

Subrecipient/Consultant - Monitoring Template

RECIPIENT NAME			
MONITORING ORGANIZATION		NAME OF PERSON(s) PRESENT	
SUBRECIPIENT / CONSULTANT ORGANIZATION		NAME OF PERSON(s) PRESENT	
CDBG PROJECT #			
MONITORING DATE			

Area #1 – required for all

1. Statement of Work – must include but not limited to

- a. Outline scope of work for this project (e.g. environmental review, Davis Bacon, Section 3 oversight)
- b. Review the statement of work and discuss any potential changes/additions since it was signed.
- c. Discuss feedback with the roles and responsibilities including positives and areas of improvement.

Area #2 – required for consultant only

2. Consultant

- a. Describe the frequency of communication between the consultant and recipient.
- b. Describe whether the consultant has been undertaking the activity as directed under the scope of work.
- c. Review quality of work

Area #3-9 – required for subrecipients only

3. Internal controls:

- a. Does the subrecipient have a written set of policies and procedures that describes staff qualifications and duties, lines of authority, separation of duties, and access to assets and sensitive documents?
- b. Does the subrecipient have written accounting procedures for approving and recording transactions?
- c. Does the subrecipient periodically compare financial records to actual assets and liabilities, and check them for completeness and accuracy?

4. Accounting records:

- a. Does the subrecipient financial accounting system contain these basic elements: (a) a chart of accounts, (b) a general ledger, (c) a cash receipts journal, (d) a cash disbursements journal, (e) a payroll journal, (f) accounts payable and receivable ledgers, and (g) job cost journals (if involved in construction)?
- b. Does the subrecipient accounting system provide reliable, complete, and up-to-date information about the sources and uses of all funds?

- c. Does the subrecipient perform “trail balances” regularly (at least quarterly)?
- d. Can the subrecipient’s accountant confirm that the accounting system and records meet the requirements of OMB Uniform Guidance 2 CFR Part 200?

5. Allowable costs:

- a. Does the subrecipient have a defined set of standards and procedures for determining that costs charged are reasonable, allowable, and allocable expenditures that are consistent with the basic Federal rules (2 CFR 200, Subpart E)?
- b. Does the subrecipient know what types of expenditures are prohibited under the CDBG program?
- c. Does the subrecipient have an approved indirect cost allocation plan?

6. Source documentation:

- a. Does the subrecipient maintain up-to-date files containing source documentation (receipts, invoices, canceled checks, etc.) for all financial transactions, including the obligation and use of CDBG program income?

7. Budget controls:

- a. Does the subrecipient maintain a current approved budget for all funded activities comparing budgeted and actual expenditures?
- b. Does the subrecipient/consultant periodically compare progress on achieving program or project goals with the expenditure rate of program funds?

8. Cash management:

- a. Does the subrecipient have a consistent process for projecting its cash needs, both to meet cash needs and minimize the time between the receipt and disbursement of grant funds?
- b. Can the subrecipient certify that all CDBG program income is used in accordance with the subrecipient agreement – i.e., either returned to the grantee or used by the organization for permitted activities before making additional grantee drawdowns for the same activity?

9. Financial reporting:

- a. Can the subrecipient provide accurate, current, and complete disclosure of the financial results of each Federally sponsored project or program that meets the CDBG reporting requirements?

[Monitoring Agency Name]

Signature: _____

Name and Title: _____

Signature Date: _____

[Name of Agency Being Monitored]

Signature: _____

Name and Title: _____

Signature Date: _____