

SAMPLE MONITORING TOOL/INSTRUMENTS

Subrecipient: _____ Page 1 of 6
Contract #: _____
Contract/Grant Period: **From:** _____ **To:** _____
Level of Risk Assessed: **Low** _____ **Medium** _____ **High** _____
Program(s) Monitored: _____
On-Site: _____ **Desk Review:** _____
Monitor: _____
Date: _____

	Yes	No	N/A	W/P Reference	Comments
1. Monitoring Overview					
a. Review RFP, RFI, work plan, etc.					
b. Review federal regs. & State statutes					
c. Review monitoring website					
d. Review prior year audits, monitoring efforts, progress reports, etc.					
e. Review internal control information					
f.					
g.					
2. Activities Allowed/Unallowed					
a. Review expenditure reports/requests for funds.					
b. Review progress reports					
c. Desk audit cash disbursements journal/general ledger					
d. Desk audit agency contracts with others					
e.					
f.					
g.					

Subrecipient:

	Yes	No	N/A	W/P Reference	Comments
3. Allowable Cost/Cost Principles					
a. Does agency know which cost principles it must follow, list _____					
b. Does agency charge indirect cost? Approved by cognizant federal agency or audited by CPA?					
c. Desk audit cash disbursements journal/general ledger					
d. Does agency provide more than one service, have more than one funding source? If so, review cost allocation plan.					
e. Review charges for indirect cost.					
f.					
g.					
h.					
4. Cash Management					
a. Review all documentation if agency has requested more than 60-day advance.					
b.					
5. Davis-Bacon Act					
a. Is subrecipient aware of requirements?					
b. Is subrecipient receiving copies of certified payrolls?					
c.					

Subrecipient:

	Yes	No	N/A	W/P Reference	Comments
6. Eligibility					
a. Is agency aware of eligibility requirements?					
b. Review copy of eligibility determination tool/document/application.					
c. Review copies of verification documentation.					
d. Review copies of benefit/payment calculation					
e.					
f.					
7. Equipment/Real Property Management					
a. Review expenditure accounts to determine if expenditures for equipment are within budget allowances.					
b. Review agency's internal policies for equipment acquisition, inventory and disposition.					
c. Desk audit most recent physical equipment inventory results.					
d.					
e.					

Subrecipient:

	Yes	No	N/A	W/P Reference	Comments
8. Matching/Level of Effort/Earmarking					
a. Review budget to determine if sufficient match/MOE budgeted.					
b. Review progress reports to determine if activity-based level of effort/earmarking requirements met.					
c. Review expenditure reports for sufficient match/MOE.					
d. Desk audit cash disbursements journal/ general ledger for match, MOE, fiscal earmarking.					
e. Desk audit activity records for appropriate levels of services.					
f.					
g.					
h.					
9. Period of Availability					
a. Review budget & expenditure reports to determine likelihood of funding availability at end of period.					
b. Review agency's internal procedures for encumbering funds.					
c.					
d.					
e.					

Subrecipient:

	Yes	No	N/A	W/P Reference	Comments
10. Procurement/Suspension/ Debarment					
a. Does agency has certification statements from all non-profit subrecipients?					
b. Desk audit copy of agency's internal purchasing procedures.					
c.					
d.					
11. Program Income					
a. Review activity reports to see if any activities appear to generate program income.					
b. Review request for funds to see if program income deducted or reflected.					
c.					
d.					
12. Reporting					
a. Are agency's reports filed timely and in proper format?					
b. Which basis of accounting does agency follow?					
c. What is the methodology for generating program/activity reports?					
d. Desk audit financial and programmatic reports.					
e.					
f.					

Subrecipient:

	Yes	No	N/A	W/P Reference	Comments
13. Subrecipient Monitoring					
a. Review agency's subrecipient monitoring plan.					
b. Review documentation of subrecipient monitoring activities.					
c.					
d.					
14. Special Tests & Provisions					
a.					
b.					
c.					
d.					