**Town of Carrboro**
**Subrecipient Monitoring Form**

This report reflects the TOWN's substantive assessment of the subrecipient's project implementation and subaward compliance. The TOWN's project manager assigned to the subaward, or chief financial officer must complete this report for each payment validation, report review, desk review, site review, and audit or procedures engagement review during the subaward term (and, as appropriate, after the expiration or termination of the subaward). Upon completion, and following review by TOWN PROGRAM AND FINANCE STAFF, the original will be filed in the subaward file. Any required subrecipient corrective actions will be detailed in writing and provided to the subrecipient within thirty days of the completion of this report.

## I. Subaward Overview (complete this section for all reviews)

**TOWN STAFF INFORMATION**

| | | |
|---|---|---|
| Reviewed conducted by: | | Date: |
| Type (programmatic, financial, or both) | | Date: |
| Review confirmed by: | | Date: |

**SUBRECIPIENT INFORMATION**

| | |
|---|---|
| Subrecipient Name: | |
| Subrecipient Program Personnel (who participated in the review): | |
| Subrecipient Contact Phone Number: | |
| Subrecipient Fiscal/Audit Personnel (who participated in the review): | |
| Subrecipient Fiscal Contact Phone Number: | |

**GRANT REVIEW INFORMATION**

| Grant | Project # | Award $ | POP Begin | POP End | Review Period | |
|---|---|---|---|---|---|---|
| | | | | | Beginning Date | Ending Date |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**TYPE OF MONITORING**

| | Type of Monitoring | Date Completed | Comments |
|---|---|---|---|
| ☐ | Payment Validation (Complete this column, but not the rest of the form.) | | |
| ☐ | Report Review (Complete this column, but not the rest of the form.) | | |
| ☐ | Audit or Procedures Engagement | | |

| | | | |
|---|---|---|---|
| | Review (Complete this column, but not the rest of the form.) | | |
| ☐ | Desk Review (If desk review, complete the rest of the form.) | | |
| ☐ | Onsite Review (If onsite review, complete the rest of the form.) | | |

## II.　Desk and Onsite Reviews (complete this section for desk and onsite reviews only)

### PRE-MEETING NOTES

List any issues, concerns, or other specialty items for follow-up during review.
1.
2.


### SUMMARY OF PROGRESS

Subrecipient must submit a written summary of the major workplan milestones during the review period at least one week prior to the review. The summary must address 1) number of clients served as compared with projections; 2) staffing; 3) activities undertaken; and 4) significant accomplishments. A copy of that summary will be appended to this written review report.


### MONITORING OVERVIEW
### PROGRAM IMPLEMENTATION

Indicate milestones met this quarter and identify milestones as scheduled to occur in the following quarter.


### ACTIVITIES/PRODUCTS

Identify any reports or products that were submitted during the quarter, and identify those due the following quarter.

**CORRECTIVE ACTIONS FROM PRIOR REVIEWS**
Indicate actions taken in response to prior review issues.

**ASSESSMENT OF QUALITY OF IMPLEMENTATION**
Is the project being implemented on schedule? Are the activities impacting the goals and objectives as outlined in approved application?

**ISSUES/PROBLEMS**
Discuss significant new issues/problems with respect to projected milestones, audits, staffing, client flow, departures from approved goals, late reports, etc.

