OASAS Subrecipient Monitoring

OASAS Federally Funded Provider Monitoring Form

Subaward Overview (complete this section for all reviews)

REVIEWER INFORMATION

Reviewer:		Date:	
Review Type (programmatic, financial, or both)		Date:	
Review confirmed by:		Date:	

PROVIDER INFORMATION

Provider Legal Name:	
Provider Number	
Provider Address	
Provider Staff (who participated in review):	

GRANT REVIEW INFORMATION

FAIN	Subaward Period	Award $	Award Purpose	Review Period	
				Start Date	End Date

TYPE OF MONITORING

	Type of Monitoring	Date Completed	Comments
☐	Desk Review		
☐	Onsite Review		

Desk and Onsite Reviews (complete this section for desk and onsite reviews only)

PRE-MEETING NOTES
List any issues, concerns, or other specialty items for follow-up during review or that generated this review.
1.
MONITORING OVERVIEW: CORRECTIVE ACTIONS FROM PRIOR REVIEWS Indicate actions taken in response to prior review issues.
1.

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ASSESSMENT OF QUALITY OF IMPLEMENTATION
Is the project being implemented on schedule? Are the activities impacting the goals and objectives as outlined in approved scope of work or contract?

1.

ISSUES/PROBLEMS
Discuss significant new issues/problems with respect to required activities, audits, staffing, client flow, late reports, etc.

1.

MONITORING SPECIFICS
(Complete all fields that are applicable to the subaward.)

1.

Activity Goals	**N/A** ☐	**Yes**	**No**	**N/A**
Scope of Service, Number of People to be Served, and any Special Terms stated within the Subaward Agreement.				
1. Has there been a change in the goals, scope of grant, number of people to be served or other special terms as indicated in the Agreement between the OASAS and the Provider?		☐	☐	☐
(a) If yes, was the Provider informed of the change?		☐	☐	☐
2. Did the activity conform to any additional or special terms as reflected in the contract?		☐	☐	☐
3. Is the Provider providing the full scope of services as stated in the contract?		☐	☐	☐
4. Are the actual accomplishments at the time of this review the same as the planned accomplishments? Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc.) reaching the intended client group?		☐	☐	☐
5. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in timely manner, reporting requirements)?		☐	☐	☐
6. Did the activity operate within the approved budget as detailed in the Subaward Agreement? (i.e., budgetary line items both accurate and realistic for activity expenses; source and use of match funds accurate)		☐	☐	☐
7. Did the activity funding source change?		☐	☐	☐

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8. Was there a change in make-up or responsibility of staff for the activity?	☐	☐	☐
9. Were invoices for reimbursement payments submitted with support documentation?	☐	☐	☐
10. Were reports outlined in the Subaward Agreement submitted on time?	☐	☐	☐

Comments:

General Compliance	**N/A** ☐	**Yes**	**No**	**N/A**
Request a copy of all applicable policies and procedures required to comply with the applicable federal grant (e.g. priority admissions) award terms and Uniform Guidance.				
1. Does the subrecipient have written policies and procedures consistent with grant requirements, contractual agreement and associated local service bulletins and program guidance?		☐	☐	☐
2. Does the Provider have a written conflict of interest policy for their employees?		☐	☐	☐
3. Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)?		☐	☐	☐
4. If program income will be generated by the Program, have provisions been made to ensure that it is used in accordance with grant		☐	☐	☐

What procedures does the Provider use to identify and account for federal property purchased with federal funds?

Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)?

Describe any technical assistance/training provided to provider during the project period:

Comments:

Employee Reimbursement	**N/A** ☐	**Yes**	**No**	**N/A**
Request a copy of the employee reimbursement policy, and/or have the subrecipient describe the procedure for approving and documenting expenses that are reimbursed.				

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1. Are detailed receipts (i.e., receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement?	☐	☐	☐
2. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment?	☐	☐	☐
3. Does the Provider have a Reimbursement Policy?	☐	☐	☐
Examine two or more reimbursements that were paid out using grant being monitored.	☐	☐	☐
4. Were the detailed receipts provided to support the amounts requested?	☐	☐	☐
5. Were the expenses in compliance with grant requirements/guidelines and UG?	☐	☐	☐
6. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement?	☐	☐	☐
Comments:			

Equipment	**N/A** ☐	**Yes**	**No**	**N/A**
What is the purchasing procedure for equipment purchased with grant funds? Attach copies of relevant policies and of any purchasing documentation during the review period.				
How is equipment inventoried, insured, and managed? Attach copies of relevant policies and current inventory information.				
What is the procedure for transferring equipment purchased with grant funds to another entity? Attach copies of relevant policies and documentation for any transfers during review period				
Request an inventory list, physically locate selected items, and examine items to ensure compliance.				
1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?		☐	☐	☐
2. Has all equipment indicated as purchased actually been purchased?		☐	☐	☐
3. Was equipment purchased in accordance with required procurement rules/policies?		☐	☐	☐
4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement dates?		☐	☐	☐
5. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the subaward budget?		☐	☐	☐
6. Is equipment purchased with grant funds in prior years still in inventory and still being used for approved grant purposes?		☐	☐	☐

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7. Has the inventory been updated, and did it account for all items transferred to other entities?	☐	☐	☐
8. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that training?	☐	☐	☐
9. For equipment transferred to other entities; have they added it to their inventory records and is it maintained/used for intended purposes?	☐	☐	☐
Comments:			

