

Coronavirus State Fiscal Recovery Fund (CSFRF) Monitoring Report & Checklist

Recipient: _____ **Grant no.** _____
Project Name(s): _____
Recipient Point of Contact: _____
Total CSFRF award amount: _____
DAS Analyst: _____
Date of review: _____
Risk Score and Level: _____

Basis for Review:

The purpose of the review is to fulfill the Department of Administrative Services (DAS) Federal grant monitoring requirements for the CSFRF¹ grant. DAS shall monitor the activities of recipients² as necessary to ensure the award is used for authorized purposes, in compliance with State and Federal regulations, and the terms and conditions of the grant agreement.

Scope of Review:

The level of monitoring is based on the organization’s risk score from the *Self-Assessment Tool* and the final risk assessment analysis completed by the DAS Analyst. Based on the organization’s level of risk, the Analyst may apply judgment in developing the scope of the review based on the understanding of the Project scope, as well as any prior concerns (such as those observed in annual and quarterly reporting).

Monitoring Results:

The report cites the results of the monitoring review. These are defined as follows:

Satisfactory Review: The review did not identify any areas, either programmatic or fiscal, that were not in compliance. There are no required actions.

Observations and Recommendations: During the review, areas were identified that raised some measure of concern or there are suggestions to improve operations or internal controls. A response is not required unless otherwise stated.

Required Action: A violation of State or Federal regulations, terms and conditions of the grant agreement, guidance from the Department of Treasury, or other issuances that require corrective action. Required actions are steps necessary to correct the deficiency. A written response is required to be submitted to DAS describing the action(s) taken and the timeline for the actions taken.

Observations and Recommendations:

¹ The DAS CSFRF grant program is funded through the federal Coronavirus State and Local Fiscal Recovery Funds program. DAS administers only the State Fiscal Recovery Funds. The Local Fiscal Recovery Funds are received and managed by local governments. The federal government commonly refers to the CSLFRF program as the SLFRF program.

² DAS is the recipient of the federal funds and passes through funds to subrecipients through grant agreements. The grant agreements refer to the grantees as Recipients and to be consistent with the grant agreement we are referring to our subrecipients as Recipients in this procedure.

The following describes observations and recommendations resulting from the review.

Required Actions and Timeframes:

Recipient's response is required to address all Required Actions in writing within 30 days from the date of this report. The response shall indicate how the organization will resolve the matter and must include (1) a detailed explanation as to the action to be taken, (2) the date the action was taken (or will be taken), (3) who will take the action, and (4) any relevant documentation to support the action.

Procedure: Relevant documents and policies and procedures that pertain to the organization's internal controls and project administration are reviewed. The intent of the review is to determine if the minimum standards have been met and the organization has processes and policies in place to support internal controls, to evaluate and monitor compliance, to safeguard information and assets, to segregate key financial responsibilities, and to ensure expenditures are necessary, reasonable, and allocable to the grant. The review of policies and procedures is not a 100% review but is based on transactions selected for testing as described in the monitoring plan. Information is obtained either through staff interviews, document review, or a combination.

The following documents are requested for the review. Please redact all personally identifiable information from all documents prior to submitting.

- Revenue and Expense Report for QE ____ and/or general ledger for QE ____ with details to include the following: grant code/name, category, date, description, and transaction amount.
- Chart of accounts
- List of personnel who charge time to the grant (if applicable) and/or organizational chart
- List of capital expenditures (include vendor names and amount of obligation).
- List of subrecipient agreements (include names and the amount awarded).
- Financial policies and procedures
- Administrative and/or grant management policies and procedures
- Personnel/payroll policy
- Procurement policy and procedure
- Cost allocation policy or NICR
- Record retention policy
- Copy of current insurance certification specific to the project
- Single Audit report or audited financial statements (if applicable)

**** List is revised per Analyst judgement and is consistent with monitoring plan****

MONITORING CHECKLIST

A. General Administration

[Social Security Act, sections 602 and 603, [Treasury's Final Rule](#), [2 CFR 200 Subpart F](#), [2 CFR 200](#) with exceptions as described in the [Final Rule FAQ](#) 13.15.; [31 CFR Part 35](#),]

Procedure: There is a review of organizational policies and procedures as well as the most current Single Audit or audited financial statements (if applicable).

1. Policy of the organization is to maintain records and financial documents a minimum of 5 years after all funds are expended.
 Yes No
2. The Financial system is designed (at a minimum) so that no one person has access to all financial operations, procedures, and records.
 Yes No
3. Insurance requirements have been met.
 Yes No N/A

Single Audit Review (if applicable)

Date of audit:

Fiscal period audited:

4. Does the audit identify the organization as a 'going concern'?
 Yes No N/A
5. The Single Audit has been submitted to the FAC by the required deadline.
 Yes No N/A
6. The Single Audit is free of material findings.
 Yes No N/A
 - a. Findings have been addressed with a corrective action plan.
 - b. Yes No N/A
 - c. DAS has followed up on audit findings to bring organization into compliance.
 - d. Yes No N/A
 - e. A Management Decision has been issued [200.521](#)
 - f. Yes No N/A

Independently audited financial statements

Date of audit:

Fiscal period audited:

7. Does the audit disclose pending lawsuits, outstanding judgements, major loans to or from officers, related parties, or unusual terms? If so, describe:
 Yes No N/A
8. Does the audit contain a modified opinion? If so, describe:
 Yes No N/A

B. Activities Allowed or Unallowed

[Social Security Act, sections 602 and 603, [Treasury's Final Rule](#), [2 CFR 200](#) with exceptions as described in the [Final Rule FAQ](#) 13.15.; [31 CFR Part 35](#)]

Procedure: Basic activities under the following expenditure category are reviewed for allowability and compliance with the grant agreement.

