and requirements for sub-awards? |
|  | Do you have a list of invoices paid by the subrecipient under the SFRF project, as well as the corresponding list of equipment to be reviewed with the subrecipient? |
|  | Are invoices from subrecipient delayed, inconsistent, or improperly documented? |
|  | Do the subrecipient's invoices support the goals and objectives of the grant (sample invoices to gain a better understanding)? |
|  | Does subrecipient submit information required for quarterly reports? |
|  | Has the subrecipient provided an inventory of equipment purchased in excess of $5,000 with grant funds? |
|  | Is performance progressing in a manner expected to support the goals and objectives of the grant? |
|  | Are there severe programmatic or administrative issues that may cause the sub-award to be terminated? |
|  | Does the subrecipient respond timely to requests for financial and budget/scope revision information? |
|  | Has the subrecipient resolved and previous findings from the previous monitoring visits? |
|  | Are invoices from subrecipient delayed, inconsistent, or improperly documented? |
|  | Has the subrecipient resolved findings from the Annual Review? |
|  | Have you reviewed all programs and funding disbursements criteria and review how funds are being disbursed (including the subrecipient’s beneficiaries, contractors, and subrecipients)? |
|  | Have you reviewed how the subrecipient’s beneficiaries, contractors, and subrecipients are receiving federal assistance through this program? |
| **On-Site Review** | |
| *Since the on-site reviews are for high-risk subrecipients, it is recommended that a formal monitoring report be completed in addition to the above items.* | |
|  | Complete the Subrecipient On-Site Review Monitoring Report |

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| **SAMPLE SUBRECIPIENT ON-SITE REVIEW MONITORING REPORT** | | | |
| A subrecipient is a non-federal entity that receives a sub-award from an Administering Agency to carry out part of the SFRF federal award. The Prime Recipient (Administering Agency) is ultimately responsible for the subrecipient’s performance and compliance with federal and State regulations and requirements. As a result, the Administering Agency must monitor the activities of the subrecipient.  Name of Subrecipient:  Name of Reviewer:  Date of Visit: | | | |
| **SUBRECIPIENT INFORMATION:** | **YES** | **NO** | **N/A** |
| Is there a written Sub-Award document with the Administering Agency? |  |  |  |
| Has there been any turnover in key positions in the past two years? |  |  |  |
| If yes, explain: | | | |
| Has the subrecipient had any financial management violations or any other fraud, abuse, or misuse of funds in the past? |  |  |  |
| If yes, explain: | | | |
| Does the Sub-Award document contain a detail budget to compare budgeted costs with actual costs? |  |  |  |
| If no, explain: | | | |
| **SUBRECIPIENT MONITORING (Financial Management System):** | **YES** | **NO** | **N/A** |
| What type of financial management system does the subrecipient utilize? |  |  |  |
| How are federal funds identified and tracked in the accounting system? |  |  |  |
| Are sources of non-federal funds identified and tracked separately in the accounting system? |  |  |  |

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| **SUBRECIPIENT MONITORING (Financial Management System) (continued):** | **YES** | **NO** | **N/A** |
| Does the accounting manual describe the criteria for an obligation? |  |  |  |
| Does the subrecipient use a Chart of Accounts and Accounting Manual? |  |  |  |
| Are accounting records supported by source documentation? |  |  |  |
| Does the system provide for prompt and timely recording and reporting of all financial transactions? |  |  |  |
| **SUBRECIPIENT MONITORING (Policy and Procedures):** | **YES** | **NO** | **N/A** |
| Does the subrecipient have written policy and procedures to adequately administer federal grant programs (Allowable costs, Procurement, Reporting, etc.)? |  |  |  |
| Does the subrecipient have a written conflict of interest policy for their employees? |  |  |  |
| Are there sufficient internal controls in place to protect against waste, fraud, and abuse of federal funds (segregation of duties, etc.)? |  |  |  |
| **SUBRECIPIENT MONITORING (Cash Management / Expenditures):** | **YES** | **NO** | **N/A** |
| Is the cash receipts function performed by someone other than the person who is responsible for signing checks, reconciling bank accounts, or maintaining non-cash accounting records (i.e. ledgers or journals)? |  |  |  |
| Are payment vouchers or supporting documents identified by grant number, date(s) and expense classification? |  |  |  |
| Do supporting documents accompany checks when they are submitted for signature? |  |  |  |
| Are the subrecipient’s expenditures, encumbrances, and obligations for eligible activities? (the Administering Agency will need to sample based on level of risk / comfort |  |  |  |

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| **SUBRECIPIENT MONITORING (Cash Management / Expenditures) (continued):** | **YES** | **NO** | **N/A** | |
| Do supporting documents accompany checks when they are submitted for signature? |  |  |  | |
| Are invoices or vouchers approved in advance by authorized officials? |  |  |  | |
| Does the subrecipient reconcile expenditures with information reported in quarterly and annual reports? |  |  |  | |
| What is the process for paying beneficiaries, contractors, and subrecipients? | | | | |
| **SUBRECIPIENT MONITORING (Record Retention & Access):** | **YES** | **NO** | **N/A** | |
| At a minimum, are the subrecipient’s record retention practices in compliance with the federal requirements (3 years after the close of the grant)? |  |  |  | |
| Has the subrecipient retained all records related to pending litigations, claims negotiations, audits or other actions involving records beyond the regular record retention requirements? |  |  |  | |
| **SUBRECIPIENT MONITORING (Audit Requirements):** | **YES** | **NO** | **N/A** | |
| Is the subrecipient required to obtain a Uniform Guidance “Single Audit” for its most recently completed fiscal year? |  |  |  | |
| If yes, did the subrecipient submit the required audit report? |  |  |  | |
| Did the audit report contain any findings or questioned costs? |  |  |  | |
| If yes, has the subrecipient assigned someone the responsibility for resolving the findings or questioned costs? |  |  |  | |
| Did the subrecipient submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings? |  |  |  | |
| For any issues identified during the review, provide clarification as necessary and specify corrective actions the subrecipient must take to resolve the issues. Describe the nature of any technical assistance provided during the review. Also describe any necessary follow-up actions that should be provided by the Administering Agency’s staff. | | | |