

Subrecipient Monitoring Tool

Subrecipient:	
Reviewer Name:	
Date:	

This monitoring tool may be used to assist Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”) recipients (“Recipient” or “Recipients”) in their review and evaluation of subrecipients. When monitoring the subrecipient, the Recipient should assess the subrecipient’s financial management, program administration, and procurement management. Recipients should establish policies and procedures that are consistent with federal, state, and local laws and regulations to guide their review.

Answers to the below questions may provide guidance on how to evaluate program progress and compliance with applicable policies, regulations, and laws, as well as identify deficiencies. For each question, the Recipient should determine if the answer is Yes, No, or N/A. The Recipient should answer each question within each category and provide written conclusions based on its review and analysis of documentation.

The Recipient should also prepare a written monitoring report of the subrecipient’s financial management, program administration, and procurement management’s compliance with program requirements and federal, state, and local laws and regulations.

This tool is not intended as an exhaustive list of all considerations, nor does it constitute legal advice or a substitute for advice from licensed local legal counsel and certified accounting professionals.

A. Interviews: The following questions may assist the Recipient with conducting interviews of the subrecipient’s executives, management, and staff who work on the subrecipient’s financial, program, and procurement processes.

Does the interviewee have knowledge of any financial management violations or other issues? _____

If yes, describe violations and issues below:

Does the interviewee have knowledge of any conflicts of interest? _____

If yes, describe conflicts below:

Does the interviewee have knowledge of any fraud, abuse, or misuse of funds? _____

If yes, describe knowledge below:

Summary of Assessment: The Recipient (or any entity engaged in monitoring on the Recipient’s behalf) should summarize in writing any documents, interviews, or other materials it considered in assessing and responding to the above question and subparts, along with the Recipient's methodology for considering and/or weighing the materials. The Recipient should preserve the summary, along with any relevant documents, notes, or other materials, in an organized, centralized, and easily located repository or file specific to each relevant project.

B. Financial Management: The following questions may assist with the Recipient’s consideration of whether the subrecipient’s financial records, systems, and processes are sufficient to: 1) maintain effective control over, and accountability under, the federal grant award; and 2) meet financial management standards identified under 2 CFR § 200.302.

B.1 Financial Records:

Does the subrecipient have written financial policies and procedures? _____

Does the subrecipient document grant awards, encumbrances, obligations, and expenditures in financial records? _____

Does the subrecipient record grant funds for approved activities in the budget? _____

Does the subrecipient document expenditures to support reimbursements? _____

Does the subrecipient document salaries and wages for positions funded with grant money in payroll records? _____

Do financial statements accurately reflect the subrecipient’s financial position? _____

B.2 Expenditures, Encumbrances, or Obligations:

Are the subrecipient’s expenditures, encumbrances, or obligations for eligible activities? _____

Does the subrecipient record expenditures, encumbrances, or obligations upon contract execution? _____

Does the subrecipient identify expenditures, encumbrances, or obligations for grant-funded activities? _____

Does the subrecipient reconcile expenditures, encumbrances, or obligations with information reported in quarterly and annual reports? _____

B.3 Equipment and Real Property:

Does the subrecipient establish and maintain policies, procedures, and methods to safeguard against loss or theft in accordance with 2 CFR § 200.61? _____

Does the subrecipient establish and maintain an equipment and/or real property inventory list? _____

Does the subrecipient review and maintain equipment and/or real property in accordance with the inventory? How often does the subrecipient perform an inventory to confirm the existence of equipment? _____

B.4 Program Income:

Does the subrecipient track and record program income? _____

Does the subrecipient expend program income on eligible activities and costs? _____

Does the subrecipient reconcile program income with the information reported in quarterly and annual reports? _____

B.5 Audit:

Does the subrecipient have internal accounting and other systems sufficient to accurately record financial transactions and maintain financial control? _____

Does the subrecipient have unresolved financial management-related issues? _____

Has the subrecipient corrected any necessary findings from the previous monitoring and the feedback it received? _____

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C. Program Administration and Operation: The following questions may assist with the Recipient’s consideration of whether the subrecipient’s program administration is sufficient to meet program eligibility, reporting, performance goals, and standards under Uniform Guidance (2 CFR Part 200).

C.1 Administration:

Do the subrecipient’s executives, management, and staff have the capacity and capability to administer the project, program, or activity? _____

Does the subrecipient have written program policies and procedures? _____

Does the subrecipient maintain adequate program records to document the project, program, or activity? _____

Is the expenditure rate appropriate to ensure timely expenditure of grant funds by the closeout date? _____

Does the subrecipient track and record program-specific data and performance indicators? _____

Are the subrecipient’s program administration and operations sufficient to meet program performance goals? _____

Does the subrecipient comply with program requirements and grant agreements? _____

Does the subrecipient have any unresolved program administration or operations-related issues? _____

Does the subrecipient maintain oversight over any necessary contractors? _____

C.2 Written Policies and Procedures:

Has the subrecipient established and documented an organizational structure? _____

Has the subrecipient delegated authority, segregated duties, and defined the roles and responsibilities of its employees? _____

C.3 Compliance:

Does the subrecipient comply with federal, state, and local laws and regulations, including: 1) Coronavirus State and Local Fiscal Recovery Funds Final Rule; 2) U.S. Department of the Treasury Compliance and Reporting Guidance; and 3) Uniform Guidance (2 CFR Part 200)? _____

Does the subrecipient comply with established written program policies, procedures, and guidelines? _____

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D. Procurement: The following questions may assist with the Recipient’s consideration of whether procurement is conducted in accordance with program requirements and procurement standards under 2 CFR § 200.317-327.

Does the subrecipient have written procurement policies and procedures? _____

Do the subrecipient’s written standards of conduct contain a conflict-of-interest policy? _____

Are the subrecipient’s goods and services procured through a competitive procurement process? _____

Does the subrecipient solicit: 1) small businesses; 2) minority and women-owned business enterprises; and 3) labor surplus area firms as defined under 20 CFR Part 654? _____

Does the subrecipient draft procurement documents in accordance with procurement regulations and applicable federal laws and regulations? _____

Does the subrecipient draft contracts in accordance with program requirements and federal, state, and local laws and regulations? _____

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Bloomberg Federal Assistance e311

Name: _____

Date: _____

Signature: _____