



CENTER FOR COMMUNITY SERVICES DIRECTIVE

Title: Risk Based Monitoring Procedures

Directive #: C2023-06

Effective: January 1, 2023

To: Community Services Block Grant Subgrantees

From: Denise Remillard, Director – Center for Community Services

1.0 Purpose

To provide guidance and an outline of the protocol of Department of Community and Economic Development (DCED) monitoring of Community Services Block Grant (CSBG) eligible entities (CEE).

2.0 Background

Beginning January 1, 2021, DCED implemented a risk-based monitoring process. This CSBG Directive improves and reorganizes the previous process to align each piece with the existing Organizational Standards. This directive is effective January 1, 2023 and replaces C2020-06.

3.0 Policy

DCED will adhere to the federal requirement that all CEE's will have an on-site monitoring every three years. During the years between mandated on-site visits, the type of monitoring review that occurs will be determined by the results of an annual risk assessment process.

Risk Assessment Process

The focus of the Risk Assessment is to ensure that CSBG funded agencies meet the following requirements: adherence to federal and state funding requirements, effective management and administration of funds, and sound agency operations. The structure and concentration of the revised process is based on the existing Organizational Standards framework and is organized using the same focus areas.

DCED will conduct the CSBG Risk Assessment annually at the beginning of the program year using 21 different criteria that fall within the Organizational Standards categories of Community Engagement, Organizational Leadership, Board Governance, Strategic Planning, Human Resources Management, Financial Operations and Oversight, and Data and Analysis. A CSBG Risk Assessment Tool is included as Attachment A.

The process begins with a required annual agency questionnaire which is found and completed in the COPOS system. This questionnaire provides information to assist the CSBG program specialists to evaluate agency compliance with the criteria examined in the assessment tool (Attachment A). The specialists also use documentation from the Organizational Standards, board meeting minutes, COPOS reports, and financial reports to inform their review. Each criteria item is assigned 0-3 points depending on the agency's level of compliance, then a weighted value is applied depending on level of risk each criteria carries. The total of all the risk criteria values then determines the risk score.

Meetings are held with Center management staff to discuss the annual risk assessment results of each agency to determine the frequency and method of program monitoring in the coming year according to the following:

Risk Level	Monitoring Plan Guidelines
<p>High (250 +)</p>	<p>A report that identifies factors that contributed to the high-risk score and outlines non-compliance issues and areas that require improvement will be distributed to the agency executive director and board chairperson. The agency will be required to respond to the report with a corrective action plan within 30 days. The CSBG Program office will then work with the agency to determine a schedule for on-site monitoring and progress reporting.</p>
<p>Medium (150-249)</p>	<p>A report that identifies factors that contributed to the medium-risk score and outlines non-compliance issues and areas that require improvement will be sent to the agency executive director and board chairperson. The agency will be required to respond to the report with a corrective action plan within 30 days. Depending on the risk score and criteria in concern, the CSBG program office will work with the agency to determine if an on-site visit is appropriate.</p>
<p>Low (1-149)</p>	<p>A report that identifies factors that contributed to the low-risk score and outlines minor non-compliance issues and areas that could be improved will be distributed to the agency executive director and board chairperson. Program specialists will continue to monitor the agency through report submissions, invoicing, and communications. The CSBG program office will discuss the risk factors to determine if any further action is needed before closing the review.</p>

Depending on the specific areas of non-compliance, agencies in any of the three levels may be monitored differently than indicated in the chart. **All agencies will be monitored on-site at least once every three years regardless of risk level.**

Throughout the year DCED staff will review agency success with the various examination points and offer technical assistance as appropriate to assist in avoiding severe problem areas.

On-site Monitoring

According to federal regulation, DCED is responsible for conducting an on-site monitoring visit of the CEEs at least once during every three (3) year period to assure compliance with OCS requirements and the federal CSBG Act. Depending on the results of the annual Risk Assessment process, agencies also be monitored on-site during the other two years outside of the federal requirement. Both the risk assessment

and the monitoring processes provide DCED with indicators of the effectiveness of CEE operations and tripartite board involvement, validation of reporting and outcomes, and validation of CEE compliance with the objectives of the mandated CSBG Organizational Standards.

