

Attachment C: Sample DSHS Subrecipient Fiscal Monitoring Site Visit Tool

REFERENCE	STANDARD	CRITERIA	COMPLIANCE		COMMENTS	FOLLOW-UP, CORRECTIVE ACTION AND DUE DATE
			YES	NO		
2CFR200.327	Financial reporting: Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.	<p>Agency maintains documentation and records of all income and expenditures.</p> <p>Agency maintains accounting system and reports in accordance with GAAP or other accepted method of presentation.</p>	<input type="checkbox"/>	<input type="checkbox"/>		
2CFR200.302 2CFR200.333	Accounting records: Must adequately identify the source and application of funds provided for financially assisted activities	<p>Grantees and subgrantees must maintain records that adequately identify the source and application of funds provided for financially assisted activities.</p> <p>These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.</p> <p>Agency has appropriate cost centers to track and validate costs applicable to any special conditions (e.g., project expansion)</p>	<input type="checkbox"/>	<input type="checkbox"/>		
2CFR200.303	Internal control: Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets.	<p>Control Principles are applied to all departmental operations which include:</p> <ul style="list-style-type: none"> • Payroll • Purchasing • Receiving • Disbursement Approval • Equipment and Supplies Inventory • Cash Receipts • Petty Cash • Billing and Accounts Receivable <p>No one person has complete control over more than one key fiscal function or activity (e.g., authorizing, approving, certifying, disbursing, receiving, or reconciling).</p> <p>Transactions are properly authorized and consistent with grant program requirements.</p>	<input type="checkbox"/>	<input type="checkbox"/>		

		<p>Responsibility for physical security/custody of assets is separated from record keeping/accounting for those assets</p>	<input type="checkbox"/>	<input type="checkbox"/>		
<p>2CFR200.300 2CFR200.301 2CFR200.302 2CFR200.303 2CFR200.304 2CFR200.305 2CFR200.306 2CFR200.307 2CFR200.308 2CFR200.309</p>	<p>Budget control: Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or subgrant agreement</p>	<p>Chief Financial Officer or designee routinely monitors the comparison of expenditures with approved budget expenditures.</p> <p>The agency employs a budget to control its fiscal operations.</p> <p>The agency employs separate budget categories for distinctly different areas of the agency operation, at least for each federal grant-funding source.</p> <p>The governing authority approves the agency's budget. (<i>Best Practices</i>).</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		
<p>2CFR200.401 2CFR200.9</p>	<p>Allowable cost: Applicable OMB cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs. Non-profit entities are required to have written policies & procedures on this subject.</p>	<p>Governmental agencies employ accounting policies and procedures for determining reasonableness, allocability, and allowability of costs in accordance with federal cost principles</p> <p>Non-profit agency is <u>required</u> to have written accounting policies and procedures for determining reasonableness, allocability, and allowability of costs in accordance with federal cost principles.</p> <p>The allowability of costs incurred by institutions of higher education is determined in accordance with the provisions of 2CFR200</p> <p>Accounting records and documents are examined by employees who have sufficient understanding of the accounting and financial system to verify that recorded transactions actually took place and were made in accordance with policy and procedures.</p> <p>Agency accounting records and documentation are compared with accounting system reports and financial statements to verify their reasonableness, accuracy, and completeness.</p> <p>Agency has an indirect rate (IDC) or Cost Allocation Plan (CAP) for the charging administrative cost that has been negotiated with and approved by its cognizant agency. Alternatively, the agency does not allocate indirect or administrative costs to direct programs.</p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>		

		Records are investigated to determine the cause of any discrepancies.	<input type="checkbox"/>	<input type="checkbox"/>		
2CFR200.317 2CFR200.318 2CFR200.319 2CFR200.320 2CFR200.321 2CFR200.322 2CFR200.323 2CFR200.324 2CFR200.325 2CFR200.326	Purchasing and Procurement Standards General Procurement Standards. (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section. (2) Grantees and subgrantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. (3) Grantees and subgrantees will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts.	Agency has written policies and procedures for procurement of supplies, equipment and other services Agency uses purchase requisition/order system for purchasing (<i>Best Practice</i>) Agency has proper segregation between requisition, procuring, receiving and payment functions. (<i>Best Practices</i>) Agency has inventory system to control purchase, use, and reordering of medications and supplies Agency has established controls over access to medication and supplies. Agency periodically confirms perpetual inventory w/actual inventory counts.	<input type="checkbox"/>	<input type="checkbox"/>		
2CFR200.205 2CFR200 Appendix II	Suspended and Debarred	Grantees and subgrantee must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."	<input type="checkbox"/>	<input type="checkbox"/>		
2CFR200.331 2CFR200.425 2CFR200.501	Single Audit	If applicable, an audit of agency is conducted in accordance with 2CFR200, "Audits of States, Local Governments, and Non- Profit Organizations." Agency auditors meet established criteria for qualifications and independence in conduct of audits. Single audits are performed and submitted as appropriate If the Agency itself subgrants federal funds to others, it has a single audit review system that is in compliance with the review requirement of 2CFR200.	<input type="checkbox"/>	<input type="checkbox"/>		

		<p>schedule to charges to the patient;</p> <ul style="list-style-type: none">• Billing and collections processes and patient privacy/confidentiality concerns;• Client income determination/verification;• Handling of accounts receivable;• Handling of Program Income;• Handling of other program related expenditures.				
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