Financial Management **N/A** ☐	**Yes**	**No**	**N/A**
1. Is there a separate accounting for all financial transactions for the grant funds?	☐	☐	☐
2. Is a process in place to prevent co-mingling of funds?	☐	☐	☐
3. Does the accounting system prevent obligation or expenditure of funds outside the grant's period of availability?	☐	☐	☐
4. Are accounting records supported by source documentation?	☐	☐	☐
5. Were any illegal transfers or unusual activities noted during a review of the Provider's fund activity reports?	☐	☐	☐
6. Does the system provide for prompt and timely recording and reporting of all financial transactions?	☐	☐	☐
7. Is proper Fiscal record retention being followed (10 years)?	☐	☐	☐
What is the process for approval and payment of expenditures and posting to the General Ledger?			
8. Are grant activity costs identified as eligible prior to encumbering funds and placing an order?	☐	☐	☐
9. Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor?	☐	☐	☐
10. Are all invoices reviewed by the Program Director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment?	☐	☐	☐
11. Are disbursements fully supported by invoices, requisitions, purchase orders, or similar documents?	☐	☐	☐
12. Are cancelled checks or warrants available for review?	☐	☐	☐
13. Were all grant funds that were received disabused within the allowable timeframe?	☐	☐	☐
What is the reconciliation process, and how are errors or adjustments handled?			
14. Does the Provider perform routine reconciliations of its records against the General Ledger? By whom and how often?	☐	☐	☐
15. Does the subrecipient have sufficient internal controls related to reconciliations?	☐	☐	☐
16. Were actions taken to promptly correct any errors and/or resolve issues?	☐	☐	☐
Comments:			

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Other Direct Costs **N/A** ☐	**Yes**	**No**	**N/A**
How are rent, utilities, and other items allocated for the program?			
1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts?	☐	☐	☐
2. Are receipts, bills, and invoices properly maintained?	☐	☐	☐
3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget?	☐	☐	☐
4. Are costs shared with other programs or funding sources? If yes, how are costs allocated?	☐	☐	☐
Comments:			
Personnel/Direct Labor **N/A** ☐	**Yes**	**No**	**N/A**
Describe the payroll process and who is paid by the subaward.			
1. Are personnel files maintained for each employee that include current job descriptions, performance and evaluations, and changes in pay rates?	☐	☐	☐
2. Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the subaward charged.	☐	☐	☐
3. Are individual employee time sheets and attendance records:	☐	☐	☐
• Prepared and signed by each employee for each pay period?	☐	☐	☐
• Reviewed and signed by each employee's supervisor?	☐	☐	☐
• Reconciled to the payroll master ledger?	☐	☐	☐
4. Are all authorized staff positions filled for the approved budget?	☐	☐	☐
5. Are staff salaries consistent with the approved budget?	☐	☐	☐
6. Are fringe benefits the same as what is listed in the approved budget?	☐	☐	☐
Comments:			
Reporting Requirements **N/A** ☐	**Yes**	**No**	**N/A**
Providers are required to report on progress toward implementing plans described in their application/proposal.			
1. Progress reports must be submitted based on approved work plan. Have all of the reports been submitted for this reporting period?	☐	☐	☐
2. Are there any outstanding data elements that must be tracked and reported by the subrecipient? If so, detail the plan for the subrecipient to comply with this requirement.	☐	☐	☐

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Comments:				
Supplies and Materials	**N/A** ☐	**Yes**	**No**	**N/A**
Explain the process of allocating supply costs to the grant.				
1. Are purchases of supplies approved and well documented by quotes, invoices, or receipts?		☐	☐	☐
2. Are expenditures for supplies consistent with the approved budget?		☐	☐	☐
3. Is there a substantial supply inventory remaining at the project termination date?		☐	☐	☐
4. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?		☐	☐	☐
Comments:				
Travel/Vehicle Mileage	**N/A** ☐	**Yes**	**No**	**N/A**
Request a copy of the Provider's travel policy or have them describe the procedure for approving and documenting travel expenses.				
1. Is employee travel approved in advance by a supervisor or project manager?		☐	☐	☐
2. Are travel expenditures documented with expenses reports and/or detailed receipts (i.e., receipts do not merely show total but detail of what was purchased)?		☐	☐	☐
3. Are travel expenditures appropriately supported within subaward guidelines and in the approved budget?		☐	☐	☐
4. Are mileage reimbursements supported by a mileage log or similar documentation?		☐	☐	☐
Comments:				
Single Audit Review	**N/A** ☐	**Yes**	**No**	**N/A**
Date of Last FARU Single Audit Review: Check FARU Single Audit Tracker to determine date last review completed.				
Obtain a copy of the subrecipient's most recent audit from FAC. Attach it to this review form.				
1. Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified?		☐	☐	☐
2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? Were any other operational issues such as the handling of assets, lack of policies and		☐	☐	☐

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procedures, contract non-compliance, etc., which would impact Federal dollars received?			
3. Were past audit findings and/or questioned costs for federal awards satisfactorily resolved?	☐	☐	☐
4. Was any control issue identified which would impact the processing of Federal grant dollars (i.e., control weaknesses)?	☐	☐	☐

Comments:
(If yes response to questions 1, 2, and/or 4, then comment on the issues noted from the audit and how this was addressed during the onsite review)

RECOMMENDED CHANGES AND/OR NEW MONITORING INTERVENTIONS

Document any recommendations for financial, programmatic, or other changes. Indicate if further monitoring interventions are warranted.

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