

SAMPLE SUBRECIPIENT MONITORING CHECKLIST

Contract/Information

- Written Subaward Contract?

- Does the contract clearly describe work/product/service to be performed or delivered by the subrecipient?

- Does the contract impose specific deadlines for work/product/service?

- Does the contract contain a detailed budget to compare budgeted/actual costs?

- Does the contract provide dates/deadlines for programmatic and financial reporting?

Review Activities & Documentation

- Do monitoring reports document areas monitored, conclusions reached, and necessary corrective action(s)?

- Are monitoring results communicated to subrecipients on a timely basis?

- Do results include expected corrective action steps and dates for resolution?

- Is sufficient time allowed for subrecipient to correct deficiencies or respond to recommendations?



Financial Management

- What type of financial management/accounting system does the subrecipient utilize?
- How are Federal funds identified and tracked in the accounting system?
- Are non-Federal/Federal funds identified and tracked separately?
- Does the subrecipient use a chart of accounts and accounting manual for recording obligations and expenditures?
- Are accounting records supported by source documentation?
- Does the accounting system provide for prompt recording of transactions and timely financial reporting?

Policies and Procedures

- Does the subrecipient have written financial policies and procedures adequate to administer Federal grant programs (purchasing, payroll, travel, etc.)?
- Does the subrecipient have a written conflict of interest policy for employees?
- Are internal controls adequate to protect against waste, fraud, and abuse of Federal funds (segregation of duties, etc.)?
- How does the subrecipient identify and account for federal property purchased with grant funds?
- Does the subrecipient have safeguards in place for preventing the loss, damage, or theft of assets purchased with Federal grant funds?



Cash Management

- Does the subrecipient have adequate segregation of duties between check signing, bank reconciliation, and accounting activities?
- Do supporting documents for Federal grant expenditures/payments identify the grant number, date(s), and expense classifications?
- Does the subrecipient require supporting documentation to accompany checks when they are submitted for signature?
- Are supporting documents canceled to prevent reuse by the subrecipient?
- Are all disbursements controlled by check registers?
- How are subrecipient requests for reimbursement or requests to draw down award funds supported/documented for the pass-through entity?
- What is the process for paying project invoices?

Audit Requirements

- Was the subrecipient required to obtain an audit under Subpart F for its most recently completed fiscal year?
 - If yes, did the subrecipient submit the required audit report?
- Were any findings or questioned costs contained in the audit report?
 - If yes, has the subrecipient resolved or assigned someone the responsibility for resolving the findings/questions costs?
- Was the subrecipient's response to the audit timely?



Record Retention & Pass-through Entity Access

- Are the subrecipient's record retention policies and practices in compliance with federal requirements (at a minimum)? Do they exceed federal requirements?

- Does the pass-through entity always have access to records throughout the award period?

Other Information

- If program income will be generated by the subrecipient, have provisions been made to ensure it is used in compliance with federal rules?

- Was technical training or assistance provided to the subrecipient during the project period?

- Are financial and progress reports being submitted in a timely manner by the subrecipient?

- How are amounts charged to the grant for employee salary and benefit expenditures allocated to the award?

Checklist adapted from the U.S. Department of Justice Mini Toolkit for Subrecipient Monitoring, Sample Subrecipient Monitoring Checklist, which can be accessed [here](#).



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE