

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

**Financial Management**

	NA	Yes	No	
				The financial management section is a cursory review to determine that critical fiscal policies, procedures and practices are in place at the sub-grantee level. This does not represent a comprehensive monitoring assessment. The fiscal staff for Serve Washington will make initial assessments and inform the program staff of Serve Washington of any significant findings.
1				<p><b>Does the organization have a chart of accounts?</b> The organization should provide you with a chart of accounts that shows how income and expenditures are coded as they are entered into the accounting system. Ask staff to show you the different accounting codes they use for CNCS and non-CNCS revenue and expenditures. <a href="#">2017 General Grant Terms &amp; Conditions, Chapter III, B.</a></p> <p>Comment:</p>
2				<p><b>Does the sub-grantee's accounting system track each grant with separate accounting codes?</b> <a href="#">2 CFR 200.306</a></p> <p>Comment:</p>
3				<p><b>Within the CNCS AmeriCorps grant, are the funding sources (CNCS share and the required non-CNCS funds) tracked separately with different accounting codes?</b> Each funding source should have different accounting codes. <a href="#">2 CFR 200.306</a></p> <p>Comment:</p>
4				<p><b>Can the sub-grantee describe how the organization receives, expends, and accounts for CNCS and non-CNCS resources?</b> The grantee should have written policies and procedures for recording revenue and expenditures and the staff member's description of how they receive and account for resources should follow the written procedures.</p> <p>Comment:</p>
5				<p><b>Can the sub-grantee demonstrate that the totals in its accounting records for the appropriate timeframe support expenditures reported on the FFR? If no, ask them to explain.</b> For sub-grantee, look at the current grant's FFR. For any FFRs you review, the sub-grantee should be able to track both the federal and recipient shares reported on the FFR to the accounting system or, for some AmeriCorps grants, to expenditure reports from sub grantees. The required recipient share can be a total of more than one account and might include a spreadsheet tracking In-kind expenses which may not be in the accounting system. <a href="#">2 CFR 200.302</a></p> <p>Comment:</p>

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

<b>6</b>				<p><b>Does the sub-grantee claim in-kind donations on CNCS grants? If so, are in-kind donations recorded in the accounting system for the project? If not, what kind of tracking system does the grantee use? Ask them to explain how in-kind donations are recorded.</b> In-kind donations should be tracked as both revenue and expenditures in the accounting system, but some agencies and organizations' systems cannot do so. In those cases, the grantee must provide some kind of tracking spreadsheet. <span style="color: red;">2 CFR 200.306</span></p>
<b>Comment:</b>				

<b>7</b>				<p><b>Does each in-kind voucher form include the following items below?</b> Ask if the program uses in-kind sources to meet match. If so, ask to see one or two completed In-kind donation documents forms.</p>
				Name of donor?
				Description of the contribution?
				Date given?
				Dollar Value of the contribution?
				How the value was determined? Documentation? <span style="color: red;">2 CFR 200.306 refer to (g) through (j)</span>
				Statement that donor verifies funds are not from other Federal sources (unless authorized by law) if the project is part of a larger organization, it should use a form that clearly shows that the donation is intended for use to the project?
				Signature of the donor?
				<b>Explain and identify items missing from vouchers.</b>
<b>Comment:</b>				

<b>8</b>				<p><b>Are there written policies and procedures establishing financial responsibilities for the following functions:</b></p>
				recording cash receipts/revenue?
				budgeting?
				payroll processing?
				purchasing /recording expenditures?
				request for reimbursement for federal (CNCS) share of expenditures?
				financial reporting?
				completing the FFR?
				time and attendance?
				record retention?
<b>Comment:</b>				

<b>9</b>				<p><b>Does the sub-grantee's accounting system provide timely financial reports to project staff that enables them to utilize and expend grant funds effectively as budgeted?</b> <span style="color: red;">2 CFR 200.308</span></p>
<b>Comment:</b>				

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

10				<p><b>Can project staff describe how they review regular reports of budgeted versus actual expenditures and are program staff who make expenditure decisions aware of the project's current financial status?</b> (Ask who reviews expenditures against the budget and how often [should be at least quarterly]. Ask if the review is documented in any way and who manages the budget.) Program and fiscal staff should work together to manage the budget.</p>
<p><b>Comment:</b></p>				
11				<p><b>Is it clear when completing the Separation of Duties grid that there is a separation of duties?</b> To answer this question, work with sub-grantee program staff to complete the attached grid. When complete, the grid should demonstrate that there are <b>internal controls</b> to ensure not one staff member controls all steps in financial transactions and processes, e.g. the person who authorizes a purchase should not be the same person who approves the payment or writes the check. <b>2 CFR 200.303</b></p>
<p><b>Comment:</b></p>				
12				<p><b>Does the sub-grantee have an inventory system for its equipment purchased by the grant?</b> Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. <b>2 CFR 200.313</b></p>
<p><b>Comment:</b></p>				

**TESTING**

13				<p><b>Staff Timekeeping.</b> Randomly select 1 or 2 time periods and review the timesheets or timekeeping process for at least ( <u>  </u> ) staff members.</p>
<p><b>Is the program following the appropriate timekeeping practices as described below for the kind of organization it is?</b> <b>2 CFR 200.430 and 2 CFR 200.431</b></p> <p>(a) <i>General.</i> Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:</p> <p style="margin-left: 20px;">(1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;</p> <p style="margin-left: 20px;">(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and</p> <p style="margin-left: 20px;">(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable</p> <p>(i) <i>Standards for Documentation of Personnel Expenses</i> (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:</p> <p style="margin-left: 40px;">(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;</p> <p style="margin-left: 40px;">(ii) Be incorporated into the official records of the non-Federal entity;</p> <p style="margin-left: 40px;">(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);</p>				

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes,

**Comment:**

<b>14</b>		<b>Identify ( ) staff payroll transactions on the general ledger and ask grantee staff to provide the supporting documentation that supports the payment.</b> (You might see timesheets and payroll processing register that includes a schedule of salaries and amounts for pay period allocations.) <b>2 CFR 200.430 &amp; 431</b>	
			Was the payment appropriately approved?
			Is the payment adequately supported?
	<b>Comment:</b>		

<b>15</b>		<b>Members Living Allowance and benefits, review the payroll transactions on the general ledger and ask grantee staff to provide the supporting documentation that supports the payment.</b> You might see timesheets and payroll processing register for the pay periods. Compare member names to the eGrants member roster. <b>45 CFR 2522.240 and 45 CFR 2522.250</b>	
			Member's Living Allowance
			Member's Benefits: FICA, L&I, Healthcare
	<b>Comment:</b>		

<b>16</b>		<b>Do travel vouchers include at a minimum the following listed below?</b> Ask to see a staff travel voucher and supporting documentation from a recent trip made by the staff member. <b>2 CFR 200.474</b>	
			<b>Signed/certified electronically by employee?</b>
			<b>Approved by the employee's supervisor and/or other authorized grantee official?</b>
			<b>include expenses, mileage, dates, and project-related purpose of travel?</b>
	Payments/reimbursements should be in accordance with the sponsor's written travel policies and procedures and the rate should be based on the rate established by the Federal Travel Regulations or the rate at which the organization reimburses.		
	<b>Comment:</b>		

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

17				<b>Is there documentation to support a consultant or contractor cost as recorded in the general ledger?</b> Ask the sub-grantee to identify a payment on the general ledger to a consultant or contractor. Then ask to see the documentation that supports the payment. (You should see an invoice for the service provided and/or the contract/agreement for the services. The invoice should show an internal staff member approved the payment).
Comment:				

18				<b>Are the costs you reviewed during this site visit that are charged to the grant and included in the FFR necessary, allowable, and reasonable?</b> Consider items you saw on the general ledger or supporting documentation you reviewed. If not, please explain. <a href="#">2 CFR 200.403, 404, &amp; 405</a>
Comment:				

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

**ANALYSIS OF SEPARATION OF DUTIES  
 INTERNAL CONTROLS - 2 CFR 200.61 - 200.62**

Program Name: \_\_\_\_\_

Date: \_\_\_\_\_

Prepared By: \_\_\_\_\_

Indicate the name of the individual who performs the various functions listed below:	EMPLOYEE'S NAME AND FUNCTIONAL TITLE									
	Type Name Here	Type Job Title Here	Type Name Here	Type Job Title Here	Type Name Here	Type Job Title Here	Type Name Here	Type Job Title Here	Type Name Here	Type Job Title Here
<b>I. CASH RECEIPTS</b>										
1 Opens Mail	X									
2 Prepares receipt forms										
3 Prepares bank deposits	X									
4 Banks the deposit										
5 Compares receipt forms with deposit										
6 Reconciles bank accounts										
<b>II CASH DISBURSEMENTS</b>										
1 Authorizes disbursements										
2 Prepares checks										
3 Manually signs checks										
4 Compares checks with vouchers										
5 Mails or distributes checks	X									
6 Maintains general ledger										
<b>III PAYROLL</b>										
1 Maintains Staff Timesheets										
2 Maintains Member Timesheets										
3 Reconciles wage distribution										
4 Approves Payroll Actions										
Comments:										
Other Related Duties:										

Serve Washington's Fiscal Monitoring  
(Legal Applicant's Name)  
(Program Name)

Place an X in the box if the person performs this function.

Serve Washington's Fiscal Monitoring  
 (Legal Applicant's Name)  
 (Program Name)

<b>Transaction Testing</b>					
Does the transaction Federal and or match cost have the following items for the claimed cost? List/identify the transactions reviewed.	N/A	Yes	No	Partly	Comment:
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					

Serve Washington's Fiscal Monitoring  
 (Legal Applicant's Name)  
 (Program Name)

<b>Transaction Testing</b>					
Does the transaction Federal and or match cost have the following items for the claimed cost? List/identify the transactions reviewed.	N/A	Yes	No	Partly	Comment:
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					

Serve Washington's Fiscal Monitoring  
 (Legal Applicant's Name)  
 (Program Name)

<b>Transaction Testing</b>					
Does the transaction Federal and or match cost have the following items for the claimed cost? List/identify the transactions reviewed.	N/A	Yes	No	Partly	Comment:
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					

Serve Washington's Fiscal Monitoring  
 (Legal Applicant's Name)  
 (Program Name)

<b>Transaction Testing</b>					
Does the transaction Federal and or match cost have the following items for the claimed cost? List/identify the transactions reviewed.	N/A	Yes	No	Partly	Comment:
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					
Identify the transaction					
Adequately documented					
Charged to the correct project					
Allocable to the CNCS award, including documentation of allocation method					
Incurred during the grant period					
Included in the approved budget					
Allowable in accordance with the Cost Principles					
Verifiable from sub-recipient records					
Not included as contributions from any other Federally assisted program					
Not paid by the Federal government under another award					
In-kind valuations are supported with reasonable fair market valuations					