

## Monitoring Checklist (ESG & CDBG)

<b>Name of Grantee:</b>			
<b>Staff Consulted:</b>			
<b>Project Name/Number:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date(s)</b>	

**NOTE:** Questions that address HUD requirements contain the citation for the source of the requirement (statute, regulation, or grant agreement). If the requirement is not met, HHS must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address HUD requirements but may reflect City requirements. These questions are included to assist the reviewer(s)' assessment of subrecipient compliance in meeting City requirements and/or in understanding the subrecipient's program more fully, enabling identification of issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**".

## **MONITORING PURPOSES.**

Through on-site and remote monitoring, the reviewer can determine whether the subrecipient's performance meets program requirements and improve program subrecipient performance by providing guidance and making recommendations.

The specific purposes of monitoring are to:

- A. validate the accuracy of information presented in the subrecipient's performance reports;
  - B. follow-up on problems identified during the Consolidated Annual Performance and Evaluation Report (CAPER) assessment that are not resolved as of the date of the monitoring;
  - C. determine compliance for those activities where there is sufficient information to make eligibility and/or national objective determinations;
  - D. evaluate the reasonableness of judgments made for those activities that necessarily involve high levels of program participant judgment;
  - E. ascertain that activities carried out by subrecipients meet compliance requirements;
  - F. verify the accuracy of subrecipient's records; and,
  - G. identify apparent causes of any problem(s) and offer recommendations for corrective actions.
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**ESSENTIAL SUPPORTIVE SERVICES**

For CDBG/ESG service activities, are the services new, or quantifiable increases in the service levels, provided by the local government with local funds within the last year before the initial CDBG/ESG grant? [24 CFR 576.21(b)(1)]	<b>Yes</b> <b>No</b> <b>N/A</b>
<b>Describe Basis for Conclusion:</b>	

Do this project's case files demonstrate that beneficiaries receive, or were referred to, appropriate supportive services, access to mainstream resources, and other services needed to achieve independent living? [24 CFR 576.56(a)(1)]	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

**HOMELESS PREVENTION**

For ESG homeless prevention activities, are the beneficiaries low-income individuals or families at imminent risk of losing their housing due to a notice of eviction, foreclosure, or utility termination? [McKinney-Vento Act, 42 USC 11374(a)(4)]	<b>Yes</b> <b>No</b> <b>N/A</b>
<b>Describe Basis for Conclusion:</b>	

If the answer to question above is “yes,” do the files show that the (a) beneficiaries’ assistance is necessary, (b) due to a sudden loss of income, (c) the beneficiaries are able to resume payments in a reasonable time period, and (d) there are no similar funds available locally? [McKinney-Vento Act, 42 USC 11374(a)(4)]	<b>Yes</b> <b>No</b> <b>N/A</b>
<b>Describe Basis for Conclusion:</b>	

<p>Are the homeless prevention funds defined as short term assistance (described in question above); security deposits or first month's rent; landlord-tenant mediation; indigent tenant legal services; or other innovative homeless prevention? [24 CFR 576.3, Definitions: Homeless Prevention]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the CDBG/ESG activity meet the National Objective of benefitting low/mod households?</p> <ul style="list-style-type: none"> <li>• Number of client files sampled? _____</li> <li>• Number with income verification? _____</li> <li>• Number with income statements? _____</li> <li>• % of files low/mod _____</li> <li>• Income calculation correct? _____</li> <li>• Secondary eligibility (TANF, food stamps, Medicaid)? _____</li> </ul>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does this CDBG/ESG activity benefit a presumed clientele? If so, what documentation verifies status?</p> <ul style="list-style-type: none"> <li>• Abused children</li> <li>• Battered spouses</li> <li>• Elderly</li> <li>• Severely disabled</li> <li>• Homeless</li> <li>• Illiterate</li> <li>• AIDS</li> <li>• Migrant farm workers</li> <li>• Other _____</li> </ul>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

**CDBG/ESG PROJECT PROGRESS**

<p>Is the number of beneficiaries currently being served consistent with the service number in the contract (i.e., +/- 10% pro-rated goal)? [24 CFR 91.220(c)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

