

Welcome



Subrecipient Agency Monitoring



Presented by the FCDJFS Monitoring Team

Learning Objectives

- Applicable laws and regulations
- Determining subrecipient agency risk level
 - Risk Assessment
 - Internal Controls Questionnaire
- Evaluating risk
 - Initial Summary of Observations and Findings
 - Draft Subrecipient Risk Evaluation Report
 - Final FCDJFS Subrecipient Risk Evaluation Report
- FCDJFS Management Decision Letter
- Technical Assistance

Purpose of Monitoring

To provide reasonable assurance that subrecipient agencies are in compliance with applicable laws and regulations.



FCDJFS Departments

DSS

- Invoicing
- Programming
- Programmatic monitoring

Finance

- Agency risk level
- Laws and regulations
- Fiscal monitoring

Terms and Conditions Apply

- PLEASE READ THE SUBAWARD!
- Request technical assistance for help understanding the document



DSS Subaward Template

ARTICLE I: TIME, DELIVERABLES, COMPENSATION, AND REPORTING

J. MONITORING AND EVALUATION:

FCDJFS and the Subrecipient will, in accordance with Appendix A (Clarification of Terms) and any attached amendments to Appendix B(Proposal and Budget), and OAC 5101:9-1-88, monitor the manner in which the terms of the Subaward Agreement are being carried out and evaluate the extent to which the objectives are being achieved. Any corrective action plans identified by FCDJFS or other monitoring entities must be resolved within sixty (60) days. If a Subrecipient enters into a secondary Subaward Agreement with another entity, the Subrecipient also assumes the responsibilities of a pass-through entity as set forth in OAC 5101:9-1-88(B)(7) as well as the following:

Office of Management and Budget; 2 CFR Chapter I, Chapter II, Part 200, et al. Subpart D: Post Federal Award Requirements; Subrecipient Monitoring and Management; 200.331 Requirements for pass-through entities (d)., states, in part, that a pass-through entity shall perform the following for the Federal awards it makes:

The Pass-through Entity will ensure there are proper monitoring procedures in place to provide adequate assurance that their Subrecipient has complied with the rules and regulations related to the federal programs and has met the objectives of the Subaward Agreement.



Applicable Laws and Regulations

State - [OAC: 5101:9-4-88](#)

Ohio Department of Job and Family Services **eManuals** [Ohio.gov](#) State Agencies | Online Services

JFS HOME SEARCH CENTER FORMS CENTRAL

Child Support Program Cash / Food Assistance Legal Services Child Care Families and Children Workforce Development Local Administration Unemployment Insurance Operations

eManuals Home Local Administration Fiscal Administrative Procedure Manual **Chapter 4 - Acquisition Standards and Guidelines**

prev page next page view changes (with strike-throughs and underlines) print view entire manual get notified of updates to this manual

Chapter 4 - Acquisition Standards and Guidelines
5101:9-4-88 Subrecipient Management Requirements for Pass-Through Entities
 FAPMTL 430
 Effective Date: August 10, 2020

Federal - [2 CFR Part 200](#)

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Electronic Code of Federal Regulations
 e-CFR data is current as of **February 21, 2020**

Title 2 → Subtitle A → Chapter II → Part 200

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Title 2: Grants and Agreements

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Contents
Subpart A—Acronyms and Definitions

ACRONYMS
 §200.0 Acronyms.
 §200.1 Definitions.

Determining Agency Risk

- FCDJFS determines risk level to help decide:
 - If an agency is ready to manage federal dollars.
 - The amount and frequency of subaward (fiscal) monitoring an agency will receive during the subaward period.
 - If an agency should receive future subawards from FCDJFS.
- FCDJFS Monitoring Team will score the Risk Assessment and Internal Controls Questionnaire to determine whether the agency is low, moderate or high risk.



Agency Risk Assessment

Completed Annually by Subrecipient

Agency Risk Assessment Questionnaire

Agency: _____

Date Completed: _____

Completed By: _____

Select the answer that best describes your agency.