On-site monitoring is conducted to include, but is not limited to, the following purposes:

- Ensure programmatic and contractual compliance through the review of agency records and interviews with agency personnel, board members, and clients;
- Follow-up on areas of concern and complaints;
- Identify, evaluate, and discuss technical assistance needs; and
- Evaluate organizational risk factors

Immediately following a review, an exit conference is conducted with CEE executive and program staff to review the preliminary results.

CEEs should begin acting to resolve findings and recommendations identified during the review and discussed during the exit conference. It is also recommended to bring agency needs, concerns, and questions to the program specialist for discussion and technical assistance.

The finalized formal report will be issued to the CEE and tripartite board chairperson within thirty (30) days of the completion of monitoring activities. The report identifies strengths and weaknesses of the program and any required corrective actions.

Corrective Actions

The exit conference, and subsequently the formal monitoring report, can identify two categories of results that require the CEE to act. Findings are formal areas of concern that require corrective actions. Recommendations are suggestions for operational or administrative processes that might help the CEE or its tripartite board function more efficiently or effectively.

A finding requires a formal response from the CEE that outlines specific action steps, timelines, and other activities the agency or its board will undertake to remedy the area of deficiency or non-compliance. Responses to findings should consider continuous improvement principles and incorporate specific, measurable, attainable, realistic, and time-bound action steps.

A recommendation requires a formal response from the CEE that outlines whether the agency or its board will adopt the suggestion, and any associated details or timelines related to implementation. While recommendations are made in the interest of agency or board improvement, the CEE or its board is not obligated to adopt them. If the CEE or its board does not adopt or implement recommendations made in the monitoring report, the agency's monitoring response should include details about why the recommendation will not be implemented.

Upon receipt of the formal monitoring response, DCED will review proposed corrective actions to ensure the agency is sufficiently addressing the noted findings and recommendations. DCED may require a revised response from the CEE if the proposed corrective actions do not adequately resolve any findings, and in circumstances where the rationale for declining to implement recommendations might necessitate further consideration. DCED will issue formal correspondence to the CEE and its tripartite board chairperson to accept or reject corrective actions, and to request revisions to the action steps.

Formal responses to monitoring that sufficiently address findings and recommendations, and that are likely to resolve the areas of concern, will be formally accepted and the CEE will receive correspondence

that closes the monitoring. In circumstances where revisions are required, or further actions are necessary, the formal correspondence will identify the monitoring as remaining open until the action steps sufficiently addresses the areas of concern.

Technical Assistance Plans

In accordance with guidance issued by OCS in 2015 to coincide with CSBG Organizational Standards, DCED must monitor and report CEE compliance with standards at least annually via the CSBG Annual Report. In cases where a CEE may not be able to meet the standard in a reasonable timeframe contingent on targeted technical assistance, the department may require the CEE to develop a Technical Assistance Plan (TAP) to target training and technical assistance resources and outline the timeframe for the CEE to meet the CSBG Organizational Standards. In situations where a CEE is not in compliance with Organizational Standards and DCED must implement a TAP with the non-compliant CEE, the TAP is a formalization of the process required to ensure corrective action and compliance with standards. Where appropriate, DCED will recommend or directly engage the assistance of the Community Action Association of Pennsylvania (CAAP) to provide training or technical assistance and/or assist in developing a TAP.

The TAP, in accordance with the CSBG Organizational Standards Center for Excellence (OSCOE), utilizes a standardized template to document specific and measurable progress toward CEE compliance with standards including:

- Documenting the need for technical assistance to meet CSBG Organizational Standards,
- Documenting the progress made toward meeting standards in anticipation of the next full on-site monitoring visit,
- Identification of responsibility for completion, and
- Identification of the timeframe for completion of specific action steps.

DCED may determine a TAP is appropriate and will prepare and submit a report to OCS that describes the training and technical assistance offered. However, if DCED determines training and technical assistance is not appropriate given the circumstance, DCED will prepare and submit a report to OCS that provides the rationale for its determination. For example, training and technical assistance and thus a TAP may not be appropriate when:

- The CEE has sufficient internal expertise and skill,
- DCED already provided documented training and technical assistance and the CEE failed to institute corrective actions,
- Multiple, widespread, or repeated deficiencies have been identified and remain uncorrected, or
- Fraud or criminal wrongdoing is involved.