Is the intended client group being served? Describe any deviation.	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

Are eligibility requirements relevant to program design fair, equitable, and inclusive? (Get copy of eligibility criteria)	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

Is the service targeted to low income households? How is the service marketed?	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

Is the subrecipient servicing a diverse client base? If not, what is the agency doing to market service to diverse groups?	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**



<p>Is the full scope of services listed in the agreement being undertaken? List any deviation.</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are units of service provided per the agreement?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>How do actual accomplishments at the point of monitoring compare with planned accomplishments (i.e., within 10% or pro-rated goals)? Describe any problems regarding project development, future goals, etc.</p>	<p><b>Behind</b> <b>On schedule</b> <b>Ahead</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is it likely that the program will meet its performance goals?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

Do the records provide adequate information to document compliance with performance objectives?	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

**CLIENT FILES**

Are client files kept in a locked, secure area?	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

	<b>Yes</b>	<b>No</b>
<p>What kind of information does subrecipient maintain in client files?</p> <ul style="list-style-type: none"> <li>• Number of persons and households assisted (where both are relevant)</li> <li>• Age of all individuals in households</li> <li>• Income levels including verification with signature (all 18+)</li> <li>• Race and Hispanic/Latino status of all individuals and individual household members</li> <li>• Individuals and households' disability status</li> <li>• Female head of household</li> </ul> <p>For activities with greater than two contacts with program participants:</p> <ul style="list-style-type: none"> <li>• Copies of program rules, policies (including termination policy) and procedures signed by participants</li> <li>• Participant assessments signed by caseworker and participant, identifying goals and tasks of caseworker and participant to meet goals, updated at least every 6 months</li> <li>• Case notes summarizing each interaction, referencing progress related to goals plus new relevant information/goals</li> <li>• Exit documentation including status at exit; if terminated, evidence of due process (i.e., documented warning(s) noting non-compliant behavior and opportunity to correct, documentation of subrecipient compliance with termination policy)</li> </ul>		
<p><b>Describe Basis for Conclusion Note Inadequacies:</b></p>		

**EXPENDITURE OF GRANT FUNDS**

How do actual expenditures at the point of monitoring compare with planned expenditures? Note discrepancies/deviations.  Percent of budget expended? _____%	<b>Behind</b> <b>On schedule</b> <b>Ahead</b>
<b>Describe Basis for Conclusion:</b>	

Is the expenditure rate timely (i.e., proportion expended within 10% of proportion of the elapsed funding year)? [ESG Desk Guide, Section 6.3]	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

**COORDINATION AND COLLABORATION**

Does subrecipient participate in local or service specific planning process relevant to funded activity?	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

Does subrecipient participate in service coordination with other providers?	<b>Yes</b> <b>No</b>
<b>Describe Basis for Conclusion:</b>	

**ESG MATCH REQUIREMENTS/ CDBG LEVERAGE**

Match/Leverage Matrix

Complete the table below, by determining the amount of cash and in-kind resources brought to the grant.

<b>ESG/CDBG Allocation: \$</b>			
<b>ESG Match (List each source of match/ leverage funds separately)</b>	<b>Amount Pledged</b>	<b>Amount Reported To Date</b>	<b>Final Documented Match/ Leverage</b>
<b>CASH/GOVN'T. GRANTS</b>			
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
<b>IN-KIND/SALARIES</b>			
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
<b>VOLUNTEERS (@\$5/hour)</b>			
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
<b>TOTAL MATCH/ LEVERAGE FUNDS</b>	\$		\$

<p>Does the subrecipient's final documented match/leverage funds shown in the table above equal or exceed the grant amount?  [24 CFR 576.51 and 24 CFR 91.225(c)(6)]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**

<p>Is the documented match/ leverage funds shown in the table above consistent with the amount shown in the contract/ grant application?  [24 CFR 576.51 and 24 CFR 91.225(c)(6)]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**



<p>Are homeless persons/ program participants, to the extent possible, involved in project development, operations and the provision of supportive services? [McKinney Act, 42 USC 11375© and 24 CFR 576.56(b)(2)]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**

