

Program Monitoring Questions & Checklist

GRANT ACTIVITY FILE CHECKLIST

- National Objective Documentation [*§570.200 (2)*] - Supplied by grantee
- Environmental Review Record [*§58.34 (a)*] –Supplied by grantee
- Subrecipient Agreement
 - Amendments
- Certifications: Anti-discrimination; Fair Housing: ADA/Sections 504; EEO; Others as required by terms of Subrecipient Agreement
- Closeout Certifications [*§200.415*]

Administrative Systems

- Articles of Incorporation/By laws
- IRS 501 (c) (3) letter
- Board of Directors Roster
- Authorization to request funds
- Organization Chart
- Conflict of Interest Policy [*§200.318(c)(1)*]
- Non- Discrimination Policy
- Grievance/Termination Policy
- Procurement Policy [*§200.318 (a)*]
- Record Retention Policy
- Confidentiality Policy [*§200.303 (e)*]
- Certifications of policy compliance

Financial Management Systems

- Most recent Audit (if federal expenditures exceed \$750,000)
Statement from CPA if federal expenditures do not exceed \$750,000
- Current Approved Budget
- Chart of Accounts
- Documentation of Match
- Documentation of negotiated indirect cost rate (if applicable)
- Program Income Tracking ledger (if applicable)
- Payroll records- timesheets, salary schedule (if applicable)
- Payment Request

Reimbursement

- Source documentations
- Backup documentation

Advance

- Documentation supporting compliance with 200.305(b)(1) & (b)(2)

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Client Documentation

- Dated HUD- Approved Income Chart
- Client Intake Forms
- Number of persons assisted (for non-housing activities)
 - Income
 - Race
 - Ethnicity

Number of households assisted (for housing activities)

- Income
- Race
- Ethnicity
- Female Head of Household

FINDINGS:

CONCERNS:

RECOMMENDATIONS:

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Part 1: General Information

Subrecipient:
Activity Name:

Part 2: National Objective, Eligibility Category

National Objective: (570.208) Subrecipient MUST document compliance with the National Objective.

- Benefit to Low-Moderate-Income Person
- Low/Mod Area Benefit
- Limited Clientele
- Job Creation or Retention

Eligibility Category: (570.201-6)

- | | | |
|--|---|---|
| <input type="checkbox"/> Housing (new & rehab) | <input type="checkbox"/> Real Property Improvements | <input type="checkbox"/> Public Service |
| <input type="checkbox"/> Economic Development | <input type="checkbox"/> Acquisition (non-housing) | <input type="checkbox"/> Administration |
| <input type="checkbox"/> Social Service (ESG) | <input type="checkbox"/> Neighborhood Stabilization | <input type="checkbox"/> Homelessness |

Part 3: Subrecipient Agreement Conformance- Activity Progress

The Activity Goals: Scope of Service: Number of People to be served and any Special Terms are stated in the Subrecipient Agreement.

1. Has there been a change in activity goals, scope of service, number of people to be served or other special terms as indicated in the Agreement between the Subrecipient and the Grantee? Yes No If YES, describe any deviations and when the Community Development Department was informed of the change.
2. Did the activity conform to any additional or special terms as reflected in the Subrecipient Agreement? Yes No N/A
3. Is the subrecipient providing the full scope of services as stated in the application and Subrecipient Agreement? Yes No
4. Are the actual accomplishments at the time of this review the same as the planned accomplishments?
Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc) reaching the intended client group? Yes No
5. For this activity what is the total count of persons served to date?
6. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in a timely manner, reporting requirements)? Yes No

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7. Did the activity operate within the approved budget as detailed in the Subrecipient Agreement? (i.e. budgetary line items both accurate and realistic for activity expenses; source and use of match accurate) Yes No
8. Did the activity funding source change? Yes No
9. Was there a change in make-up or responsibility or staff for the activity? Yes No
10. Were invoices for reimbursement payments submitted with support documentation? Yes No
 - a.) What type of documentation for the activity expenses is required and was submitted with invoices for reimbursement?
11. Were CDBG Program reports submitted on time? Yes No

Part 4: Administration

Refer to 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards for Compliance with the CDBG Federal Award.

1. Did the organization maintain a program/activity file? Yes No (list or describe the type of Information maintained.) If no, explain why you do not keep a CDBG activity file and explain other record keeping methods utilized by your organization.
2. Did the organization maintain client files? Yes No If NO, does the Subrecipient utilize other record-keeping methods?
3. Are any of policies and procedures for administering the activity and federal funds (See checklist) not in the file? Yes No
4. Are the written policies, procedures or guidelines in reference to approval authority for financial transactions and recording of transactions and is there a system in place for adequate separation of duties regarding financial transactions? Yes No
5. Is adequate control maintained of access of accounting records, blank forms, checkbooks and confidential records? (Basis for conclusion) Yes No
6. Is there a written employee code of conduct? Yes No
7. Is the Subrecipient required to have a single audit per 2 CFR 200.501 (a)? Yes No

Part 5: Financial Management

1. Is it clear how the organization records and tracks the use of CDBG funds. Do records identify CDBG expenditures by grant/program year? Yes No
2. Is there a separate account for CDBG or other Federal funds? Yes No
3. Is revenue and expenditure identified by a specific source? Yes No
4. Are encumbrances or obligations recorded against CDBG funds when invoices, purchase orders,

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Subrecipient Agreements, staff time records are executed and do accounting records include unexpended/unobligated balances? Yes No

5. Maintenance of Source Documentation- Are accounting records (expenditures and invoices) supported by source documentation (i.e. receipts, invoices, time records, purchase orders, Subrecipient Agreements, cancelled checks reconciled general ledger) and other source documentation? Yes No
6. Is income generated from the use of CDBG funds? Yes No If YES, is the file clear how funds are generated and what happens to these program income funds?
7. How much non- CDBG funding has been leveraged by the activity year to date and from what source? (compare use of leveraged funds to the submitted budget, application, and Agreement)

Part 6: Cost Allowability

All activity costs must comply with 2CFR Part 200, Subpart E

1. Do activity expenditures include any unallowable costs? (i.e. entertainment, travel, lobbying or Donations to other organizations) Yes No
2. Are direct salaries and wages that are chargeable to more than one funding source supported by time distribution records for all staff working on the CDBG-funded activity? Yes No
3. Does documentation support all expenditures requested for CDBG reimbursement, with costs directly related to the CDBG-funded activity supported by, price quotes; bid results; local salary pricing when applicable? Yes No
4. Were any activity funds committed or expended prior to the beginning of the program year?
 Yes No

Part 7: Documentation and Record Keeping

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1. Does the Subrecipient's activity/client file(s) provide source documentation indicating the National Objective of Benefiting Low and Moderate-Income Persons is being met and how the activity Serves the need of those persons? Yes No

2. Did the agency maintain records that identify the following?
 - a. Income verification of clients Yes No N/A
 - b. Female headed household of clients Yes No N/A
 - c. Race of clients Yes No N/A
 - d. Ethnicity of clients Yes No N/A
 - e. Disability Status of Clients Yes No N/A
 - f. Age of Clients Yes No N/A
 - g. Appropriate time distribution records for employees working on both CDBG and non CDBG activities when staff time is requested as an eligible reimbursement Yes No N/A
 - h. Procurement procedures for purchases Yes No N/A
 - i. Activity Progress Yes No N/A