

CITY OF AUSTIN
NEIGHBORHOOD HOUSING AND COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
MONITORING INSTRUMENT

Subrecipient: _____
 Address/City/State/Zip: _____
 Phone #: _____ Fax #: _____
 Website: _____ E-mail: _____
 Date of Notification: _____ Individual Notified: _____ Date(s) of Scheduled Review: _____

SUBRECIPIENT PERSONNEL

| | | |
|---------------------|-------|----------|
| | Name: | Phone #: |
| Executive Director: | _____ | _____ |
| Program Director: | _____ | _____ |
| Fiscal Officer: | _____ | _____ |
| Other Personnel: | _____ | _____ |

CDBG CONTRACT

IDIS Number: _____ Contract Amount: _____
 Contract Term: _____
 Program Name/Month(s): _____
 Reviewed: _____
 Month: _____ Expenditures: _____

DOCUMENTATION

| | | | |
|-------------------------|--------------------------|--------------------------|-------|
| | Reviewed | On File | Date |
| Insurance Documentation | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| Bank Signature Card(s) | <input type="checkbox"/> | <input type="checkbox"/> | _____ |

SINGLE AUDIT

Required or Exempt _____
 If Required, Current or Delinquent _____
 If Delinquent, when will audit be completed?

ADMINISTRATIVE/GENERAL

(Review Personnel Policies, Contract Files, Interview Executive Director)

| CITATION | QUESTIONS | YES | NO | N/A |
|---|---|--------------------------|--------------------------|--------------------------|
| CDBG Contract OMB Cir A-110 Subpart C 26 | 1 Have all corrective action requirements from any previous monitoring reports been satisfactoriily addressed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 2 Does the Subrecipient have written policies that address the following? | | | |
| 24CFR 570.611(d) | a Conflict of Interest? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | b Nepotism? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Title VII, Civil Rights Act of 1964 | c Equal Employment Opportunity/ Nondiscrimination in Hiring? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | d Personnel Grievance? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | e Drug-Free Workplace? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 CFR Part 84.13(b) & CDBG Contract | f ADA Compliance? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | g Criminal Background Checks for Staff? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | h Sectarian Activities? <i>(required)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 CFR 570.207(a)(2) | i Political Activity and Lobbying? <i>(recommended)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 53 & CDBG Contract | 3 Does the Subrecipient maintain CDBG contract information/records in a central and accessible location? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 4 Has the Subrecipient established procedures to ensure a <u>5-year</u> record retention period for HOME records? <i>(The 5-year period begins on the date of the Final Expenditure report)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 5 Does the Subrecipient's Board of Directors meet regularly? <i>(Review minutes of last 2 Board meetings; obtain a copy of current Board members and terms)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 6 Is Subrecipient in compliance with all other provisions of the Contract, or other Federal or State regulations? <i>(OMB Circs., Lead-based paint, etc.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Boiler Plate | 7 Does AHFC receive the HOME performance and demographic reports monthly by the due date following the month reported? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement | 8 Does AHFC receive the HOME requests for payment and expenditure reports monthly by the due date following the month reported? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

FINANCIAL MANAGEMENT

(Interview the Fiscal Officer)

| CITATION | QUESTIONS | YES | NO | N/A |
|---|---|--------------------------|--------------------------|--------------------------|
| CDBG Contract | 1 Does the Subrecipient have written Financial Management policies? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 21(b)(1) | 2 What is the Subrecipient's fiscal year? | | | |
| | 3 What method of accounting does the Subrecipient use? <i>(i.e.</i> | | | |
| | 4 What system(s) does the agency use to perform its accounting | | | |
| | function? | | | |
| | Is the system manual, automated, or a combination? | | | |
| OMB Cir A-110 Subpart C 24(b) & OMB Cir A-102, 2(e) | 5 Does Subrecipient have any interest or is any other form of Program Income generated by HOME funds? <i>(Review General Ledger and Chart of Accounts for a Program Income Account. If "No", #5 is N/A)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 24(b) & OMB Cir A-102, 2(e) Work Statement | 6 How are Program Fees determined? <i>(Document explanation given by Fiscal Officer and ask for proof by documentation)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 24(b) & OMB Cir A-102, 2(e) | 7 Does interest or Program Income generated by HOME funds go back into CDBG Programs? <i>(Document explanation given by Fiscal Officer and ask for proof by documentation)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 21(b)(2)(3) & OMB Cir A-102, 2(b) | 8 Does Subrecipient pay unemployment taxes, Workers' Comp. <i>(Only applicable if on City-owned or leased property)</i> , insurance companies, and payroll taxes when they are due? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | a Is Subrecipient current on payroll tax payments? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b Can Workers' Compensation payments be verified? <i>(Only applicable if on City-owned or leased property. Ask for proof of payment for latest quarter)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-122 Att. B(16) | 9 Has Subrecipient assured that no HOME funds have been used to pay late fees to IRS or other penalties? <i>(Ask Fiscal Officer and review cash disbursements journal for current program year.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

FINANCIAL MANAGEMENT (cont.)

