

Federal Grant Management Assessment for Non-Federal Organizations

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The *Federal Grant Management Assessment for Non-Federal Organizations* is designed to help your organization align its policies, procedures and internal controls with federal grant management standards. This assessment is based on the standards found in **2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**. A copy of 2 CFR Part 200 is available for download at thegrantdoctors.com.

Instructions

First, review the grant management standard in the first column. (Section and paragraph citations from 2 CFR 200 are provided with each standard.)

Second, describe your organization's existing policies and/or procedures or include citations from your policies and procedures manual in the "Current Practice/Evidence" column. If a description is too lengthy for the space provided, summarize the procedure and make a reference to where the written policy/procedure can be found. If a current procedure is not in writing, make note of that and indicate how staff are trained on, or become aware of, the unwritten procedure. (Grant management policies and procedures should be in writing.)

Third, compare your current practice/policy/procedure to each standard; check the appropriate box to indicate the degree to which your organization meets the standard. Note: You meet a standard if your organization's policies and procedures are more restrictive than federal requirements. Your policies and procedures can be more restrictive than federal requirements, not less restrictive.

Fourth, if necessary, note follow-up items and next steps in the final column.

Space is provided at the end of each section for additional observations or thoughts. Use the optional Correction Action Plan form to organize the items requiring attention, to identify who is responsible for addressing each item and by when the corrective action needs to be completed. The Corrective Action Plan form is available for download at thegrantdoctors.com.

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Organization name:

Person(s) completing the Federal Grant
Management Assessment:

Date completed:

Organizational Policies and Procedures

PROGRAM AND FINANCIAL MANAGEMENT

Does your organization have policies for accounting, program and financial management procedures/systems aligned with the federal standards in 2CFR§200 (see below)?

Financial management systems must provide for the following:

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable:	<ul style="list-style-type: none"> • the CFDA title and number • Federal award identification number (FAIN) and year • name of the Federal agency • name of the pass-through entity, if any. 	Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(1)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Accurate, current and complete disclosure of the financial results of each Federal award or program....		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(2)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(3)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Effective control over, and accountability for, all funds, property and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(4)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Comparison of expenditures with budget amounts for each Federal award.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(5)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
6. <u>Written</u> procedures to implement the requirements of §200.305 (see below for key points).		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(6)			
<ul style="list-style-type: none"> • Minimize time elapsing between transfer of funds from US Treasury or pass-through entity and the disbursement by the non-Federal entity. • Payments for actual, immediate cash requirements. • Consolidate payments when possible. • Advance payments deposited in insured accounts whenever possible. • Advance payments deposited in interest-bearing accounts whenever possible. • Return earned interest above \$500 to Department of Health and Human Services (DHHS). 			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
7. <u>Written</u> procedures for determining the allowability of costs in accordance with Federal Cost Principles and the terms and conditions of the Federal award.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.302(b)(7). (See also §200.403, §200.404 and §200.405.)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
8. Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.303(a)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
9. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.303(d)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
10. Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, state and local laws regarding privacy and obligations of confidentiality.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.303(e)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
11. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.328(a)			

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

PERSONNEL

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Does your organization have <u>written</u> personnel policies and procedures?		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Do the policies address: <ul style="list-style-type: none">• Labor Standards• Organization Staffing• Duty Statements• Salary and Benefits• Civil Rights• Drug-Free Workplace• Workplace Safety• Sexual Harassment		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. The salaries of administrative and clerical staff should normally be treated as Indirect (F&A) costs. Direct charging of these costs may be appropriate only if <u>all</u> of the following conditions are met: (1) administrative or clerical services are integral to a project or activity; (2) individuals involved can be specifically identified with the project or activity; (3) such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and (4) the costs are not also recovered as indirect costs.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.413(c)			

Are your personnel documentation and reporting procedures aligned with the standards at 2CFR§200.430 (see below)?

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>4. Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:</p> <ul style="list-style-type: none"> • Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated • Be incorporated into the official records of the non-Federal entity • Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities • Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis • Comply with the established accounting policies and practices of the non-Federal entity • Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity • Budget estimates alone do not qualify as support for charges to Federal awards. 	<p>§200.430(i)(1)</p>	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>5. Charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described [above], must also be supported by records indicating the total number of hours worked each day.</p>	<p>§200.430(i)(3)</p>	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
6. Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.430(i)(4)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
7. For <u>states, local governments and Indian tribes</u> , substitute processes or systems for allocating salaries and wages to Federal awards may be used in place of or in addition to the records described in [#4 above] if approved by the cognizant agency for indirect cost.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.430(i)(5)			

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

PROPERTY STANDARDS

2 CFR §200.33 defines equipment as “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000.”

Does your organization have property management policies and procedures aligned with the federal standards in 2CFR§200.313 (see below)?