Replace lost public sector revenue to provide government services; recipients may use this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.

Brief description of activities completed that support project outcomes as described in the Project Performance Plan:

1. Charges to the grant for employee compensation are for allowable activities that are clearly defined and reasonably reflect the total activity for which the employee is compensated.
Yes No N/A
2. The expenditures that were examined are for allowable activities under contract terms, rules, and regulations.
Yes No

C. Allowable Cost/Cost Principles – SLFRF is defined as ‘other financial assistance’ under [200.1 Federal financial assistance \(1\)\(vi\)](#). [[2 CFR 200](#) with exceptions as described in the [Final Rule FAQ 13.15](#); [31 CFR Part 35](#)]

Procedure: The Recipient is interviewed regarding all relevant documentation, policy and procedures, and the method for cost allocation. This section includes a review of whether costs are allowable, if documentation was adequate, the expenditure was properly authorized, and the expenditure was allocable to the grant.

1. Administrative costs were recovered through:
 De minimis Direct cost allocation NICR N/A
2. Indirect costs are ordinary and necessary for the operation of the organization or the performance of the award. Costs are properly reported to the accounting system and within the allowable limit.
Yes No N/A
3. Direct project management costs charged to the program are reasonable and necessary.
Yes No N/A
4. The accounting system provides for prompt and timely recording and reporting of all financial transactions.
Yes No
5. There is sufficient detail in the grant accounting record/chart of accounts to identify the source and application of funds.
Yes No
6. Expenditures are adequately documented and supported by invoices, contracts, purchase orders, et cetera.
Yes No
7. Expenditures are properly authorized per established policy.
Yes No
8. There are procedures in place for determining the allowability of costs.
Yes No

D. Procurement, Suspension & Debarment (capital expenditures and contracts)

[[Treasury’s Interim Final Rule and Final Rule, 31 CFR Part 35](#), and [2 CFR 200](#) with exceptions as described in the [Final Rule FAQ 13.15](#) and [13.16](#)]

Procedure: A list of capital expenditures is requested prior to the monitoring review. A judgment sample is selected for a multi-faceted review. The review will determine if the expenditures are properly documented and allocable to the grant. The procurement process is reviewed for consistency with the organization’s

policies and procedures, compliance with State and Federal regulations, the System for Award Management, insurance requirements, and the 2 CFR 200 where applicable).

1. The organization has adequate procurement policies that are consistently applied to both federal and non-federal activities.
Yes No
 2. The organization has confirmed contractors and subrecipients are not suspended or debarred, and they are properly registered/licensed to do business in the State of Oregon.
Yes No N/A
 3. Procurement transactions are conducted in a manner providing full and open competition.
Yes No N/A
 4. Contracts are properly authorized and consistent with the organization's policies and procedures.
Yes No N/A
 5. The organization monitored the activities to assure compliance with applicable requirements and performance expectations were being achieved.
Yes No N/A
 6. Written justification has been documented (if applicable) for Capital expenditures.
Yes No N/A
 7. The entity maintains an equipment list/asset control list. Documentation supports there is effective control over property and assets and assures they are used for authorized purposes.
Yes No N/A
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E. Subrecipient Monitoring

[Social Security Act, sections 602 and 603, [Treasury's Final Rule, 2 CFR 200](#) with exceptions as described in the [Final Rule FAQ 13.15.](#); [31 CFR Part 35](#)]

1. Recipient is a pass-through entity for CSFRF funding.
Yes No
 2. Recipient has monitored the activities of all subrecipients of CSFRF to ensure award is used for authorized purposes.
Yes No N/A
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F. Period of Performance

[[Treasury's Interim Final Rule and Final Rule, 31 CFR Part 35](#), terms and conditions of grant agreement]

Procedure: This section may or may not be completed, depending on the project status at the time of monitoring.

1. Recipient has requested and received an exception through 09.30.24.
Yes No
 2. Recipient obligated all funds under the award by 06.30.24.
Yes No N/A
 3. No new costs were applied to the award during the period 06.30.24 to 10.01.24.
Yes No N/A
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G. Reporting

[[Treasury's Interim Final Rule and Final Rule, 31 CFR Part 35](#), terms and conditions of grant agreement]

1. Quarterly and annual reports are submitted timely.
Yes No
 2. All required reports are current at the time of monitoring (Project Performance Plan, Quarterly Reports, Annual Reports).
Yes No
 3. Reporting indicates the project status is on track.
Yes No
 4. Project is completed.
Yes No
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