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| **Guide for Review of Financial Management and Audits** | | | |
| Name of Recipient: | | | |
| Name of Subrecipient (if applicable): | | | |
| Name of Program(s) Monitored: | | | |
| Staff Consulted: | | | |
| Name(s) of Reviewer(s) |  | Date |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, DOH must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the recipient's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a **"finding.**"

**Instructions:** This Exhibit is designed to monitor a Subrecipient’s compliance with requirements in Subparts D and F of 2 CFR part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, except for questions related to Cost Allowability, Procurement, and Equipment, which are covered in other Exhibits in this Chapter.

DOH uses this Exhibit to monitor all ESG grants, so issues might results in two citations to include the 2 CFR 200 citation as well as the ESG program (24 CFR 576).

Exhibit Structure: The Exhibit is divided into 11 sections: Financial Management; Internal Controls; Bonds; Payment and Financial Reporting; Improper Payments; Cost Sharing or Matching; Program Income; Revision of Budget and Program Plans; Period of Performance; Record Retention and Access; and Audit Requirements.

**Questions:**

A. FINANCIAL MANAGEMENT

To answer these questions, you will need the following with respect to the grant(s) under review:

1. Fiscal Agents Only - A list of expenditure transactions by amount and description (i.e., identification of object of expenditure, such as activity) from the Sub-subrecipient’s financial management system/accounting system of record. The list should include expenditures incurred during the identified timeframe and from the identified random case sampling. DOH Grant Managers will send this to the Subrecipient with a week of receiving the Official ESG Monitoring Letter.
2. Fiscal Agents Only - Supporting documents for each item in the above sample, such as invoices, purchase orders, journal vouchers (for non-cash expenditures),contracts and for the TA Program, TA work plans.
3. The chart of accounts used by the Subrecipient to classify accounting transactions.
4. Current financial statements for the Subrecipient under review. The financial statements must specify the amount of grant funds budgeted, obligated, expended, and remaining balances.
5. Budget variance report.

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| Typically, the Subrecipient’s chart of accounts will contain classification instructions that allow the questions to be answered (e.g., account names/codes that identify each Federal program by name and CFDA number, grant number.). If the Subrecipient’s chart of accounts does not provide the information required, the entity must furnish other evidence of compliance. **As with other questions in this exhibit, the DOH reviewer should answer these questions only with respect to the grant(s) and program(s) under review.** | |
| a. Do the Subrecipient’s accounts identify all Federal awards received and expended, and the Federal programs under which they were received?  [2 CFR 200.302(b)(1); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** |  | |
| b. Does the award and program information in the accounts include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any?  [2 CFR 200.302(b)(1); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** |  | |
| c. Is the award and program information in the accounts consistent with the applicable grant agreement document(s)?  [2 CFR 200.302(b)(1); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** |  | |
| d. Are the account classifications in the chart of accounts consistent with the account classifications in the general ledger? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** |  | |
| **Describe Basis for Conclusion:** | |
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| The Subrecipient’s financial management system records must identify adequately the source and application of funds for HUD-funded activities. The Subrecipient can facilitate compliance with this requirement if it accounts for a HUD program in a separate accounting fund (e.g., Special Revenue Fund). **Note**, however, that DOH **cannot** require the Subrecipient to establish an accrual accounting system. | |
| 1. Do the Subrecipient’s accounting records contain information on DOH grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest?   **NOTE**: Subrecipients may use the term “encumbrance” in lieu of “obligation” in their accounting records.  [2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |
| 1. Does the financial management system contain records (e.g., accounting records) that show the amounts budgeted/allocated for activities to be undertaken with the assistance provided under the award(s) reviewed?   [2 CFR 200.302(a) and 2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Are the amounts budgeted/allocated for activities consistent with the corresponding amounts in the source documents (such as the award/subaward document (e.g., cooperative agreement, grant agreement, and subrecipient agreement)?   [2 CFR 200.302(a) and 2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Does the Subrecipient identify expenditures in its accounting records according to eligible activity classifications specified in the statute, regulations, or grant agreement to identify the use of program funds for eligible activities?   [2 CFR 200.302(a) and 2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Does the Subrecipient’s financial management system provide for comparison of expenditures with budget amounts for each award reviewed?   [2 CFR 200.302(a) and 2 CFR 200.302(b)(5); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Do the Subrecipient’s accounting records reconcile with financial data reported to DOH through the Neighborly systems?   **NOTE**: If the Subrecipient maintains its records on other than an accrual basis, it must be able to support accrual data in its reports on the basis of the documentation on hand.  [2 CFR 200.302(b)(2); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