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Property records must be maintained that include:		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
	<ul style="list-style-type: none">• A description of the property.• A serial number or other identification number.• The source of funding for the property (including the FAIN).• Who holds title.• The acquisition date, and cost of the property.• Percentage of Federal participation in the project costs for the Federal award under which the property was acquired.• The location, use and condition of the property.• Any ultimate disposition data including the date of disposal and sale price of the property.		
§200.313(d)(1)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. A physical inventory of property must be taken and the results reconciled with the property records at least once every two years.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.313(d)(2)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.313(d)(3)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Adequate maintenance procedures must be developed to keep the property in good condition.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.313(d)(4)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.313(d)(5)			

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

PURCHASING

Does your organization have purchasing/procurement policies and procedures aligned with the federal standards in 2CFR§200.318 through 2CFR§200.323 (see below)?

Written standards of conduct governing the performance of its employees engaged in the award and administration of contracts must be maintained:

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. The non-Federal entity must use its own documented procurement procedures which reflect applicable State and local laws and regulations....		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
§200.318(a)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Non-federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
§200.318(b)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. The non-Federal entity must maintain <u>written</u> standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent must participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest...The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
§200.318(c)(1)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>4. If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain <u>written</u> standards of conduct covering <u>organizational conflicts of interest</u>. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.318(c)(2)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>5. The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items...Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.318(d)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>6. The non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.318(h)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>7. The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.318(i)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>8. All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of [§200.319].</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.319(a)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>9. The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. (Excluding architectural and engineering [A/E] services.)</p>		<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
<p>§200.319(b)</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>10. The non-Federal entity must have <u>written</u> procedures for procurement transactions. These procedures must ensure that all solicitations:</p> <ul style="list-style-type: none"> • Incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. • Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. <p>§200.319(c)(1) and (c)(2)</p>		<p>Fully Implemented (Yes)</p> <p>Partially Implemented</p> <p>Not Implemented (No)</p>	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>11. The non-Federal entity must ensure that all pre-qualified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition.</p> <p>§200.319(d)</p>		<p>Fully Implemented (Yes)</p> <p>Partially Implemented</p> <p>Not Implemented (No)</p>	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>12. The non-Federal entity must use one of the following methods of procurement:</p>	<ul style="list-style-type: none"> • Procurement by micro-purchases (less than or equal to \$10,000). Competitive quotations not necessary if the non-Federal entity considers the price to be reasonable. • Procurement by small purchase procedures (less than or equal to \$250,000). Price or rate quotes must be obtained from an adequate number of sources. • Procurement by sealed bids. (Preferred method for procuring construction.) Awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the <u>lowest</u> in price. • Procurement by competitive proposals. <ul style="list-style-type: none"> (1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance; (2) proposals must be solicited from adequate number of qualified sources; (3) must have written method for evaluating proposals and selecting recipients;(4) contracts awarded to responsible firm whose proposal is most advantageous to the program. • Procurement by noncompetitive proposals. (aka sole source) Applicable only if one or more of the following circumstances exists: <ul style="list-style-type: none"> (1) item available only from a single source; (2) public exigency or emergency will not permit a delay from competitive solicitation; (3) Federal awarding agency or pass-through entity authorizes noncompetitive proposals through a written request from the non-Federal entity; or (4) after solicitation of a number of sources, competition is determined inadequate. 	<p>Fully Implemented (Yes)</p> <p>Partially Implemented</p> <p>Not Implemented (No)</p>	
<p>§200.320</p>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>13. The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.</p>	<p>Affirmative steps must include:</p> <ul style="list-style-type: none"> • Placing qualified small and minority businesses and women's business enterprises on solicitation lists. • Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources. • Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises. • Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises • Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce. • Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed [above]. 	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	
§200.321(a) and (b)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>14. The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold (\$250,000) including contract modifications...as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.</p>	<p>§200.323(a)</p>	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>15. The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed.</p>	<p>§200.323(b)</p>	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No)</p>	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

RECORDS RETENTION

Does your organization have policies and procedures for retaining grant program and financial records aligned with the federal standards in 2CFR§200.333 (see below)?