(Review General Ledger, Expenditure Reports, Payment Requests and applicable support documentation)

| CITATION | QUESTIONS | YES | NO | N/A |
|---|---|--------------------------|--------------------------|--------------------------|
| CDBG Contract OMB Cir A-110 Subpart C 21© | 10 a Is the required insurance adequate and is the policy current and in effect? <i>(Review documentation to support current policy)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | b Is the City listed as <i>Additional Insured</i> on the certificate? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(2) | 11 Do reported financial figures reconcile to the General Ledger? Review expenditure reports for the months selected. Month selected: Also, review General Ledger and working papers and/or reports used to compile figures for the payment requests in review.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b) | 12 Review the months selected for review of expenditures, cash disbursement journals, and support documentation. <i>(Same months as in #1.)</i> Month(s) reviewed: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(7) | a Are the expenditures allowable? <i>(Review expenditures for each of the months referenced in Question #1 and #2.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(7) | b Is the support documentation adequate? <i>(For the months selected, review the expenditure support documentation such as actual vouchers, receipts, proper authorization, etc. For <u>Childcare</u>, check enrollment, attendance, billing statement, and any fee-for-service payments)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement | c Verify the Published Rate: Is the Published Rate posted or available for the public to see? <i>(Describe how the Published Rate is provided to the public)</i> Amount of Published Rate: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C(b)(4) | d Is the agency's budget on track with actual expenditures? e Number of expenditures vs. month of contract period expired. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(2)(3)(4) & OMB Cir A-102(2)(b) | 13 Can General Ledger postings be traced to the original books of entry? <i>(Cash receipts, Cash Disbursement, Purchase Request, and General Journal)</i> Make sure that amounts tie into the General Ledger. Watch for unusual or large entries. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(5) & OMB Cir A-102(2)(b) | 14 Has Subrecipient assured that there are no checks charged to the HOME program outstanding for more than 90 days? <i>(Ask for list of checks still outstanding.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

FINANCIAL MANAGEMENT (cont.)

(Review General Ledger, Expenditure Reports, Payment Requests and applicable support documentation)

| CITATION | QUESTIONS | YES | NO | N/A |
|--|--|--------------------------|--------------------------|--------------------------|
| OMB Cir A-110, Subpart C 21(b)(3) | 15 Who signs checks? <i>(Review bank signature cards.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | How many signatures are required? | | | |
| | Do names on the bank signature cards match signatures on Checks? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110, Subpart C 21(b)(3) & 24 CFR 84.21 (b)(3) | 16 Is there separation of duties to ensure effective control over preparation, authorization/certification, and distribution of checks? <i>(Applicable if agency has 5 or more employees. Ask for a copy of the most recent financial policies and procedures)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | a Review the procedure of check processing within the agency's financial procedures. | | | |
| | b Ask the Fiscal Officers to explain the procedure followed in processing checks to verify compliance with agency's financial procedures and the OMB circulars. | | | |
| OMB Cir A-110, Subpart C 22(a) | 17 Has Subrecipient assured that there is no request for more than a thirty-day supply of funds, unless otherwise justified? <i>(Review Payment Requests and Expenditure Reports)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Att. C and Att. G, Sec. 14 and OMB Cir A-110 Subpart C 31-37 | 18 Has Subrecipient made sure that HOME funds are not used to purchase equipment, unless prior approval is received from AHFC? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 19 Were these items listed in the budget? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 40, 44(a) | 20 Does the Subrecipient have written Procurement Policies? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-102, 2(i) and OMB Cir A-110 Subpart C 40, 43-44 | 21 Has Subrecipient assured that a competitive bid process was used to procure the following services: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Copies Sent, Equipment leases (i.e. copier), Contractual | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Any other items requiring procurement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <i>(Review Procurement Policies. Refer to the current HOME Budget and review the actual support documentation)</i> | | | |
| | This program pays for partial staff salary and Voucher receipts | | | |

FINANCIAL MANAGEMENT (cont.)*(Review General Ledger, Expenditure Reports, Payment Requests and applicable support documentation)*

| CITATION | QUESTIONS | YES | NO | N/A |
|---|--|--------------------------|--------------------------|--------------------------|
| OMB Cir A-110 Subpart C 21(b)(3 & 7) & OMB Cir A-122, Att. B, m (1)(2)(a-d) | 22 Are timesheets signed by appropriate supervisor or designated authority? <i>(Review the timesheets for the month of Feb. & March for all employees.)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Does Subrecipient use hourly distribution timesheets for employees paid from multiple funding sources? <i>(Review the time sheets for Oct 2009. and September. 2010 AHFC employees paid from multiple sources)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-110 Subpart C 21(b)(3 & 7) and OMB Cir A-102, 2(b) | 23 Does Subrecipient maintain documentation on HOME employee mileage reimbursement? Who signs off on travel? <i>(Applicable only if agency has TRAVEL as a HOME budget item. Review employees' reconciled travel vouchers)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