Quality Improvement Plans

When routine corrective actions and TAPs fail to remedy areas of concern, particularly related to serious administrative or operational issues and including persistent non-compliance with CSBG Organizational Standards, section 678C of the federal CSBG Act authorizes DCED to initiate a Quality Improvement Plan (QIP) that incorporates specific timelines and benchmarks. The failure of a CEE and its tripartite board to meet multiple standards may reflect deeper organizational challenges and risks. DCED will initiate a QIP when is necessary to avoid a reduction or termination of funding, and to structurally align the CEE with CSBG administrative, operational, and programmatic requirements including

implementation and compliance with CSBG Organizational Standards.

It is the discretion of DCED to provide a CEE with an opportunity to develop and implement a QIP to correct deficiencies. DCED accounts for the seriousness of areas of concern and deficiencies, along with the anticipated timeframe to implement corrections. If a QIP is warranted, DCED will request a QIP from the identified CEE and allow 60 days for the CEE to develop and implement the QIP. DCED will approve or disapprove the QIPs within 30 days of receipt of the plan. CEEs engaging in a QIP must be prepared to implement the QIP as soon as it is submitted to DCED for approval.

A QIP may be inappropriate and thus disapproved when:

- The CEE is already engaged in a QIP and has repeated findings, or
- Fraud or criminal wrongdoing is involved

The CEE may challenge DCED's decision not to approve a QIP by formally outlining the reasons an opportunity to submit a QIP should be granted, and by simultaneously submitting formal notification to OCS.

Persistent or Serious Findings

When a CEE persistently fails to correct areas of concern, deficiencies, or findings, or when findings rise to the level of fraud or criminal wrongdoing, DCED will take actions warranted by the federal CSBG Act and in consultation with OCS to reduce or terminate CSBG funding. DCED will provide notice of the uncorrected deficiency and an opportunity for a hearing to determine if cause exists to reduce or terminate funding. Based on the hearing record, if DCED determines cause exists to reduce or terminate funding, DCED will initiate proceedings to de-designate the CEE or reduce the CSBG allocation to the CEE. Since a CEE's CSBG funding may not be reduced below the statutorily required base-level in Pennsylvania, a CEE already receiving only base-level funding may be de-designated as a recipient of CSBG funds.

Fiscal Monitoring

CEEs are also subject to fiscal monitoring conducted by the Department's Financial Management Center (FMC). When CEEs are fiscally evaluated, the following areas are tested using checklists, observations, interviews, and management representations to meet the objectives of the fiscal review:

- Internal Controls
- Separation of Duties
- Expenditure Reporting and Testing
- Cash Management
- Payroll
- Limited Procurement

Attachment E provides instructions and includes a series of questions for each of the areas listed above. Upon completion of testing, the FMC will identify both the fiscal strengths and weaknesses of the organization.

4.0 Effective Date

This directive takes effect January 1, 2023 and replaces C2022-06. It will remain in effect, in its entirety, until it is amended, replaced, superseded, or nullified. Only a directive from the Department's Center for Community Services or its equivalent may countermand any statement herein contained.

5.0 Attachments

Attachment A - Risk Assessment Tool

Attachment B – Monitoring Tool

Attachment C – Client File Worksheet

Attachment D – Fiscal Monitoring Checklists

Attachment E – Organizational Standards Review

cc: Center for Community Services Staff

Financial Management Center Staff

Directions for using the CSBG Risk Assessment Tool

Weigh each criteria statement using the following scale:

Points	Percent Compliant
0	100%
1	85-99%
2	51-84%
3	Less than 50%

Enter the points for each criteria. The Category Subtotal and the Total Score will automatically update.

If the points entered are 2 or 3, then the box will change colors to indicate potential areas for further review and discussion with the agency. See the example below.