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report, or for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. The only exceptions are the following:		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
	<ul style="list-style-type: none">• If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.• When the non-Federal entity is notified in writing, by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.• Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.• When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.• Indirect cost rate proposals and cost allocation plans as specified in §200.333(f) [<i>#2 below</i>].		

§200.333

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Indirect cost rate proposals and cost allocation plans. This paragraph [<i>see (f)(1) and (f)(2) below</i>] applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
	<ul style="list-style-type: none">• (f)(1) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.• (f)(2) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.		

§200.333(f)

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

TRAVEL

Does your organization have travel policies and procedures aligned with the federal standards in 2CFR§200.474 (see below)?

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's <u>written</u> travel reimbursement policies.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.474(a)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's <u>written</u> travel policy.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.474(b)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Temporary dependent care costs. (1) Costs above and beyond regular dependent care that directly results from travel to conferences is [sic] allowable provided that (i) the costs are a direct result of the individual's travel for the Federal award; (ii) the costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and (iii) are only temporary during the travel period. (2) Travel costs for dependents are unallowable.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.474(c)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Commercial air travel. (1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would: (i) require circuitous routing; (ii) require travel during unreasonable hours; (iii) excessively prolong travel; (iv) result in additional costs that would offset the transportation savings; or (v) offer accommodations not reasonably adequate for the traveler's medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.474(d)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Air travel by other than commercial carrier. Costs of travel by non-Federal entity-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of airfare as provided for in §200.474(d) [#4 above], is unallowable.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	
§200.474(e)			

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

PASS-THROUGH ENTITY REQUIREMENTS

Skip to the next section if your organization is not a pass-through entity.

All pass-through entities must:

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Required information includes:

(1) Federal Award Identification

- Subrecipient name (must match registered name in DUNS)
- Subrecipient's DUNS number
- Federal Award Identification Number (FAIN)
- Federal award date
- Subaward period of performance start and end date
- Amount of Federal funds obligated by this action
- Total amount of Federal funds obligated to the subrecipient
- Total amount of the Federal award
- Federal award project description
- Name of Federal awarding agency, pass-through entity and contact information for awarding official
- CFDA number and name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA at the time of disbursement
- Identification of whether the award is R&D
- Indirect cost rate for the Federal award (including if the de minimis rate is charged)

- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.
- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports
- (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient or a de minimis indirect cost rate.
- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of [this section, national policy requirements and audit requirements].
- (6) Appropriate terms and conditions concerning the closeout of the subaward.

§200.331(a)

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>2. Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring...which may include consideration of such factors as:</p>	<ul style="list-style-type: none"> • The subrecipient's prior experience with the same or similar subawards • The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program • Whether the subrecipient has new personnel or new or substantially changed systems • The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). 	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A</p>	
§200.331(b)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>3. Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in §200.207 (see below for key points).</p>	<ul style="list-style-type: none"> • Requiring reimbursement payments rather than advance payments • Withholding authority to proceed to the next phase until acceptable performance achieved • Requiring additional, more detailed financial reports • Requiring additional project monitoring • Requiring the non-Federal entity to obtain technical or management assistance • Establishing additional prior approvals 	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A</p>	
§200.331(c)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>4. Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through monitoring of the subrecipient must include:</p>	<ul style="list-style-type: none"> • Reviewing financial and programmatic reports required by the pass-through entity • Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means • Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521. 	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A</p>	
§200.331(d)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
<p>5. Depending upon the pass-through entity's assessment of risk posed by the subrecipient...the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:</p>	<ul style="list-style-type: none"> • Providing subrecipients with training and technical assistance on program-related matters • Performing on-site reviews of the subrecipient's program operations • Arranging for agreed-upon-procedures engagements as described in §200.425 (Limited to one or more of the following compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting) 	<p>Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A</p>	
§200.331(e)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
6. Verify that every subrecipient is audited as required by [§200.500 et seq].		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	
§200.331(f)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
7. Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	
§200.331(g)			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
8. Consider taking enforcement action against noncompliant subrecipients as described in §200.338 (e.g., withholding payments, disallowing expenses, suspension/debarment, etc.) and in program regulations.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	
§200.331(h)			

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Internal Controls

The principal mechanism for deterring fraud or illegal practices in any organization is a strong system of internal controls. Internal controls are the foundation of sound financial management that allows organizations to fulfill their mission while ensuring a solid financial structure and credible financial information.

