



Subrecipient Name:		Reviewer Name:	
Program Name:		Review Date:	
Award Number: CVS-		Subaward Amount:	
Compliance Element		Evaluation of Compliance	
This is a compliance review of the subrecipient's financial and grants management systems, including policies and procedures, records, and documentation to evaluate adequacy and overall compliance with grant terms and conditions, CNCS regulations at 45 CFR 2541 Subpart C and OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards at 2 CFR Part 200. Leadership staff, financial, and program officials should be available for discussion, as needed.		Review Indicator (Single Audit, AFR, PERs, Budget, OnCorps, Source documents, Survey or Data Collection)	
Program Year under Review: 20XX-20XX		Comments	
Performance Period: September 1, 20XX - August 31, 20XX			
A. Financial Management System 2 CFR Part 200.302; 45 CFR 2541.200; CNCS General Terms III B.			
1. Evidence that the subrecipient has a financial management system that is capable of distinguishing expenditures attributable to the award from those not attributable to the award and demonstrates that costs are consistently treated as either direct or indirect costs.			
2. Is fund accounting used to track restricted grants and spending by program year and budget category?			
3. Does the subrecipient have a Chart of Accounts that shows how CNCS and non-CNCS revenue and expenditures are coded?			
4. Are accounting records up-to-date and monthly financial statements, including grant cash receipts and disbursements, prepared on a timely basis?			
5. Are budget versus actual reports prepared on a routine basis and provided to program staff?			
6. Are there other methods for monitoring the budget?			
B. Internal Controls 2 CFR Part 200.303; 45 CFR 2541.200			
1. Does the Board of Directors approve the annual budget?			
2. What are the levels of internal review required for PER submission?			
3. Describe the payment authorization process including the distinct roles fulfilled by staff.			
4. Is a disbursement voucher prepared for each invoice or request for reimbursement?			
5. Are all accompanying receipts and/ or vendor invoices and documentation attached?			
6. Does the subrecipient utilize a petty cash fund? If so, what are the requirements?			
7. Describe the monthly reconciliation process. Is the staff performing the reconciliation separate from the staff initializing and finalizing transactions?			
8. Are reconciling differences, negative balances, and unsupported transactions investigated/ corrected in a timely fashion?			
9. Are staff members responsible for grants and contracts familiar with the directives/ related to grants and contracts?			
10. Is specific system access restricted and based on need? Are initial access requests to systems and their approval, authorized and documented?			
11. Is sensitive information such as PII protected by restricted access, encryption or other controls? (CNCS Specific Terms XVI.)			
12. How does the subrecipient protect its financial data from disasters or system failures?			
13. Are backups of operating systems, critical data and key software programs made on a routine basis?			
C. Subrecipient Management (if applicable) and Site Management			

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Fiscal Review Tool

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<p>1. Does the subrecipient subaward grant funds to other subrecipient organizations?</p>			
<p>2. If yes, are risk assessments performed to evaluate the fiscal and administrative capacity of subrecipients or sites managed by other organizations?</p>			
<p>3. If yes, are there executed agreements delineating roles, responsibilities and requirements related to the administration of grant funds, including grantee share contributions?</p>			
<p>4. Describe the process of monthly reimbursement to subrecipients or sites, if applicable.</p>			
<p>D. Costs are Reasonable and Allocable 2 CFR Part 200.403, 200.404, 200.405, 200.458; 45 CFR 2541.220</p>			
<p>1. Were pre-award costs incurred prior to the performance period and, if so, was this approved in writing? (45 CFR 2543.28)</p>			
<p>2. Is there original source documentation for all AmeriCorps transactions paid with CNCS funds and Grantee Share?</p>			
<p>3. Evidence invoices/vouchers are signed and promptly disbursed.</p>			
<p>4. Evidence that CNCS and grantee share funds are expended on eligible program costs. (If no, explain.) (45 CFR 2541.220 or 2543.23)</p>			
<p>E. Member Support Costs CNCS Specific Terms V. and VIII.</p>			
<p>1. During the program year, did the subrecipient conduct a change in member positions that prompted a change in the budget? If the circumstances warranted, did the organization seek and receive prior approval from CNCS and or the Commission?</p>			
<p>2. Evidence that payment of living allowances is consistent with the Member Agreement and does not fluctuate based on hours of service.</p>			
<p>3. Separate documentation of Members' service hours if 40 hour/week time sheet required for payroll</p>			
<p>4. Evidence filings with regard to federal and state income tax withholdings and taxes, including FICA, are made in accordance with federal and state requirements.</p>			
<p>5. Evidence that payments for coverage of FT members' health insurance are promptly made and coverage consistent with the Member Agreement.</p>			
<p>F. Personnel/ Time and Effort Reporting 2 CFR Part 200.430</p>			
<p>1. Evidence of a system to tie time and effort to corresponding payroll records.</p>			
<p>2. Are timesheets signed by staff and approved by the supervisor required documenting employee hours, overtime and activities?</p>			
<p>G. Travel Costs 2 CFR Part 200.474</p>			
<p>1. Evidence that staff and members travel documentation for advance or reimbursement is signed by staff and approved by the supervisor for grant related travel. Documentation demonstrates compliance with established subrecipient travel policy.</p>			
<p>H. Equipment Purchases 2 CFR Part 200.313, 45 CFR 2541.320</p>			
<p>1. If applicable, evidence that equipment purchases were authorized by the grant. (45 CFR 2541 or 2543)</p>			
<p>I. Grantee Share/ Match 2 CFR Part 200.306; 45 CFR 2541.320</p>			
<p>1. Subrecipient match funds expended on behalf of the award are clearly documented in the G/L (45 CFR 2541.240 or 2543)</p>			