#	Question	Answer
1	Number of years experience managing FCDJFS subawards/contracts (within the past 10 years)	
2	Experience managing any type of grant funds	
3	Results of most recent independent audit	
3a	Date of most recent independent audit (fiscal year ending)	
3b	Frequency of independent audits (annual, biannual, etc.)	
4	Results of previous grant monitoring or site visits (from funders other than FCDJFS)	
5	Does the agency have a financial management system in place to track expenditures? (Example: QuickBooks, Visual Bookkeeper, Peachtree, etc.)	
5a	Name of financial management system if Yes	
5b	Explanation if No	

Scored by FCDJFS

Agency Risk Assessment Score Sheet

Agency	0	Score Range	
Date Completed		18-46	Low
Monitor		47-75	Moderate
Total Score	0	76-105	High
Agency Risk	-		
Notes/Comments			

Answered by Provider

RA #	Question	Answer	Score
1	Number of years experience managing FCDJFS subawards/contracts (within the past 10 years)		-
2	Experience managing any type of grant funds		-
3	Results of most recent independent audit		-
3a	Date of most recent independent audit (fiscal year ending)	0	N/A
3b	Frequency of independent audits (annual, biannual, etc.)	0	N/A
4	Results of previous grant monitoring or site visits (from funders other than FCDJFS)		-
5	Does the agency have a financial management system in place to track expenditures? (Example: QuickBooks, Visual Bookkeeper, Peachtree, etc.)		-
5a	Name of financial management system if Yes	0	N/A
5b	Explanation if No	0	N/A

Internal Controls Questionnaire

Completed Annually by Subrecipient

Scored by FCDJFS

Internal Controls Questionnaire

Agency: _____

Date Completed: _____

Completed By: _____

All Agency Policies and Procedures must be uploaded in RIO

#	Agency Policies and Procedures	Answer	How often reviewed?
1	Indicate if the Agency has the following written policies and procedures:		
1a	Production Financial Statements		
1b	Revenues		
1c	Vendor Payables		
1d	Procurement/Purchasing		
1e	Sales Tax		
1f	Credit Cards		
1g	Petty Cash		
1h	Travel		
1i	Cell Phones/Mobile Devices		
1j	Capital/Fixed Assets		
1k	Payroll		
1l	Subrecipient Monitoring		

Internal Controls Questionnaire Evaluation

Agency: 0

Date Evaluated

Evaluating Monitor

#	Agency Policies and Procedures	Provider Response		RIO/Location
		Answer	How often reviewed?	
1	Indicate if the Agency has the following written policies and procedures:			
1a	Production Financial Statements	0	0	
1b	Revenues	0	0	
1c	Vendor Payables	0	0	
1d	Procurement/Purchasing	0	0	
1e	Sales Tax	0	0	
1f	Credit Cards	0	0	
1g	Petty Cash	0	0	
1h	Travel	0	0	
1i	Cell Phones/Mobile Devices	0	0	
1j	Capital/Fixed Assets	0	0	
1k	Payroll	0	0	
1l	Subrecipient Monitoring	0	0	

Overview of Policies and Procedures

Policy- Guideline that regulates organizational activities; position statement (why).