A comprehensive internal controls structure includes the policies and procedures used by the organization's staff; accounting and information systems; the work environment and the professionalism of employees. Strong internal controls help to ensure that resources are used appropriately, transactions are processed on time and financial information is reported accurately. A well-planned financial system contains procedures that produce accurate and reliable financial statements while safeguarding assets, financial resources and the integrity of employees who handle money or property.

A lack of effective internal controls may lead to the following:

- Failure to segregate duties and authorization responsibilities
- Unrestricted access to assets or sensitive data, such as cash, fixed assets, or personnel records
- Failure to record transactions, resulting in the lack of accountability
- Failure to reconcile assets with the appropriate records
- Unauthorized transactions
- Unimplemented controls because of unqualified personnel
- Collusion among employees where little or no supervision exists

This section is not intended as a checklist of required internal control elements. Non-federal organizations may have adequate internal control even though they do not utilize some or all of the standards in this section. Organizations should determine the most effective and appropriate internal control techniques, given available resources, to provide reasonable assurance for compliance with federal program requirements.

Activities and Costs Allowed or Unallowed

Objective

To provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Management provides personnel approving and pre-auditing expenditures with a list of allowable and unallowable expenditures.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<hr/>			
Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Supporting documentation compared to list of allowable and unallowable expenditures.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<hr/>			
Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Adjustments to unallowable costs made where appropriate and follow-up action taken to determine the cause.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<hr/>			
Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Adequate segregation of duties in review and authorization of costs.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<hr/>			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Training programs, both formal and informal, provide knowledge and skills necessary to determine activities and costs allowed.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
6. Interaction between management and staff regarding questionable costs.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
7. Grant agreements (including referenced program laws, regulations, handbooks, etc.) and cost principles available to staff responsible for determining activities allowed and allowable costs under Federal awards.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
8. Flow of information from Federal agency to appropriate management personnel.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
9. Comparisons made with budget and expectations of allowable costs.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Cash Management

Objective

To provide reasonable assurance that the draw down of Federal cash is only for immediate needs, States comply with applicable Treasury agreements, and recipients limit payments to subrecipients to immediate cash needs.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Appropriate assignment of responsibility for approval of cash drawdowns and payments to subrecipients.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Mechanisms exist to anticipate, identify, and react to routine events that affect cash needs.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Written policy that provides: <ul style="list-style-type: none">• Procedures for requesting cash advances as close as is administratively possible to actual cash outlays;• Monitoring of cash management activities;• Repayment of excess interest earnings where required.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Variance reporting of expected versus actual cash disbursements of Federal awards and drawdowns of Federal funds.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Periodic independent evaluation (e.g. by internal audit, top management) of entity cash management, budget and actual results, repayment of excess interest earnings, and Federal draw down activities.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Davis-Bacon Act

Objective

To provide reasonable assurance that contractors and subcontractors were properly notified of the Davis-Bacon Act requirements and the required certified payrolls were submitted to the non-Federal entity.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Management understands and communicates to staff, contractors, and subcontractors the requirements to pay wages in accordance with the Davis-Bacon Act.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
		N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Mechanisms in place to identify contractors and subcontractors most at risk of non-compliance.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
		N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Contractors and subcontractors are required by contract to submit certifications and copies of payrolls.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
		N/A	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Eligibility

Objective

To provide reasonable assurance that only eligible individuals and organizations receive assistance under Federal award programs, that subawards are made only to eligible subrecipients, and that amounts provided to or on behalf of eligible individuals or groups of individuals were calculated in accordance with program requirements.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Verification of accuracy of information used in eligibility determinations.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Process in place to ensure benefits were discontinued when eligibility requirements no longer met or period of eligibility expired.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Training programs inform employees of eligibility requirements.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Periodic analytical reviews of eligibility determinations performed by management.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Equipment and Real Property Management

Objective

To provide reasonable assurance that proper records are maintained for equipment acquired with Federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with Federal requirements, and the Federal awarding agency is appropriately compensated for its share of any property sold or converted to non-Federal use.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Management committed to providing proper stewardship for property acquired with Federal awards.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Procedures to identify risk of misappropriation or improper disposition of property acquired with Federal awards.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Policies and procedures in place for responsibilities of record keeping and authorities for disposition.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Management reviews the results of periodic inventories and follows up on inventory discrepancies.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Matching, Level of Effort, Earmarking

Objective

To provide reasonable assurance that matching, level of effort, or earmarking requirements are met using only allowable funds or costs which are properly calculated and valued.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Commitment from management to meet matching, level of effort, and earmarking requirements (e.g., adequate budget resources to meet a specified matching requirement or maintain a required level of effort).		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Evidence obtained such as a certification from the donor, or other procedures performed to identify whether matching contributions:		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<ul style="list-style-type: none">• Are from non-Federal sources.• Involve Federal funding, directly or indirectly.• Were used for another federally-assisted program.			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Accounting system capable of:		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
<ul style="list-style-type: none">• Separately accounting for data used to support matching, level of effort, or earmarking amounts or limits or calculations.• Ensuring that expenditures or expenses, refunds, and cash receipts or revenues are properly classified and recorded only once as to their effect on matching, level of effort, or earmarking.• Documenting the value of "in-kind" contributions of property or services.			

