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| Agency: Click here to enter text. | |
| Preparer(s): Click here to enter text. | Date: Click here to enter text. |

Risks: Findings and/or questioned costs will result from federal assistance not being used in accordance with requirements such as: (1) activities, direct costs or indirect costs charged to the grant that are not allowable under the grant; (2) cost allocation methodology used is not approved by the feds or appropriate for all grant programs; (3)cost allocation methodology is incorrectly/inconsistently applied; (4) incorrect cash management methodology used or correct method applied inconsistently; (5) failure to meet federal subrecipient monitoring requirements; (6) ineligible individuals served by the program; (7) matching/level of effort/earmarking requirements not met; (8) funds expended or obligated outside the period of availability; (9) program income is not used in accordance with program requirements; and (10) reports are not accurate or complete.

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| YES | NO | \*N/A |  | CHECKLIST QUESTION |
| □ | □ | □ | 1. | GENERAL  Are appropriate staff members familiar with the *State Administrative and Accounting Manual* (SAAM) policies on federal assistance programs including Sections 50.20 Cost Allocation and Indirect Cost Recoveries, 50.30 Compliance with the Federal Single Audit Act, 50.40 Cash Management Improvement Act, and Chapter 95 Federal Assistance Reporting? |
| □ | □ | □ | 2. | Are appropriate staff knowledgeable of federal requirements for each grant administered? |
| □ | □ | □ | 3. | Are the requirements such as those related to contracting/procurement incorporated in policies and operating processes? |
| □ | □ | □ | 4. | Are personnel costs charged to the grant supported by appropriate documentation, i.e. timesheets, signed semi-annual certifications? |
| □ | □ | □ | 5. | Is there an ongoing comparison between budgeted and actual grant activity to detect potential issues? |
| □ | □ | □ | 6. | Is analytical review of federal program revenues and expenditures conducted periodically to detect potential issues such as grant activity posted to the wrong program? |
| □ | □ | □ | 7. | If applicable, are there procedures in place for monitoring decentralized grant management? |
| □ | □ | □ | 8. | COST ALLOCATION  Is the agency’s cost allocation plan developed according to federal guidance? |
| □ | □ | □ | 9. | Has the cost allocation plan either been approved by the feds or falls under the de minimis 10% of modified direct total costs provision (200.414)? |
| □ | □ | □ | 10. | Are calculations of indirect costs automated/standardized for consistent application? |
| □ | □ | □ | 11. | Are indirect cost allocation transactions reviewed and approved? |
| □ | □ | □ | 12. | CASH MANAGEMENT  If the program falls under the Treasury State Agreement, do applicable staff have a complete understanding of the approved draw technique? |
| □ | □ | □ | 13. | Is there supervisory review of federal draws to ensure that the approved draw technique is followed? |
| □ | □ | □ | 14. | SUBRECIPIENT MONITORING  Does agency staff have the understanding of federal regulations and a process in place to determine whether third parties receiving federal funds are subrecipients or vendors? |
| □ | □ | □ | 14. | Do grant awards to subrecipients include CFDA number, reference to federal guidance, single audit requirements and requirements related to agency site visits/monitoring? |
| □ | □ | □ | 15. | Are site visits conducted to evaluate program design and performance and compliance with contract and federal requirements? |
| □ | □ | □ | 16. | Does the agency have a process in place to identify subrecipients who receive federal funds (considering both funding from the agency and other sources) in excess of the single audit requirement threshold? |
| □ | □ | □ | 17. | Are single audit reports reviewed for issues and findings related to federal programs administered by the agency? |
| □ | □ | □ | 18. | Does the agency have a process in place to follow-up/review corrective action plans related to findings associated with federal programs administered by the agency and to ensure that questioned costs resolved? |
| □ | □ | □ | 19. | ELIGIBILITY  Is eligibility criteria derived from federal guidance and monitored for relevant changes? |
| □ | □ | □ | 20. | Is eligibility criteria applied consistently and correctly? |
| □ | □ | □ | 21. | Is information obtained from clients that is used in eligibility determination corroborated? |
| □ | □ | □ | 22. | Is eligibility periodically determined in accordance with federal guidelines? |
| □ | □ | □ | 23. | MATCHING/LEVEL OF EFFORT  Are requirements related to matching/level of effort/earmarking, and changes to those requirements, identified and communicated to applicable staff? |
| □ | □ | □ | 24. | Is accounting detail sufficient to track the agency’s progress toward meeting the matching/level of effort/earmarking requirements? |
| □ | □ | □ | 25. | Is progress towards meeting the matching/level of effort/earmarking requirements tracked and communicated to the feds as appropriate? |
| □ | □ | □ | 26. | PERIOD OF AVAILABILITY  Are budgeting and accounting processes structured to facilitate expending funds in the correct period? |
| □ | □ | □ | 27. | Are end of period grant cut-off activities and review processes sufficient to provide assurance that funds are expended in the correct period? |
| □ | □ | □ | 28. | PROGRAM INCOME  Are requirements for collection and use of program income identified and communicated to applicable staff? |
| □ | □ | □ | 29. | Are budgeting and accounting processes/coding structured to facilitate identification of program income and its subsequent expenditure? |
| □ | □ | □ | 30. | Do approval/review of expenditures and federal cash drawn downs include consideration of the proper use of program income? |
| □ | □ | □ | 31. | REPORTING  Are program reporting requirements identified and communicated to applicable staff? |
| □ | □ | □ | 32. | Are budgeting and accounting processes/coding structured to facilitate all categories of information required for reporting? |
| □ | □ | □ | 33. | Do transaction coding and review procedures take into consideration required reporting coding? |
| □ | □ | □ | 34. | Are reports reviewed prior to submission and sufficient supporting documentation available to facilitate a complete, meaningful review? |

\*N/A - Not Applicable

Comments/Compensating Controls:

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Monitoring – ongoing/separate evaluations:

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Summary:

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