<p>For projects serving domestic violence victims, does the subrecipient have established written procedures regarding confidentiality of client records and the address/location of any project serving domestic violence victims? [McKinney Act, 42 USC 11375(c) and 24 CFR 576.56(a)(2)]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**

**PROPERTY MANAGEMENT**

Does subrecipient maintain adequate records for property and assets acquired with grant funds? [24 CFR 84.34(f) or 85.32(c), and 24 CFR 576.57(b)]	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

Is there evidence that the subrecipients have safeguards for preventing loss, damage, or theft of grant-funded property? [24 CFR 84.34(f) or 24 CFR 85.32(d), and 24 CFR 576.57(b)]	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

**MANAGEMENT SYSTEMS**

Does the subrecipient's Board meet on a regular basis? Are Board minutes maintained and available to all staff?	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

Is the Board diverse? If not, what efforts are being made to increase its diversity?	<b>Yes</b> <b>No</b>
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**Describe Basis for Conclusion:**

<p>Are client groups adequately represented on the Board? If not, what mechanisms does the subrecipient have in place to ensure program participant input in program decision making?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have a system or procedure for ensuring that grant funds are used in accordance with all program requirements? [24 CFR 576.21(a)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have written procedures describing its management of the program? [24 CFR 85.20(a) and 24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>How are responsibilities for implementing and managing the program assigned and delegated? [24 CFR 85.20(a) and 24 CFR 576.57(b)]</p>
<p><b>Describe Basis for Conclusion:</b></p>

<p>Is there one person in charge of the day-to-day administration of the program who also has the authority to effect changes or enforce actions? [24 CFR 85.20(a) and 24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are the duties for administrative personnel defined by job descriptions that reflect eligible administrative costs? [42 USC 11378]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a review of administrative personnel costs reveal any staff being paid with grant funds but not working on grant activities? [42 USC 11378]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the file documentation reviewed support subrecipients carrying out eligible activities?,</p> <ul style="list-style-type: none"> <li>• For ESG: e.g., rehabilitation, supportive services, operations, or homeless prevention;</li> <li>• for CDBG, NOT: government, political activities, equipment purchases, operations/maintenance, new construction, income payments</li> </ul> <p>[24 CFR 576.21(a)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have a conflict of interest policy? What related procedures are in place? How are they enforced? [24 CFR 576.57(d)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

**FINANCIAL MANAGEMENT AND COMPLIANCE**

<p>Does the subrecipient operate in accordance with an annual budget that has been approved by its Board? Has the activity operated within the approved budget during the last two fiscal years?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	



Does the subrecipient's budget include all sources of funding and all costs for activity, management and fundraising?	<p style="text-align: center;"><b>Yes</b> <b>No</b></p>
<b>Describe Basis for Conclusion:</b>	

Does the subrecipient generate financial reports? If yes, how often?	<p style="text-align: center;"><b>Yes</b> <b>No</b></p>
<b>Describe Basis for Conclusion:</b>	

Does the financial report compare actual to budgeted revenue and expenses?	<p style="text-align: center;"><b>Yes</b></p> <p style="text-align: center;"><b>No</b></p>
<b>Describe Basis for Conclusion and get copy of most recent financials:</b>	

<p>Does the subrecipient maintain an adequate financial accounting system which includes:</p> <ul style="list-style-type: none"> <li>• Chart of Accounts</li> <li>• Cash receipts journal</li> <li>• Cash disbursement journal</li> <li>• Payroll journal</li> <li>• Cash disbursement journal</li> <li>• Payroll journal</li> <li>• General Ledger</li> <li>• Budget</li> </ul>	<p style="text-align: center;"><b>Yes</b></p> <p style="text-align: center;"><b>No</b></p>
<b>Describe Basis for Conclusion:</b>	

<p>Are federal and state payroll tax withholding payments current? Are quarterly and annual payroll report filings current (see reports)?</p> <p>Review payroll reports Review copies of W-2's</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Has an IRS form 990 been filed ?</p> <p>Review copy</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

Does the subrecipient currently have any outstanding debts or bills that are more than 90 days delinquent?	<p style="text-align: center;"><b>Yes</b></p> <p style="text-align: center;"><b>No</b></p>
<b>Describe Basis for Conclusion:</b>	