3. fiscal agents only

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| The Subrecipient must maintain source documentation that supports the Sub-subrecipient’s information in the financial management system regarding grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest. The sampling method and questions below may be used when assessing the adequacy of documentation supporting expenditure information.  **Step One:** Using the list of expenditure transactions for the grant(s) under review, determine the population (total number of expenditures) and enter this number in the “Sample Method” table below.  Next, decide on an appropriate sample method and size, based on the monitoring strategy and time and resource constraints. If time and resource constraints permit and the monitoring strategy is to make a statistically confident judgment of compliance across all expenditures in the review timeframe, either: a) review every expenditure or b) choose your sample using random sample methodology including review of at least the number of instances shown in the table below.   |  |  | | --- | --- | | **Random Sample Methodology** | | | **POPULATION SIZE** | **MINIMUM SAMPLE SIZE** | | 1 | 1 | | 2 - 4 | 2 | | 5 - 12 | 3 | | 13 - 52 | 10 | | 53 - 250 | 30 | | 250+ | 45 |   If time and resources are constraints, you may randomly select a lesser number of expenditures as your sample and note this in “Sample Method” table below. You may also choose a non-random sample, as discussed in Chapter 2-7 C.1. Again, if you select a non-random sample, note this in the “Sample Method” table below.  **Your sample method affects the conclusions you may make. If you do not undertake a review of every expenditure in the timeframe or do not randomly select a sufficiently large sample, any findings of noncompliance should apply only to the instances you actually reviewed. The presence of such a case-specific finding(s) may, however, form the basis for a concern(s) about the overall universe.**   |  |  |  |  | | --- | --- | --- | --- | | **Sample Method** | | | | | **Planned Review Method**  (check only one) | **Population**  (total # of expenditures under grant(s) reviewed) | **Planned Sample Size/ Number to Review** | **Actual Number Reviewed** | | Review ALL expenditures in timeframe  Review random sample with sufficient sample size (see “Random Sample Methodology” table above)  Review random sample with smaller sample size  Review non-random sample (state reason or purpose in space below) |  |  |  |   **Step Two:** Select your sample from the population in accordance with your chosen sample method. One way to randomly select a sample is by completing the following steps: The items in the population would be sequentially numbered. If the desired sample size is 30 and the population is 150, 30 random numbers between 1 and 150 would be generated. (The random numbers could be selected by using the random number function in Excel (randbetween(bottom,top)). The 30 random numbers would be used to select a sample consisting of the corresponding numbered items in the population.   |  | | --- | | **Describe how you made your selection:** |   **Step Three:** Input sample items, by unique identifier and Subpart E cost category, in the table, “Expenditures Selected for Review.”   |  |  |  |  | | --- | --- | --- | --- | | **Expenditures Selected for Review** | | | | |  | **UniQue COST IdenTIFIER  OR  detailed Description of sampled Cost Item** | **AMOUNT** | **DATE**  **RECORDED[[1]](#footnote-2)** | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  |   **Step Four:** For each of the selected expenditures, obtain the Sub-subrecipient’s supporting documentation.  **Step Five:** Answer questions 3a through 3g, based on the expenditures selected for review. When finished answering these questions, note the number of expenditures actually reviewed in the “Sample Method” table above. | |
| 1. Do the invoice amounts in the Subrecipient’s financial management system/system of record match the amounts on the actual Sub-subrecipient invoices? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Does the amount on each invoice match the amount on the corresponding purchase order? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Was the amount on the most recent invoice within the available funds amount for the corresponding contract at the time of payment? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Is the total calculation amount on each invoice accurate? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Does the invoice or other source document for the expenditure show the expenditure was incurred within the period of performance or, if applicable, the period for which HUD approved pre-award costs?   [2 CFR 200.309; CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. For each contract that is a “covered transaction” and for each subaward, is there documentation showing the Subrecipient took the required steps to determine that the contractor or Sub-subrecipient was not debarred, suspended, or otherwise excluded from, or ineligible for, participation in Federal programs or activities?   **NOTE:** A contract is a “covered transaction” if it   1. is expected to equal or exceed $25,000; 2. requires the consent of an official of a Federal agency; or 3. is for Federally-required audit services.     [2 CFR 200.213; 2 CFR 180.300; 2 CFR 2424.300; CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Does each invoice or payment request reviewed contain a dated signature or other evidence that an appropriate, authorized person (e.g., program manager or technical reviewer) approved the payment before it was made?   [2 CFR 200.302(b)(4); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

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| Answer the following questions based the documents, records and other information reviewed for questions 1 through 3 above. | |
| 1. Does the Subrecipient maintain source documentation that supports the information in the financial management system regarding DOH grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest?   [2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Does the financial management system provide for effective control over, and accountability for, all funds, property, and other assets to ensure they are used solely for authorized purposes?   [2 CFR 200.302(b)(4); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. Does the financial management system provide for accurate, current, and complete disclosure of the financial results of each Federal award to assure compliance with applicable reporting requirements?   [2 CFR 200.302(b)(2); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

B. Internal Controls

The Subrecipient must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the Subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (known as the "Green Book") or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). However, Subrecipients, auditors, and HUD monitors are not required or expected to document or evaluate internal controls prescriptively in accordance with the Green Book or COSO. As explained by OMB, Subrecipients and their auditors must exercise judgment in determining the most appropriate and cost-effective internal control in a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

The evaluation of the effectiveness of the Subrecipient's internal control system must cover a broad range of considerations. Many of the considerations addressed in the review are covered by questions in other monitoring Exhibits (e.g., exhibits on procurement, cost principles, and specific programs). Further, the audit requirements in Subpart F of part 200 include procedures to evaluate the auditee's internal control system. Therefore, the questions below are limited to those areas not specifically addressed elsewhere. However, if other monitoring reviews disclose frequent violations of applicable requirements, or an audit is not required to be performed under Subpart F, the DOH reviewer should take these considerations into account, together with the questions below, in making an overall assessment of the adequacy of the recipient’s internal controls. For more information on internal controls, please refer to the most recent version of Compliance Supplement available on the OMB web site.

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| a. Has the Subrecipient performed a self-assessment of its internal control system?  [2 CFR 200.303(a); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| b. Does the Subrecipient take reasonable measures to safeguard protected personally identifiable information (PII) and other information that HUD or a pass-through entity designates as sensitive, or the Subrecipient considers sensitive, consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality? Check to see whether the Subrecipient has a written policy on protecting PII and other information.  [2 CFR 200.303(e); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(x); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| c. Does the Subrecipient have an organization chart or other documentation that establishes the actual lines of responsibility for HUD awards?  [2 CFR 200.303(a); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| d. Does the documentation supporting budgets and expenditures under the award(s) review include dated signatures or other evidence showing an appropriate, authorized person (e.g., program manager or technical reviewer) confirmed both the budgeted amounts and expenditures were for authorized purposes and complied with applicable requirements?  [2 CFR 200.303(a); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| e. Do the Subrecipient's procedures preclude one person from issuing purchase orders, receiving merchandise, and approving payment vouchers? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Do the procedures preclude the person who prepares and records the budget in the financial management system and payment systems of record from executing or issuing payments? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Are duties and responsibilities segregated (to the extent practicable) so that no one individual has complete authority over a financial transaction?   [2 CFR 200.303(a); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

**NOTE:** Further internal controls questions appear in Section E (Improper Payments) below.

D. Payment and financial reporting

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| a. Fiscal Agents only - does the Subrecipient have procedures to minimize the time elapsing between the receipt of funds from DOH and the transfer of funds to the Sub-subrecipients?  [2 CFR 200.305(b); CDBG Entitlement: 24 CFR 570.502(a); HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| b. If the Subrecipient requests funds in advance, does it minimize the time elapsing between the transfer of funds from disbursement by DOH to the direct program or project costs and the proportionate share of any allowable indirect costs; and are the advance payments limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the Subrecipient in carrying out the purpose of the approved project or program?  **NOTE**: The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the Subrecipient.  [2 CFR 200.305(b)(1) CDBG Entitlement: 24 CFR 570.502(a); HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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7.