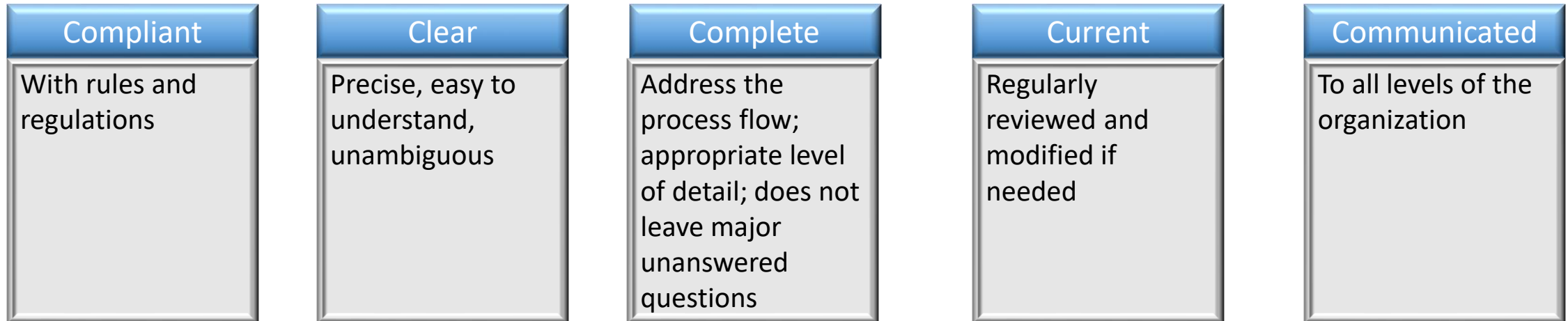
Procedure- Description of the normal method for handling things; protocols, steps (how).

Why does FCDJFS ask for so many policies and procedures?

- Necessary for effective internal controls.
- Many are required by Uniform Guidance to be formalized in writing.
- Others are mandated by program statutes/regulations.

Follow the 5 Cs!

Effective policies and procedures are:



All policies requested in question 1 of the Internal Controls Questionnaire are required by FCDJFS. Additional information can be found in the Monitoring Guide.

Agency Monitoring Steps

1. Agency completes and submits Internal Controls Questionnaire (ICQ) and Agency Risk Assessment (ARA)
2. Monitor scores ICQ and ARA submitted by Agency
3. Monitor sends Initial Summary of Observations and Findings to Agency
4. Agency is provided 7 business days to respond
5. Monitor sends a Draft Risk Evaluation Report to Agency
6. Agency is provided 3 business days to respond
7. Monitor sends Final Risk Evaluation Report to Agency
8. Nothing more is required of Provider unless:
 - a. A continuous improvement plan is required. Agency is provided 60 days to submit to FCDJFS.
 - b. Corrective actions are required. Agency is provided 60 days to submit to FCDJFS.
9. IF there were corrective actions, monitor will send a Management Decision Letter to indicate if corrective actions have been satisfied