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Supervisory review of matching, level of effort, or earmarking activities performed to assess the accuracy and allowability of transactions and determinations, e.g., at the time reports on Federal awards are prepared.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Period of Availability of Federal Funds

Objective

To provide reasonable assurance that Federal funds are used only during the authorized period of availability.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Management understands and is committed to complying with period of availability requirements.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Accounting system prevents obligation or expenditure of Federal funds outside of the period of availability.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. End of grant period cut-offs are met by such mechanisms as advising program managers of impending cut-off dates and review of expenditures just before and after cut-off date.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Periodic review of expenditures before and after cut-off date to ensure compliance with period of availability requirements.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Procurement and Suspension and Debarment

Objective

To provide reasonable assurance that procurement of goods and services are made in compliance with the provisions of 2 CFR 200 and that covered transactions are not made with a debarred or suspended party.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Existence and implementation of codes of conduct and other policies regarding acceptable practice, conflicts-of-interest, or expected standards of ethical and moral behavior for making procurements.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Procurement manual that incorporates Federal requirements.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Board or governing body oversight required for high dollar, lengthy, or other sensitive procurement contracts.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Clear assignment of authority for issuing purchasing orders and contracting for goods and services.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Conflict-of-interest statements are maintained for individuals with responsibility for procurement of goods or services.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
6. Contractor's performance with the terms, conditions, and specifications of the contract is monitored and documented.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
7. Channels of communication are provided for people to report suspected procurement and contracting improprieties.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
8. Management periodically conducts independent reviews of procurements and contracting activities to determine whether policies and procedures are being followed as intended.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Program Income

Objective

To provide reasonable assurance that program income is correctly earned, recorded, and used in accordance with the program requirements.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Management recognizes its responsibilities for program income.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Mechanism in place to ensure that program income is properly recorded as earned and deposited in the bank as collected.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Policies and procedures provide for correct use of program income in accordance with Federal program requirements.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. Internal audit of program income.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Real Property Acquisition and Relocation Assistance

Objective

To provide reasonable assurance of compliance with the real property acquisition, appraisal, negotiation, and relocation requirements.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Written policies exist for handling relocation assistance and real property acquisition.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
		N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. A system is in place to adequately document relocation assistance and real property acquisition.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	
		N/A	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Reporting

Objective

To provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Persons preparing, reviewing, and approving the reports possess the required knowledge, skills, and abilities.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Written policy exists that establishes responsibility and provides the procedures for periodic monitoring, verification, and reporting of program progress and accomplishments.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Supervisory review of reports performed to assure accuracy and completeness of data and information included in the reports.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. An accounting or information system that provides for the reliable processing of financial and performance information for Federal awards.		Fully Implemented (Yes)	
		Partially Implemented	
		Not Implemented (No)	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Periodic comparison of reports to supporting records.		Fully Implemented (Yes) Partially Implemented Not Implemented (No)	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.

Subrecipient Monitoring

Objective

To provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
1. Individuals performing subrecipient monitoring possess knowledge, skills, and abilities required.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
2. Subrecipients demonstrate that: • They are willing and able to comply with the requirements of the award, and • They have accounting systems, including the use of applicable cost principles, and internal control systems adequate to administer the award.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
3. Key managers understand the subrecipient's environment, systems, and controls sufficient to identify the level and methods of monitoring required.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
4. A recordkeeping system is in place to assure that documentation is retained for the time period required by the recipient.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Standard	Current Practice / Evidence	Meets Standard?	Notes / Action Items
5. Establish a tracking system to assure timely submission of required reporting, such as: financial reports, performance reports, audit reports, onsite monitoring reviews of subrecipients, and timely resolution of audit findings.		Fully Implemented (Yes) Partially Implemented Not Implemented (No) N/A	

Additional Observations

Note any areas of concern or issues that need to be addressed. Optional: use the Corrective Action Plan form to organize your next steps.