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| 1. If the Subrecipient held cash advances in excess of three business days, has the Subrecipient provided sufficient justification?   **NOTE**: Holding cash advances for a period longer than three business days is not a violation *per se*; it is a preliminary screening measure to determine whether further explanation is required. | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

8.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Does the Subrecipient disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash advance payments?   **NOTE:** This question does not apply to the HOME Program.  [2 CFR 200.305(b)(5); CDBG Entitlement: 24 CFR 570.502(a) and 24 CFR 570.504(b); HOME: 92.503(a) and 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |
| 1. Are advance payments of HUD funds deposited and maintained in insured accounts whenever possible?   [2 CFR 200.305(b)(7)(ii); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)]] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |
| c. (i) If the Subrecipient receives grant advances, does it maintain its advance payments in an interest-bearing account? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| (ii) If not, does one of the following apply?   * The Subrecipient receives less than $120,000 in Federal awards per year. * The best reasonably available interest-bearing account would not be expected to earn interest in excess of $500 per year on Federal cash balances. * The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.   [2 CFR 200.305(b)(8); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

9.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| If grant advances are deposited into an interest-bearing account, have provisions been made for remitting interest income in excess of $500 annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment?  [2 CFR 200.305(b)(9); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.502(c)(2); HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

E. IMPROPER PAYMENTS

“Improper payment” means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements and includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper. As noted above in section B (Internal Controls), this section provides further internal controls questions concerning the Subrecipient’s prevention, detection, and correction of improper payments. Sampling and testing of expenditures for compliance with the requirements separating improper payments from allowable costs are addressed elsewhere in this exhibit (e.g., section A, above), chapter 34 (Cost Allowability, Procurement) and the program chapters (e.g., eligible activities exhibits).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Is there documentation or other evidence that the Subrecipient conducted procedures to detect or safeguard against duplicate or other improper payments, if and as specified in the Subrecipient’s written internal control procedures?   [2 CFR 200.302(b)(4) and 2 CFR 200.303(a); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505 and 92.508(a)(3); HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| 1. If the Subrecipient’s monitoring or audit documents identified improper payments or other instances of non-compliance, did the Subrecipient take prompt and appropriate corrective action(s)?   [2 CFR 200.302(b)(4) and 2 CFR 200.303(d); CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.504 and 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

F. match.

10.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Do contributions meet matching requirements including cash and third party in-kind contributions, meet all of the following criteria:   1. Are verifiable from the Subrecipient's records; 2. Are not included as contributions for any other Federal award; 3. Are necessary and reasonable for accomplishment of project or program objectives; 4. Are allowable under Subpart E—Cost Principles; 5. Are not paid by the Federal Government under another Federal award, except as authorized by Federal statute; 6. Are provided for in the approved budget when required by HUD; and 7. Conform to other provisions of 2 CFR part 200, as applicable?   **NOTE:** Criterion (e) above does not apply to the CoC Program.  [2 CFR 200.306(b); CoC: 24 CFR 578.73, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

G. Program Income

11.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If revenue-generating activities are being undertaken, has the Subrecipient established revenue accounts in its accounting records to record program income?  [2 CFR 200.302(b)(3); CDBG Entitlement: 24 CFR 570.502(a)(3) and 24 CFR 570.504(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e), 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

12.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Fiscal Agents Only - Does the Subrecipient have a system for tracking program income generated by Sub-subrecipients?  [2 CFR 200.302(b)(3), (4); CDBG Entitlement: 24 CFR 570.502(a)(3) and 24 CFR 570.504(a); HOME: 24 CFR 92.503(a) and 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| b. If program income is retained by the Sub-subrecipient, does the Subrecipient have a system for ensuring that such income is reported in a timely and accurate manner?  [2 CFR 200.302(b)(2); CDBG Entitlement: 24 CFR 570.502(a)(3) and 24 CFR 570.504(c); HOME: 24 CFR 92.503(a) and 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| c. Upon expiration of any agreements between the Subrecipient and its Sub-subrecipients, does the Subrecipient have a system for ensuring:   1. the timely transfer of any funds required to be returned to the Subrecipient; and/or 2. the timely transfer of outstanding loans or accounts receivable?   [2 CFR 200.302(b)(4); CDBG Entitlement: 24 CFR 570.502(a)(3) and 24 CFR 570.503(b)(7); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

H. REVISION OF BUDGET AND PROGRAM PLANS.

13.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Have any changes to the approved project’s budget, scope, or objectives been identified as compared to the submitted application? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| b. If the Subrecipient made one or more of the following changes with respect to an award, did the Subrecipient obtain prior approval from DOH for those changes?  i. Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).  ii. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.  iii. Changes in the approved cost sharing or matching provided by the Subrecipient.  vii. The need arises for additional Federal funds to complete the project.  [2 CFR 200.308(c)(1); HOPWA: 24 CFR 574.605; CoC: 24 CFR 578.99(e); and 24 CFR 578.105] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

I. PERIOD OF PERFORMANCE

14.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Has the recipient charged to the DOH award only allowable costs incurred during the period of performance and authorized pre-award costs?  [2 CFR 200.309; CDBG Entitlement: 24 CFR 570.502(a); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

J. record retention and access

15.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **For programs covered by the record retention requirements of 2 CFR part 200,** does the Subrecipient comply with the record retention and access requirements of §§200.333 , 200.336, and the program-specific record retention requirements?  **NOTE:** The requirements of 2 CFR 200.333 are not applicable to the HOME or HOPWA Programs.  [2 CFR 200.333 and 2 CFR 200.336; CDBG Entitlement: 24 CFR 570.502(a)(7); HOME: 24 CFR 92.505 and 24 CFR 92.508; HOPWA: 24 CFR 574.530 and 24 CFR 574.605; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(y); CoC: 24 CFR 578.99(e), 24 CFR 578.103(c) and 24 CFR 578.103(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

K. Audit Requirements

**Instructions:** A Subrecipient that expends $750,000 or more in Federal awards during the Subrecipient’s fiscal year must have a single or program-specific audit conducted for that year in accordance with the provisions of Subpart F, *Audit Requirements*. This section of questions is designed to assist the DOH reviewer in determining whether the Subrecipient is in compliance with the required elements of an audits management system.

16.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the Subrecipient (or any of its Sub-subrecipients) meet the annual expenditure threshold ($750,000) for having a single or program-specific audit conducted? If “no,” skip questions 17 through 22. | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

17.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Did the auditee procure or arrange for the audit services in accordance with the procurement standards at 2 CFR 200.317 – 200.326?  [2 CFR 200.508(a) and 2 CFR 200.509; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| b. Did the request for proposal for audit services clearly state the objectives and scope of the audit and request a copy of the audit organization's peer review report which the auditor is required to provide under Generally Accepted Government Auditing Standards (GAGAS)?  [2 CFR 200.509(a); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| c. Did the factors to be considered in evaluating the proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price?  [2 CFR 200.509(a); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| d. Did the auditee make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in §200.321, *Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms*?    [2 CFR 200.509(a); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

18.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the auditee prepare financial statements, including the schedule of expenditures of Federal awards, required by 2 CFR 200.510?  [2 CFR 200.508(b); CDBG Entitlement: 24 CFR 570.502; State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

19.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the auditee promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with 2 CFR 200.511(b) and 2 CFR 200.511(c), respectively?  [2 CFR 200.303(d) and 2 CFR 200.508(c); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

20.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Did the auditee electronically submit to the Federal Audit Clearinghouse the data collection form described in 2 CFR 200.512(b) and reporting package described in 2 CFR 200.512(c) within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period?  [2 CFR 200.512(a) and 2 CFR 200.512(d); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(n); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.650; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

21.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Fiscal Agent Only - Did the Subrecipient inform Sub-subrecipients of the Subpart F audit requirements at the time of the subaward?  [2 CFR 200.331(a)(2); CDBG Entitlement: 24 CFR 570.502; State CDBG: 24 CFR 570.489(m); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |
| b. Fiscal Agents Only - Has the Subrecipient verified that every Sub-subrecipient is audited, as required by Subpart F, when it is expected that the Sub-subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the $750,000 expenditure threshold?  [2 CFR 200.331(f); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(m); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |
| c. Fiscal Agents Only - Has the Subrecipient ensured that the Sub-subrecipients take timely and appropriate action on all deficiencies pertaining to DOH awards it provided to Sub-subrecipients that were detected through audits, on-site reviews, and other means?  [2 CFR 200.331(d)(2); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(m); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |
| 1. Fiscal Agents Only - Has the Subrecipient issued a management decision for audit findings that relate to DOH awards that it makes to SUB-subrecipients?   [2 CFR 200.331(d)(3); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(m); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** |  |

22.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Has the Subrecipient ensured that the DOH ESG award is charged no more than a reasonably proportionate share of the costs of audits required by, and performed in accordance with, Subpart F?  [2 CFR 200.403(b) and 2 CFR 200.425(a); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; HOPWA: 24 CFR 574.605; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e) and 24 CFR 578.99(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

1. This is the date the cost (expenditure or expense) is recorded in the recipient or subrecipient’s accounting records in accordance with the basis of accounting (cash or accrual) used by that entity. [↑](#footnote-ref-2)