Agency Monitoring Terms

Issues

- Observation – minor issue
- Finding – major issue

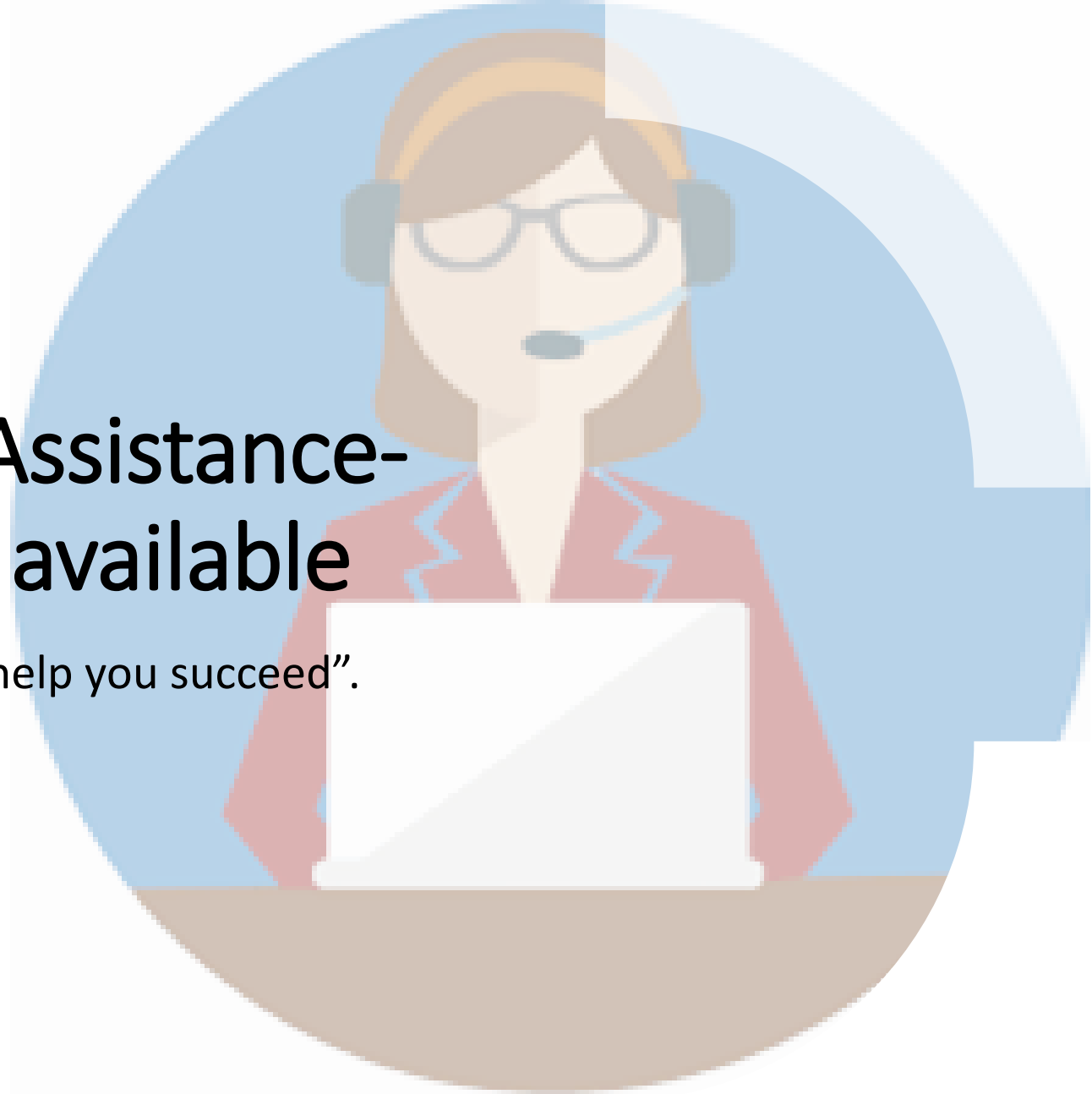
Resolutions

- Recommendation - suggested
- Continuous Improvement - mandatory
- Corrective Action - mandatory



Technical Assistance- is always available

“We are here to help you succeed”.