AUDIT*(Check HHSD records for latest Audit information)*

| CITATION | QUESTIONS | YES | NO | N/A |
|--|---|--------------------------|--------------------------|--------------------------|
| OMB Cir A-133 and OMB Cir A-110 Subpart C 44, 45, & 46 | 1 Is the Subrecipient subject to OMB Circular A-133, which requires a single audit if the Contractor has expended federal funds in excess of \$500,000? <i>(If "Yes", go to #2 through #5. If "No", skip #2 through #5 and indicate N/A)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 2 <u>If yes</u> , have arrangements been made to have a single audit conducted, in accordance with the HOME Contract terms and conditions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract | 3 <u>If no</u> , have arrangements been made to have a full financial audit or a financial review conducted, in accordance with the HOME Contract terms and conditions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| OMB Cir A-102, 2(i) and OMB Cir A-110 Subpart C 26, 44, 45, & 46 | 4 If HOME funds were used to pay for the single-audit, did Subrecipient use a competitive bid process in the last four years to procure audit services? <i>(Review most recent audit package including type of solicitation bids, bids from audit firms which responded, scoring criteria, and justification used to choose the firm)</i> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract OMB Cir A-110 Subpart C 26 | 5 Has the Subrecipient submitted the most current audit report? <i>(Check AHFC files)</i> For fiscal year ended: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

STATEMENT OF WORK

(Review client files and programmatic procedures)

| CITATION | QUESTIONS | YES | NO | N/A |
|---|--|--------------------------|--------------------------|--------------------------|
| 24 CFR 570.201(e) | 1 Is the Subrecipient using HOME funds for the provision of | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 2 Are the agency's hours of operation visibly posted at the facility entrance? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 3 Does the Subrecipient prominently state on all materials and publications, that the event, training or services under this contract are being provided through a contract with the City of Austin? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract 24 CFR 570.506(b) | 4 Does the Subrecipient verify household income to document clients' eligibility? (Check client files for documentation) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 5 Does the Subrecipient verify renter's address prior to providing services to document client eligibility? (Check client files for documentation) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 USC 3544 (b)(c) | 6 Do the Subrecipient's client files contain all of the necessary documentation? (Check client files) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 USC 3544 (b)(c) | 7 Do the Subrecipient's client files contain information to support that which is reported in Exhibit F (Demographic Report)? (Check client files) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 8 Do the reported unduplicated individuals served on the Performance report, reconcile to the numbers from the monthly summaries and the attendance/ tally sheets? Review documentation: (If summary sheets are not available describe the data collection process that will verify the figures reported on the Performance Report) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 9 Does the Subrecipient receive prior written approval from the City, before transferring funds within line items in the budget? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | 10 Does the subrecipient receive prior written approval from the City for purchases of \$1,000. or more, before requesting reimbursement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

STATEMENT OF WORK (Cont.)

(Review client files and programmatic procedures)

| CITATION | QUESTIONS | YES | NO | N/A |
|---|--|--------------------------|--------------------------|--------------------------|
| CDBG Contract Work Statement, Attachment A | <p>11 Does the Subrecipient have procedures that ensure that clients are not charged for any services provided under this HOME funded agreement? <i>(Review documentation)</i></p> <p><i>Contact and list below, the names and addresses of two clients that received services under this HOME funded agreement, to verify whether they were charged any fees for the services received:</i></p> <p>a _____</p> <p>b _____</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | <p>12 Does Subrecipient submit to the City, on the required Purchasing Bid Sheet Form, (Exhibit H), for review and approval, prior to incurring any related costs? If no, explain:</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | <p>13 Has Subrecipient developed and maintained an updated operations and management manual, which sets forth all policies, guidelines and procedures necessary to implement the TBRA program?</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | <p>14 Does Subrecipient actively participate on the Mayor's Task Force on Fair Housing?</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | <p>15 Has the Subrecipient developed and implemented a program evaluation process, designed to track client satisfaction of the services provided?</p> <p>If yes, was the draft submitted to AHFC for approval within 30 days of the execution of the 10/11 contract?</p> <p>If no, explain:</p> <p>If yes, does the Subrecipient conduct the required analysis and submit the results of the evaluations to AHFC bi-annually?</p> <p>If they do not, explain:</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CDBG Contract Work Statement, Attachment A | <p>16 Has Subrecipient applied for additional fair housing funding from at least one other source during the 2010/2011 contract term?</p> <p>If yes, identify the source:</p> <p>If no, explain:</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

STATEMENT OF WORK (Cont.)

(Review client files and programmatic procedures)

| CITATION | QUESTIONS | YES | NO | N/A |
|--|---|--------------------------|--------------------------|--------------------------|
| <p>CDBG Contract Work Statement, Attachment A</p> | <p>17 Has Subrecipient established a procedure to accomplish items listed in the Work Statement(s)? <i>(Observe or review documentation)</i> If yes, explain:</p> <p>If no, does technical assistance need to be provided? Is an amendment necessary?</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>CDBG Contract Work Statement, Attachment A</p> | <p>18 Has Subrecipient established a procedure to ensure compliance with all Federal Regulations mandated by the U.S. Department of Housing and Urban Development (HUD) <i>(Observe or review documentation)</i> If yes, explain:</p> <p>If no, does technical assistance need to be provided? Is an amendment necessary?</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |