1. Introductions
2. Overview of the Subrecipient Monitoring Program
3. Subrecipient Monitoring Components
4. Desk Reviews
5. Quarterly Reporting
6. Single Audit
7. Site Visit
8. Ongoing Communication
9. Why are we here today?

Site visits are a monitoring activity implemented by the Uniform Administrative Requirements, *Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200 or “Uniform Guidance”), §200.331, to assess compliance and administration of Federal funds.

1. Site Visit Objectives

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| **Area** | **Program Objectives** |
| **Control Environment** | A. ) The applicant has a defined organizational structure and assignment of authority and responsibility to promote a sound environmental control |
| **Expenditures** | B.) All expenditures are approved by the program manager or someone who is familiar with the approved the cost principles as applicable to the grant program. The program manager approves only those expenditures that are: for activities approved in the application and are allowable under the cost principles |
| **Accounting** | C.) There is an accounting record for each transaction that occurs for the applicable programs. Expenditures are posted to the accounting record as they occur. The accounting record tracks expenditures against the approved budget |
| **Reporting** | D.) Quarterly reports are prepared and submitted |
| **Cash Management** | E.) Grant program funds are properly administered |
| **Administrative Expenses** | F.) Administrative expenditures are approved by the Program Manager or Program Delegate. All submitted administrative expenses are evaluated for eligibility and compliance |
| **Contracts** | G.) Contracts are utilized for the procurement of services and are approved in the local plan |
| **Sub-grants  (If Applicable)** | H.) If the recipient passes funds on to another organization, it is clear that it sub-grants these funds and monitoring activities are being implemented |
| **Project Progress** | I.) Progress on each project is measurable and clearly reflected on the quarterly reports |
| **Record Retention** | J.) Financial records, supporting documents, statistical records, and all other records pertinent to an award are retained for a period of three years after the submission of the final expenditure report was filed at the end of the year or the record was used in response to an audit finding |
| **Other** | K.) Program specific requirements |

1. Timing and Logistics
2. Benefits to applicants
3. Assistance with preparation to the close-out process
4. Increased understanding of your unique situation
5. Improved insight into the Expense Review process
6. Exercise for your administrative function
7. Exit Interview
8. Why Subrecipient Monitoring is Important

There are potential sanctions associated to non-compliance with federal regulations