Helpful Tips and Suggestions

<https://www.costtree.net/resources/slider>

<https://www.costtree.net/resources/library>

<https://www.costtree.net/whats-new-under-uniform-guidance>

costree + eCIVIS

General Rules for Allowable Indirect Costs

General CFR

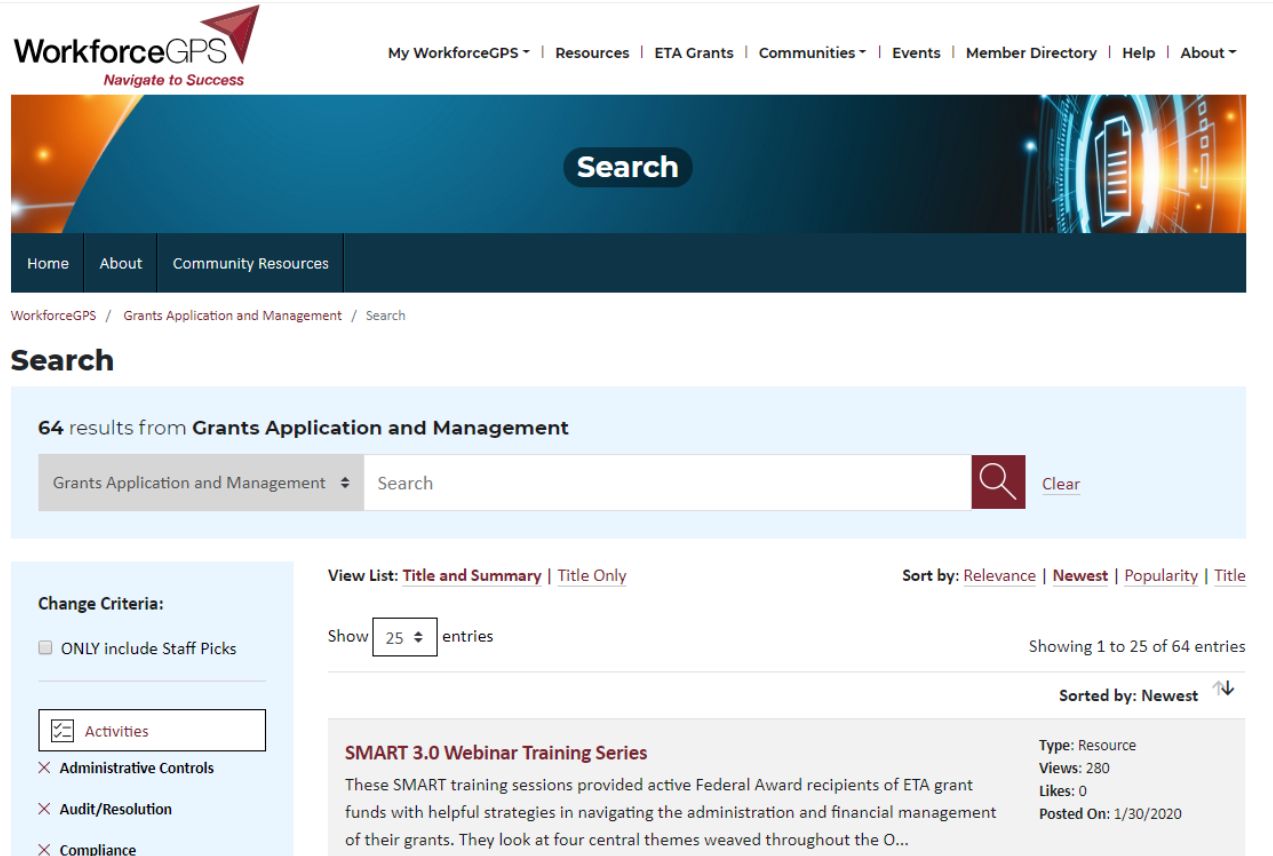
NOTES
Exceptions apply. See code: 200.421. Allowable

Costs & Expenses

- ▶ Advertising & public relation
- Advisory councils
- Alcoholic beverages
- Alumni/AE activities
- Audit services
- Bad debts
- Bonding costs

Helpful Tips and Suggestions

<https://www.workforcegps.org/search>



The screenshot shows the WorkforceGPS website interface. At the top, there is a navigation bar with the logo and the tagline "Navigate to Success". Below the navigation bar is a search bar with a "Search" button. The main content area displays search results for "Grants Application and Management".

Search Results:

- 64 results from Grants Application and Management
- Search criteria: Grants Application and Management
- View List: [Title and Summary](#) | [Title Only](#)
- Sort by: [Relevance](#) | [Newest](#) | [Popularity](#) | [Title](#)
- Show 25 entries (Showing 1 to 25 of 64 entries)
- Sorted by: [Newest](#)

Change Criteria:

- ONLY include Staff Picks
- Activities**
- Administrative Controls
- Audit/Resolution
- Compliance

SMART 3.0 Webinar Training Series

Type: Resource
Views: 280
Likes: 0
Posted On: 1/30/2020

These SMART training sessions provided active Federal Award recipients of ETA grant funds with helpful strategies in navigating the administration and financial management of their grants. They look at four central themes weaved throughout the O...

SMART training is focused on:
Strategies for sound grant management, including:
Monitoring,
Accountability,
Risk mitigation and
Transparency

Trainings include:

- Payments and Cash Management
- Uniform Guidance: Cost Principles and Cost Classifications
- Subrecipient Management and Oversight
- Financial Management: Procedures and Internal Controls

Thank You from the FCDJFS Subrecipient Monitoring Team!

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