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J. Procurement Standards 2 CFR Part 200.318, 45 CFR 2541.360			
1. Does the organization have a procurement policy that meets 2 CFR Part 200?			
2. Have CNCS or matching funds been expended at thresholds which exceed the micro-purchase threshold of \$10,000 as of 6/30/2018?			
3. Has the subrecipient procured contractual services with CNCS or match funds? If so, describe type and amount of contract.			
K. Program Income, if applicable 2 CFR Part 200.80; 45 CFR 2541.250; CNCS Specific Terms XII.			
1. Does the program generate program income as defined by 2 CFR Part 200 or has income generated through fee-for-service?			
L. Indirect Costs 2 CFR Part 200.414			
1. Is the subrecipient claiming indirect costs under a federally-approved Negotiated Indirect Cost Rate Agreement (NICRA)? If no, is the subrecipient using the de minimus rate?			
2. Evidence that indirect costs are not charged to the grant as direct costs.			
M. Record Retention Requirements 2 CFR Part 200.333			
1. All financial records and supporting documentation are available for three years after submission of final Financial Status report.			
N. Periodic Expense Report (PER) Review in Advance 2 CFR Part 200.302			
1. Expenses reported on PERs match program expenditure report in the subrecipient's accounting system for same period. [List months sampled: _____]			
2. Invoices: Reimbursement requests match expenses reported in corresponding PER.			
3. Signatory on reimbursement requests is authorized by subrecipient policy.			
O. Aggregate Financial Reports (AFRs) Review in Advance 2 CFR Part 200.302			
1st Quarter -- # DUE: _____ # RECEIVED: _____ # ON TIME: _____ # REJECTED FOR ERRORS: _____			
2nd Quarter -- # DUE: _____ # RECEIVED: _____ # ON TIME: _____ # REJECTED FOR ERRORS: _____			

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3rd Quarter -- # DUE: _____ # RECEIVED: _____ # ON TIME: _____ # REJECTED FOR ERRORS: _____			
4th Quarter -- # DUE: _____ # RECEIVED: _____ # ON TIME: _____ # REJECTED FOR ERRORS: _____			
Is the signatory on AFRs authorized by subrecipient policy?			
<p>P. Single Audit Requirements (45 CFR 2541.260 and 2 CFR Part 200, Subpart F) Review in advance</p>			
1. Does the subrecipient meet the threshold for a single audit? Subrecipients expending \$750,000 and greater in federal funds during the organization's fiscal year must undertake a single audit.			
Subrecipient's fiscal year:			
Date of Last Audit:			
Audit report type: ___ Review ___ Compilation ___ Audit ___ Single Audit			
Documents reviewed: ___ Financial Statements ___ Management Letter(s)			
2. Is the subrecipient identified as a low-risk auditee?			
3. If single audit, are AmeriCorps funds reported accurately in the SEFA by CFDA #, pass-through entity, and amount expended?			
4. Did the auditor provide a Modified, Qualified or Adverse Opinion? Are any material weaknesses or significant deficiencies identified? If so, is Management's Response included?			
5. If material weaknesses or significant deficiencies were identified, has a corrective action plan been communicated?			
<p align="center">Outstanding Issues (space for reviewer notes)</p>			
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