5: Board Governance				
9	Tripartite board composition follows requirements	1	15	15
10	Financial reports are provided to the board	2	5	10
11	The board maintains and operates with a quorum	3	5	15
<i>Category Subtotal:</i>				40

When the Risk Assessment Tool is complete, you will see a Risk Rating at the Top and the Total Risk Assessment Score at the bottom. They will have matching highlighted colors based upon the level of risk.

Score		Level of Risk	Action
1	149	Low	Identify any 2s or 3s to discuss with program manager to determine if any action is needed prior to closing the review.
150	249	Medium	In addition to Low Risk Action, identify any categories with high scores to target for additional review with agency with potential for on-site audit as determined with program manager.
250	315	High	Schedule an on-site audit

CSBG Risk Assessment Tool

Agency:		-			Reviewer:
No.	Criteria	Points	Weight	Value	Reviewer Comments
1: Consumer Input and Involvement					
	No current measure - included in Agency Questionnaire	-	-	-	
2: Community Engagement					
1	Agency participates with partners in conferences and webinars	0	3	0	
2	Agency is compliant with other programs including other state/federal subcontracted programs	0	2	0	
3	Agency has CSBG subcontracts (zero if no subcontracts)	0	2	0	
4	Agency monitors subcontractors for compliance (zero if no subcontracts)	0	3	0	
<i>Category Subtotal:</i>				0	
3: Community Assessment					
	No current measure - included in Agency Questionnaire	-	-	-	
4: Organizational Leadership					
5	Document submission is completed on time and accurately	0	6	0	
6	Responses to state requests are made timely	0	2	0	
7	Organizational standards are met on average over the past twelve months	0	12	0	
8	No corrective action was needed in last year's CSBG Monitoring period	0	5	0	
<i>Category Subtotal:</i>				0	
5: Board Governance					
9	Tripartite board composition follows requirements	0	15	0	
10	Financial reports are provided to the board	0	5	0	
11	The board maintains and operates with a quorum	0	5	0	
<i>Category Subtotal:</i>				0	
6: Strategic Planning					
12	Agency staff and leadership are compliant with continuous improvement/ROMA requirements	0	5	0	
13	Annual goals are being met	0	2	0	
14	Annual targets are an accurate reflection of need	0	3	0	
<i>Category Subtotal:</i>				0	
7: Human Resources Management					
15	Agency is consistently staffed	0	5	0	
16	Agency staff is capable of completing their work	0	5	0	

<i>Category Subtotal:</i>		0		
8: Financial Operations and Oversight				
17	Fiscal status reports and invoices are in compliance	0	5	0
18	Agency has no annual rollover funds	0	5	0
19	DCED FMC has found no issues in minicanal management monitoring.	0	5	0
<i>Category Subtotal:</i>		0		
9: Data and Analysis				
20	Agency uses a data collection system to maintain and track metrics	0	5	0
21	Agency reports in COPOS on time	0	5	0
<i>Category Subtotal:</i>		0		
Total Risk Assessment Score:		0		

On-Site Monitoring Tool

Agency Name:		Contract Number:	
DCED CSBG Program Specialist:		Program Year Monitoring Period:	
Board Chair:		Date of Visit:	
Agency Staff involved in Review:		Risk Assessment Score:	

Monitoring Overview

Strengths and best practices of the agency:

Summary of findings, Technical Assistance Plan (TAP) or Quality Improvement Plan (QIP), and need for corrective action(s):

Recommendations for training and/or technical assistance as opportunities for growth:

Agency follow up requirements including information needed and due dates:

C2023-06 Attachment B		
Monitoring Tool Questions		
Questions	Response	Comments
1: Consumer Input and Involvement	0	
2: Community Engagement	14	
Does the agency link with other programs in the community or area when services are beyond the agency's scope?	Y/N	
Does the agency subcontract for any of the services under the CSBG award?	Y/N	
Are all subcontracts identified in the workplan available for review?	Y/N	
Do contracts for subcontracted services include a provision that the subcontractor must follow State procurement requirements and the fiscal requirements of agency's contract with DCED?	Y/N	
Are the amounts and activities of the subcontracts consistent with the descriptions in the workplan?	Y/N	
Is there evidence the agency monitors its subcontractors for contract compliance?	Y/N	
How often are subcontractors monitored?		
Were subcontractors conducting their contracted activities and maintaining adequate supporting documentation?	Y/N	
If the agency utilized a subcontractor in the previous year, did the subcontractor meet its goals?	Y/N	
If not, was corrective action taken?	Y/N	
Did a subcontractor identify any concerns that could not be satisfactorily addressed by the CAA/DCED?	Y/N	
Does the agency's method of selecting service providers for subcontracts ensure fair competition to all interested parties?	Y/N	
Does the agency have procedures in place to ensure that subcontractors have current insurance policies for blanket fidelity bond coverage; comprehensive general liability; directors and officers liability; umbrella excess liability; and professional liability?	Y/N	
Total number of subcontracts during the grant period		
3: Community Assessment	1	
Is there evidence in the board minutes that the board uses community needs assessment and service gap analysis to establish service priorities and adopt program objectives?	Y/N	
4: Organizational Leadership	37	
List any non-compliant Organizational Standards/indicators		
Do the board minutes indicate that the agency's board fully participates in the development, planning, implementation, and evaluation of the CSBG program?	Y/N	

Is a client file maintained for each person served?	Y/N	
Does the form used for determining client eligibility using the correct poverty level chart for the program year?	Y/N	
For clients receiving direct services, is income documented for all members of the household 18 years and older?	Y/N	
Does the agency limit eligibility for CSBG programs to clients at or below the current allowable threshold?	Y/N	
Do intake forms include client characteristics necessary for the agency to file accurate demographic reports in the CSBG annual report?	Y/N	
Does the client signature section of the intake form include a self-declaration statement that the information provided is true and correct, to the best of the applicants knowledge?	Y/N	
Do client files contain a log describing the nature of the service(s) provided, including the date and amount of services received?	Y/N	
Are all documents signed by the client where applicable (intake, eligibility, case management plan, etc.)?	Y/N	
Is adequate follow-up documented?	Y/N	
Does the agency track and report the number of clients transferring out of poverty as a result of the services provided by the agency?	Y/N	
Are referrals to other agencies documented in the client files?	Y/N	
If follow-up activities were suggested as part of the case-plan, were these activities documented in the client files?	Y/N	
Does the agency review clients' financial status at least every 365 days according to the CSBG Income Eligibility Determination directive?	Y/N	
Is documentation such as a bill, voucher, and/or copy of the check retained in the client file for proof of services provided?	Y/N	
Are detailed case management activities thoroughly documented in the client files?	Y/N	
Is there a single case management plan?	Y/N	
Are client goals mutually agreed to and documented?	Y/N	
Are efforts to achieve goals documented?	Y/N	
Are goals oriented toward self-sufficiency?	Y/N	
Are the services provided consistent with the workplan?	Y/N	
Is the agency taking appropriate steps to ensure privacy and confidentiality of client information, such as secure files, confidentiality policies, private consultation space, etc.?	Y/N	
If the agency is no longer working with the client, is the closure noted in a progress note?	Y/N	
Are client records maintained for at least three years?	Y/N	
Did the review of the client files sampled indicate that all clients provided services were eligible?	Y/N	
If not, indicate the number of clients determined ineligible and/or unverifiable in the comments section.		
Did review of the documentation indicate that the services have impacted client self-sufficiency?	Y/N	

Have all financial corrective action requirements from the previous monitoring reports been satisfactorily addressed?	Y/N	
Have all programmatic corrective action requirements, Technical Assistance Plan (TAP), or Quality Improvement Plan (QIP) from the previous monitoring reports been satisfactorily addressed?	Y/N	
Have all administrative corrective action requirements from the previous monitoring reports been satisfactorily addressed?	Y/N	
Did the agency receive a discretionary grant during the monitoring period?	Y/N	
If the project is in progress, is it on track to accomplishing its purpose?	Y/N	
If the project is completed, did it accomplish its purpose?	Y/N	
If the grant is completed, were other positive outcomes accomplished?	Y/N	
If the project is in progress, is it on track to spend all the funds?	Y/N	
If the project is completed, did it use all the funds?	Y/N	
5: Board Governance	47	
Elected Public Officials - # of seats		
Elected Public Officials - # of vacancies		
Low-Income Representatives - # of seats		
Low-Income Representatives - # of vacancies		
Private Sector Representatives - # of seats		
Private Sector Representatives - # of vacancies		
Are all three sectors of the Tripartite Board represented in accordance with the Federal legislation?	Y/N	
Is the composition of the board made up of at least 1/3 democratically elected representatives of low-income individuals; 1/3 elected officials or their representatives; and representatives of the public?	Y/N	
Do they by-laws specify a method for selection that is appropriate for each board sector?	Y/N	
Do representatives of low-income persons reside in the neighborhood from which they were elected?	Y/N	
Does DCED have a copy of the most current by-laws?	Y/N	
Are there clear procedures in the by-laws for filling a vacancy on the board?	Y/N	
Does selection of board members occur in accordance with the agency's by-laws?	Y/N	
Are election and selection procedures in accordance with CSBG directives?	Y/N	
Are there clear procedures for the removal of a member explained in the by-laws?	Y/N	
Do the by-laws define the positions, selection process, and terms of service for the officers of the board?	Y/N	
Are there term limits for all board members?	Y/N	

Do the by-laws define a quorum?	Y/N	
Do the by-laws state that written minutes of all open meetings will be kept?	Y/N	
Is there a section in the by-laws that address the compensation of board members?	Y/N	
Do they by-laws address non-discrimination policies?	Y/N	
Do the by-laws state that written notice, including an agenda, is given to the Board members at least 5 days in advance of board meetings?	Y/N	
Does the Board roster include the name, title, address, sector represented, date appointed or elected, and term expiration date for all board members?	Y/N	
Is there a written policy outlining the process for amending the by-laws?	Y/N	
Are the procedures for hiring, supervising, evaluating, and dismissing an executive director clearly outlined in the by-laws?*	Y/N	
Have board vacancies been filed within 90 days?	Y/N	
If no, how long was the vacancy and in which sector?		
Do the by-laws state that the board meetings shall be open to the public and notices are to be posted?	Y/N	
Where are the notices posted?		
How often is the board required to meet?		
How often are the by-laws reviewed by the board?		
What is the date the board last reviewed the by-laws?		
When were the Agency's by-laws last amended by the board?		
How many board members do the by-laws specify?		
Is there evidence that the board receives programmatic information relating to CSBG and all other programs?	Y/N	
Is there evidence that the board receives financial information relating to CSBG and all other programs?	Y/N	
Does the board approve the agency's annual budget?*	Y/N	
Does the board fully participate in the development, planning, implementation, outcome analysis, and evaluation of the CSBG program?	Y/N	
Is the board active and engaged in fulfilling the mission of the agency?	Y/N	
Does the board set policy for the agency?*	Y/N	
Does the board have committees structure to fully address its fiduciary and governance responsibilities? Please list the standing committees:	Y/N	
Are non-board members encouraged to participate on committees?	Y/N	
Did the agency provided a schedule of board meeting dates to DCED when requested?	Y/N	
Have all board minutes been submitted to DCED?	Y/N	
Is there a quorum present at all meetings?	Y/N	
Do the minutes list board members present and absent?	Y/N	
Do the minutes list all other attendees?	Y/N	

6: Strategic Planning	3	
Has the agency staff and board received continuous improvement or ROMA training in the last 24 months?	Y/N	
Does the agency use a system to provide a description of outcome measures to be used to measure performance in promoting self-sufficiency, family stability, and community revitalization?	Y/N	
Have all the sub-grantees received continuous improvement or ROMA training in the last 24 months?	Y/N	
7: Human Resources Management	4	
Does the agency have adequate staff assigned to administer the CSBG program activities effectively and efficiently?	Y/N	
Do agency staff involved in the on-site review demonstrate knowledge of CSBG program guidelines and procedures?	Y/N	
Is CSBG staffing stable and consistently able to administer CSBG requirements and programs?	Y/N	
Are all staff positions filled?	Y/N	
8: Financial Operations and Oversight	5	
Is the agency submitting Program Invoice forms monthly?	Y/N	
Is sufficient documentation submitted with each invoice to support the reported expenditures?	Y/N	
Are the expenditures reported by the agency to date within the budgeted amounts by category per the contract?	Y/N	
If reported expenditures exceed budgeted amounts by line item, has the agency requested an amendment to the original budget and/or provided adequate explanation for any significant variances?	Y/N	
Is the agency on track to draw down the remaining balance of the award within the contract period?	Y/N	
9: Data and Analytics	9	
Has the agency submitted reports, including COPOS entries, on a timely basis?	Y/N	
Is the agency participating in a system for measuring performance and results?	Y/N	
NEEDS REVISED		
NEEDS REVISED		
Based on the reports submitted to DCED, does the agency demonstrate that they understand national indicators?	Y/N	
Does the board monitor program performances?	Y/N	
Is the agency gathering and tracking all information needed to complete the CSBG Annual Report?	Y/N	
Is the agency's data collection system able to capture all the data required for CSBG Annual Report?	Y/N	

Is the agency on track to meet the targeted objectives stated in the Annual Report and Workplan by the end of the contract period?	Y/N	
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Cash on Hand												
	<u>Jul</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
Invoice Amount												
Cumulative Draws		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures												
Cumulative Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash on Hand	-	-	-	-	-	-	-	-	-	-	-	-
Allowable Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Instructions	
1	Using the most recent FSR and each invoice submitted to complete the above table. (CSBG, Weatherization, LIHEAP)
2	Pull at least 2 invoices (CDBG, HOME)
3	Do not count the last two months available for review.

Questions	Yes	No	N/A
1 Did the agency have any "0" draws during your testing period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 After reviewing the ESA uploads did the agency submit an FSR for each month.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Were there any months in the highlighted area that were greater than 1.0?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Was the next month less than 1.0?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did the general ledger have expenditures to support each invoice? (CDBG & HOME)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EXPENDITURE TESTING			
Expenditure Type	Allocation Methodology	Amount	Description of what was purchased
Advertising			
Allocated Cost			
Allocated Cost			
Travel			
Mileage			
Fringe Benefit			
Random Expenditure			
	Total	\$0.00	

	Type of Procurement		Description of the Services Procured
Procurement			

Instructions

Choose an transaction that best represents each expenditure type listed above from any part of the general ledger.
 Identify the method of allocation used to distribute the shared cost and if the expenditure is not a shared cost mark NA.
 Identify the amount charged in the general ledger.
 Write a brief description of the expenditure tested.

Questions		Yes	No	N/A
1	Were travel expenditures charged to the grant based actual expenditures and not subsistence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Were receipts maintained to support travel expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Were mileage logs used to allocate automobile expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Were there any expenditures including travel supported with only a credit card receipt?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Were there any missing receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Did the cost allocation appear reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Was the expenditure tested recorded and reported under the correct area of the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Were all expenditure appear to be in accordance with the grant regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Did all expenditures appear to be a reasonable and for the purpose of the grant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Organizational Standards Review

Agency:

Monitoring date:

Standards	Met	Not Met	Comments
Consumer Input and Involvement			
1.1			
1.2			
1.3			
Community Engagement			
2.1			
2.2			
2.3			
2.4			
Community Assessment			
3.1			
3.2			
3.3			
3.4			
3.5			
Organizational leadership			
4.1			
4.2			
4.3			
4.4			
4.5			
4.6			
Board Governance			
5.1			
5.2			
5.3			
5.4			
5.5			
5.6			
5.7			
5.8			
5.9			
Strategic Planning			
6.1			
6.2			
6.3			
6.4			
6.5			
Human Resource Management			
7.1			
7.2			

7.3			
7.4			
7.5			
7.6			
7.7			
7.8			
7.9			
Financial Operations and Oversight			
8.1			
8.2			
8.3			
8.4			
8.5			
8.6			
8.7			
8.8			
8.9			
8.10			
8.11			
8.12			
8.13			
Data and Analysis			
9.1			
9.2			
9.3			
9.4			