**MONITORING SPECIFICS** **(Complete all fields that are applicable to the subaward.)**

| Activity Goals | ☐ N/A | Yes | No | N/A |
|---|---|---|---|---|
| **Scope of Service, Number of People to be Served, and any Special Terms stated within the Subaward Agreement.** | | | | |
| 1. Has there been a change in the activity goals, scope of service, number of people to be served or other special terms as indicated in the Agreement between the Subrecipient and the Recipient? | | ☐ | ☐ | ☐ |
| (a) If yes, was the Recipient informed of the change? | | ☐ | ☐ | ☐ |
| 2. Did the activity conform to any additional or special terms as reflected in the Subaward Agreement? | | ☐ | ☐ | ☐ |
| 3. Is the subrecipient providing the full scope of services as stated in the application and Subaward Agreement? | | ☐ | ☐ | ☐ |
| 4. Are the actual accomplishments at the time of this review the same as the planned accomplishments? Is the activity achieving the expected quantifiable levels of performance (number of persons served, achieving goals set for clients, etc.) reaching the intended client group? | | ☐ | ☐ | ☐ |
| 5. Is the overall activity performance schedule being met in a timely manner (i.e. goal for number of clients served, expenditure of funds in timely manner, reporting requirements)? | | ☐ | ☐ | ☐ |
| 6. Did the activity operate within the approved budget as detailed in the Subaward Agreement? (i.e., budgetary line items both accurate and realistic for activity expenses; source and use of match funds accurate) | | ☐ | ☐ | ☐ |
| 7. Did the activity funding source change? | | ☐ | ☐ | ☐ |
| 8. Was there a change in make-up or responsibility of staff for the activity? | | ☐ | ☐ | ☐ |
| 9. Were invoices for reimbursement payments submitted with support documentation? | | ☐ | ☐ | ☐ |
| 10. Were reports outlined in the Subaward Agreement submitted on time? | | ☐ | ☐ | ☐ |
| **General Comments** | | | | |
| | | | | |

| General Compliance | | Yes | No | N/A |
|---|---|---|---|---|
| **Request a copy of all applicable policies and procedures required by the ARP/CSLFRF award terms and Uniform Guidance.** | | | | |
| 11. Does the subrecipient have written policies and procedures to adequately administer the ARP/CSLFRF subaward? | | | | |
| 12. Does the subrecipient have a written conflict of interest policy for their employees? | | | | |
| 13. Are there sufficient internal controls in place to protect against waste, fraud and abuse of Federal funds (segregation of duties, etc.)? | | | | |
| 14. If program income will be generated by the subrecipient, have provisions been made to ensure that it is used in accordance with ARP/CSLFRF and Uniform Guidance requirements? | | | | |
| What procedures does the subrecipient use to identify and account for federal property purchased with subaward funds? | | | | |
| Does the subrecipient have adequate safeguards for preventing loss, damage, or theft of property held (inventory control, etc.)? | | | | |
| Describe any technical assistance/training provided to subrecipient during the project period. | | | | |
| **General Comments** | | | | |
| | | | | |

| Employee Reimbursement | ☐   N/A | Yes | No | N/A |
|---|---|---|---|---|
| **Request a copy of the employee reimbursement policy, and/or have the subrecipient describe the procedure for approving and documenting expenses that are reimbursed.** | | | | |
| 15. Are detailed receipts (i.e., receipts that do not merely show a total, but the detail of what was purchased) provided for reimbursement? | | | | |
| 16. Are reimbursements reviewed and approved by a supervisor or project manager prior to being submitted to the Fiscal Officer/Accounting Staff for payment? | | | | |
| 17. Does the subrecipient have a Reimbursement Policy? | | | | |
| **Examine two or more reimbursements that were paid out of the grant being monitored.** | | | | |
| 18. Were the detailed receipts provided to support the amounts requested? | | | | |
| 19. Were the expenses in compliance with grant requirements/guidelines and UG? | | | | |
| 20. If reimbursed for training or conference expenses, was a certificate of attendance or completion, or agenda and brochure provided to support request for reimbursement? | | | | |
| **General Comments** | | | | |
| | | | | |

| Equipment | ☐   N/A | Yes | No | N/A |
|---|---|---|---|---|
| **What is the purchasing procedure for equipment purchased with grant funds?** Attach copies of relevant policies and of any purchasing documentation during the review period. | | | | |
| **How is equipment inventoried, insured, and managed?** Attach copies of relevant policies and current inventory information. | | | | |
| **What is the procedure for transferring equipment purchased with grant funds to another entity?** Attach copies of relevant policies and documentation for any transfers during review period. | | | | |
| **Request an inventory list, physical locate selected items, and examine items to ensure compliance.** | | | | |
| 1. Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources? | | | | |
| 2. Has all equipment indicated as purchased actually been purchased? | | | | |
| 3. Was equipment purchased in accordance with required procurement rules/policies? | | | | |
| 4. Were additions and deletions to the equipment budget made and approved prior to the purchase/procurement dates? | | | | |
| 5. Does a detailed expenditure list indicate any equipment purchased that is not accounted for in the subaward budget? | | | | |
| 6. Is equipment purchased with subaward funds in prior years still in inventory and still being used for subaward purposes? | | | | |
| 7. Has the inventory been updated, and did it account for all items transferred to other entities? | | | | |
| 8. For equipment that was transferred, aside from normal office equipment, was the transferee properly trained on the equipment, and is there a record of that training? | | | | |
| 9. For equipment transferred to other entities; have they added it to their inventory records and is it maintained/used for intended purposes? | | | | |

**General Comments**

| Financial Management | ☐ N/A | Yes | No | N/A |
|---|---|---|---|---|
| **What is the Accounting System for each grant program?** | | | | |
| 1. Is there a separate accounting for all financial transactions for the subaward? | | | | |
| 2. Is a process in place to prevent co-mingling of funds? | | | | |
| 3. Does the accounting system prevent obligation or expenditure of funds outside the subaward's period of availability? | | | | |
| 4. Are accounting records supported by source documentation? | | | | |
| 5. Were any illegal transfers or unusual activities noted during a review of the subrecipient's fund activity reports? | | | | |
| 6. Does the system provide for prompt and timely recording and reporting of all financial transactions? | | | | |
| 7. Is proper Fiscal record retention being followed (through Dec. 31, 2031)? | | | | |
| **What is the process for approval and payment of expenditures and posting to the General Ledger?** | | | | |
| 8. Are subaward costs identified as eligible prior to encumbering funds and placing an order? | | | | |
| 9. Were the applicable State/Federal suspension and debarment listings consulted prior to doing business with a vendor and/or contractor? | | | | |
| 10. Are all invoices reviewed by the project director for eligibility and marked 'okay to pay' prior to being submitted to the fiscal office or accounting staff for payment? | | | | |
| 11. Are disbursements fully support by invoices, requisitions, purchase orders, or similar documents? | | | | |
| 12. Are cancelled checks or warrants available for review? | | | | |
| 13. Were all subaward funds that were received disabused within the allowable timeframe? | | | | |
| **What is the reconciliation process, and how are errors or adjustments handled?** | | | | |
| 14. Does the subrecipient perform routine reconciliations of its records against the General Ledger? By whom and how often? | | | | |
| 15. Does the subrecipient have sufficient internal controls related to reconciliations? | | | | |
| 16. Were actions taken to promptly correct any errors and/or resolve issues? | | | | |
| **General Comments** | | | | |

| Other Direct Costs | ☐ N/A | Yes | No | N/A |
|---|---|---|---|---|
| **How are rent, utilities, and other items allocated for the program?** | | | | |
| 1. Are rent payments documented by a copy of the lease agreement, and canceled checks or receipts? | | | | |
| 2. Are receipts, bills, and invoices properly maintained? | | | | |
| 3. Is the actual rate and method being charged to the grant consistent with the rate and method approved in the budget? | | | | |
| 4. Are costs shared with other programs or funding sources? If yes, how are costs allocated? | | | | |
| **General Comments** | | | | |

<table>
<tr><td colspan="2"><strong>Personnel/Direct Labor</strong></td><td>☐   N/A</td><td><strong>Yes</strong></td><td><strong>No</strong></td><td><strong>N/A</strong></td></tr>
<tr><td colspan="6"><strong>Describe the payroll process and who is paid by the subaward.</strong></td></tr>
<tr><td>1.</td><td colspan="3">Are personnel files maintained for each employee that include current job descriptions, performance and evaluations, and changes in pay rates?</td><td></td><td></td></tr>
<tr><td>2.</td><td colspan="3">Are time sheets, activity reports, or payroll files available for review? These documents should clearly show the effort toward the subaward charged.</td><td></td><td></td></tr>
<tr><td>3.</td><td colspan="5">Are individual employee time sheets and attendance records:</td></tr>
<tr><td></td><td colspan="3">•   Prepared and signed by each employee for each pay period?</td><td></td><td></td></tr>
<tr><td></td><td colspan="3">•   Reviewed and signed by each employee's supervisor?</td><td></td><td></td></tr>
<tr><td></td><td colspan="3">•   Reconciled to the payroll master ledger?</td><td></td><td></td></tr>
<tr><td>4.</td><td colspan="3">Are all authorized staff positions filled for the approved budget?</td><td></td><td></td></tr>
<tr><td>5.</td><td colspan="3">Are staff salaries consistent with the approved budget?</td><td></td><td></td></tr>
<tr><td>6.</td><td colspan="3">Are fringe benefits the same as what is listed in the approved budget?</td><td></td><td></td></tr>
<tr><td colspan="6"><strong>General Comments</strong><br><br><br><br><br><br></td></tr>
</table>

<table>
<tr><td colspan="2"><strong>Reporting Requirements</strong></td><td>☐   N/A</td><td><strong>Yes</strong></td><td><strong>No</strong></td><td><strong>N/A</strong></td></tr>
<tr><td colspan="6"><strong>Subrecipients are required to report on progress toward implementing plans described in their application/proposal.</strong></td></tr>
<tr><td>1.</td><td colspan="3">Progress reports must be submitted based on approved work plan. Have all of the reports been submitted for this reporting period?</td><td></td><td></td></tr>
<tr><td>2.</td><td colspan="3">Are there any outstanding data elements that must be tracked and reported by the subrecipient? If so, detail the plan for the subrecipient to comply with this requirement.</td><td></td><td></td></tr>
<tr><td colspan="3"><strong>Comments</strong></td><td></td><td></td><td></td></tr>
</table>

<table>
<tr><td colspan="2"><strong>Supplies & Materials</strong></td><td>☐   N/A</td><td><strong>Yes</strong></td><td><strong>No</strong></td><td><strong>N/A</strong></td></tr>
<tr><td colspan="6"><strong>Explain the process of allocating supply costs to the subaward.</strong></td></tr>
<tr><td>1.</td><td colspan="3">Are purchases of supplies approved and well documented by quotes, invoices, or receipts?</td><td></td><td></td></tr>
<tr><td>2.</td><td colspan="3">Are expenditures for supplies consistent with the approved budget?</td><td></td><td></td></tr>
<tr><td>3.</td><td colspan="3">Is there a substantial supply inventory remaining at the project termination date?</td><td></td><td></td></tr>
<tr><td>4.</td><td colspan="3">Were all transactions conducted in a manner providing full and open competition, and quotations obtained from an adequate number of sources?</td><td></td><td></td></tr>
<tr><td colspan="6"><strong>General Comments</strong><br><br><br><br><br><br></td></tr>
</table>

| Travel/Vehicle Mileage | ☐   N/A | Yes | No | N/A |
|---|---|---|---|---|
| **Request a copy of the subrecipient's travel policy or have them describe the procedure for approving and documenting travel expenses.** | | | | |
| 1. Is employee travel approved in advance by a supervisor or project manager? | | | | |
| 2. Are travel expenditures documented with expenses reports and/or detailed receipts (i.e., receipts do not merely show total but detail of what was purchased)? | | | | |
| 3. Are travel expenditures appropriately supported within subaward guidelines and in the approved budget? | | | | |
| 4. Are mileage reimbursements supported by a mileage log or similar documentation? | | | | |
| **General Comments** | | | | |

| Single Audit Review | ☐   N/A | Yes | No | N/A |
|---|---|---|---|---|
| **Obtain a copy of the subrecipient's most recent audit from FAC.** Attach it to this review form. | | | | |
| 1. Was the Major Programs' Compliance Opinion in the Summary of Auditor's Results in the Schedule of Findings qualified? | | | | |
| 2. Were there any findings and/or questioned costs for federal awards in the Schedule of Findings? Were any other operational issues such as the handling of assets, lack of policies and procedures, contract non-compliance, etc., which would impact Federal dollars received? | | | | |
| 3. Were past audit findings and/or questioned costs for federal awards satisfactorily resolved? | | | | |
| 4. Was any control issue identified which would impact the processing of Federal grant dollars (i.e., control weaknesses)? | | | | |
| **General Comments** *(If yes response to questions 1, 2, and/or 4, then comment on the issues noted from the audit and how this was addressed during the onsite review).* | | | | |

**[ADD OTHER RELEVANT REVIEW FIELDS HERE]**
**RECOMMENDED CHANGES AND/OR NEW MONITORING INTERVENTIONS**

Please document any recommendations for financial, programmatic, or other changes. Indicate if further monitoring interventions are warranted.