Does the subrecipient have at least 60 days of operating cash reserves?	<p style="text-align: center;"><b>Yes</b></p> <p style="text-align: center;"><b>No</b></p>
<b>Describe Basis for Conclusion:</b>	

<p>Is the person responsible for carrying out the project familiar with the basic requirements for the use of those funds?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is the agency seeking alternative funding sources?</p> <p>If yes, describe efforts.</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is there a formal system of authorization and supervision to provide accounting control over assets, liabilities, receipts, and expenditures?</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have written financial policies governing:</p> <ul style="list-style-type: none"> <li>• Internal control procedures</li> <li>• Purchasing practices</li> <li>• Compensation, including salary and benefits</li> </ul>	<p><b>Yes</b></p> <p><b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have written procedures covering the recording of transactions, an accounting manual and a chart of accounts? (If so, the reviewer may want to attach a copy to this Exhibit, if feasible.) [24 CFR 576.57(b); 24 CFR 85.20; ESG Desk Guide, Section 7.3, Internal Controls]</p>	<p><b>Yes</b></p> <p><b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient maintain a policy manual covering the authority for approving financial transactions?  [24 CFR 576.57(b); 24 CFR 85.20 and ESG Desk Guide, Section 7.2, Internal Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If the subrecipient has a written policy manual, does it provide guidelines for controlling expenditures, such as purchasing requirements and travel authorizations?  [24 CFR 576.57(b); 24 CFR 85.20 and ESG Desk Guide, Section 7.4, Budget Controls]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the subrecipient have written procedures regarding the maintenance of accounting records?  [24 CFR 576.57(b); 24 CFR 85.20(b) and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are the subrecipient's fiscal records and valuables secured in a limited-access area?  [24 CFR 576.57(b); 24 CFR 85.20(b)(3) and ESG Desk Guide, Section 7.3, Internal Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	



<p>Do the fiscal records provide evidence that the subrecipient has effective internal control over, and accountability of, all grant funds, property and other assets?  [24 CFR 576.57(b); 24 CFR 85.20(a)(3) and ESG Desk Guide, Section 7, Financial Management]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a review of sample transaction records indicate that grant expenditures were eligible costs under regulations?  [24 CFR 85.20, 24 CFR 576.21 and OMB A-87, Attachment A, Section D]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are the financial transactions reviewed supported by adequate source documentation, e.g., invoices, contracts, or purchase orders?  [24 CFR 576.57(b); 24 CFR 85.20(a)(6) and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**

<p>Are journal entries for expenditures clearly explained and reviewed by some form of a checks and balance system?  [24 CFR 576.57(b); 24 CFR 85.20 and ESG Desk Guide, Section 7.3, internal Controls]</p>	<p><b>Yes</b> <b>No</b></p>
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**Describe Basis for Conclusion:**

<p>Is there evidence within the subrecipient’s records that require subsidiary records for accounts, etc., to be balanced with controls accounts on a regular basis so that a complete “audit trail” exists?  [24 CFR 576.57(b); 24 CFR 85.20 and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is there evidence that the staff duties are separated so that no one individual has complete authority over an entire financial transaction?  [24 CFR 576.57(b); 24 CFR 85.20(b) and ESG Desk Guide, Section 7.3, Internal Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are payments for employee salaries supported by timesheets indicating actual times, not percentages, and in accordance with the applicable regulations?          [24 CFR 576.57(b); 24 CFR 85.20(b); OMB Circular A-87, Attachment B, 8.h, and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If salaries are being paid from more than one source, do the fiscal records clearly define payments among the funding sources?          [24 CFR 576.57(b); 24 CFR 85.20(b) and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If salaries involve payments from more than one activity line (e.g., supportive services, operating costs), can payments for wages be clearly tracked within the grantee's fiscal records?          [24 CFR 576.57(b); 24 CFR 85.20(b)(2) and ESG Desk Guide, Section 7.6, Accounting Controls]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is there evidence in the subrecipient's financial records of any cash payments being provided directly to the program beneficiaries?          [24 CFR 576.57(b); 24 CFR 85.21(a) and ESG Desk Guide, Section 3.4, Homeless Prevention Activities]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a random selection of administrative costs reflect the disbursement of any grant funds for ineligible administrative costs?  [24 CFR 576.57(b); 24 CFR 85.20(b)(5) and ESG Desk Guide, Section 3.5, Administrative Costs]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If indirect costs are charged to the program, are the costs supported by an Indirect Cost Rate Proposal prepared in accordance with OMB Circular A-122, Attachment A?  [24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

**COST ALLOWABILITY**

<p>Does a sample of cost items reveal any obvious instances where salaries and related costs were not necessary and reasonable for proper and efficient administration of the program? [24 CFR 576.57(b); OMB Circular A-87, Attachment B.8]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a sample of cost items reveal any obvious instances where professional service contracts (e.g., legal, accounting, audit, consulting) costs were not necessary and reasonable for proper and efficient administration of the program? [24 CFR 576.57(b) and OMB Circular A-87, Attachment B.32]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a sample of cost items reveal any obvious instances where other administrative costs (e.g., training) were not necessary and reasonable for proper and efficient administration of the program?          [24 CFR 576.3, 24 CFR 576.21(a)(5) and OMB Circular A-87, Attachment B.42]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a sample of cost items reveal any obvious instances where travel expenditures were not necessary and reasonable for proper and efficient administration of the program?          [24 CFR 576.57(b); OMB Circular A-87, Attachment B.43]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	



<p>Does a review of program expenditures reveal the existence of any unallowable costs as itemized in OMB Circular A-87, Attachment B, including entertainment, contributions and donations, or taxes, service charges, fines and penalties?  [24 CFR 576.57(b); OMB Circular A-87, Attachment B, 12-19]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are costs charged to the program after subtraction of all applicable credits as a cost reduction or cash refund, as applicable?  [24 CFR 576.57(b); OMB Circular A-87, Attachment A, C.4]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Are costs charged to the program not allocable to or included as a cost of any other Federally financed program during the period under review?  [24 CFR 576.57(b); OMB Circular A-87, Attachment A, C.3.c]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If indirect costs are charged to the program, are the costs supported by an Indirect Cost Rate Proposal prepared in accordance with OMB Circular A-122, Attachment A, Section C?  [24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does a review of the personnel roster of staff being paid from program resources reveal any obvious instances of personnel being paid from, but not working on, grant activities?  [24 CFR 576.57(b); OMB Circular A-87, Attachment A, E.2.a]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Does the ESG subrecipient document receipt of an adequate number of price or rate quotations from qualified sources for procurements of \$100,000 or less?  [24 CFR 85.36(d)(1) and ESG Desk Guide, Section 7.7.6]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Based upon your review, has the grantee involved, to the maximum extent practicable, homeless persons and families or client populations in rehabilitating housing, operating shelters, or providing supportive services?  [24 CFR 576.56(b); McKinney Act, 42 USC 11375(c)(7)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

**ESG EQUIPMENT DISPOSITION**

<p>Does the subrecipient maintain equipment records that identify and describe the equipment and the use(s) (property description, identification, acquisition date and costs, federal share of costs, location, use and condition)?  [24 CFR 85.32(d)(1) and 24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Has a physical inventory of the property and equipment been taken and the result reconciled with the property and equipment records within the last two years? [24 CFR 85.32(d)(2) and 24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>Is an adequate maintenance procedure in place to keep the property in good condition?</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

<p>What procedures does the subrecipient use to ensure adequate safeguards for preventing loss, damage, or theft of equipment purchased with grant funds?</p>	
<p><b>Describe Basis for Conclusion:</b></p>	

<p>If grant-funded equipment has been sold, do sales procedures indicate that efforts were made to obtain the highest possible return? [24 CFR 85.32 (d)(5) and 24 CFR 576.57(b)]</p>	<p><b>Yes</b> <b>No</b> <b>N/A</b></p>
<p><b>Describe Basis for Conclusion:</b></p>	

**GENERAL**

If activity is child care, get copy of most recent state and local inspection reports, including CCMS reports.


What can the Housing and Human Services Department do to be more helpful to your organization?
