



RTGF Monitoring Checklist

This review is a: Check In Desk/Virtual Review On- Site Visit.

For any issues identified during the review, provide clarification as necessary and specify corrective actions the grantee must take to resolve the issues. Also describe any necessary follow-up actions that should be provided by the REDD staff.

Completed	Checklist Item
Check In	
<input type="checkbox"/>	Obtain a brief update on whether the grantee is achieving its goals or objectives.
<input type="checkbox"/>	Do you have a copy of the latest grantee's budget?
<input type="checkbox"/>	Is the grantee's rate of spending appropriate for its progress on the project?
<input type="checkbox"/>	Does the grantee have any questions or concerns at this time?
<input type="checkbox"/>	Obtain an update on the grantee's beneficiaries, contractors, and grantees.
Desk/Virtual Review (includes all items under Check In, and the below items)	
<input type="checkbox"/>	Do you have a signed acknowledgment of receipt and understanding of the grant agreement, and any special conditions?
<input type="checkbox"/>	Provide a record of all project invoices that support each requisition request under the RTGF project?
<input type="checkbox"/>	Are requisitions from grantee delayed, inconsistent, or improperly documented?
<input type="checkbox"/>	Do the grantee's requisitions support the goals and objectives of the grant (sample requisitions to gain a better understanding)?
<input type="checkbox"/>	Has the grantee provided an inventory of equipment purchased in excess of \$5,000 with grant funds?
<input type="checkbox"/>	Is performance progressing in a manner expected to support the goals and objectives of the grant?
<input type="checkbox"/>	Are there severe programmatic or administrative issues that may cause the grant to be terminated?
<input type="checkbox"/>	Does the grantee respond timely to requests for financial and budget/scope revision information?



<input type="checkbox"/>	Has the grantee resolved and previous findings from the previous monitoring visits?
<input type="checkbox"/>	Has the grantee resolved findings from the Annual Progress Report?
<input type="checkbox"/>	Have you reviewed all programs and funding disbursements criteria and reviewed how funds are being disbursed (including the grantee's beneficiaries and contractors)?
<input type="checkbox"/>	Have you reviewed how the grantee's beneficiaries and contractors are receiving federal assistance through this program?
On-Site Review	
<i>Since the on-site reviews are for high-risk grantees, it is recommended that a formal monitoring report be completed in addition to the above items.</i>	
<input type="checkbox"/>	Complete the Grantee On-Site Review Monitoring Report



GRANTEE ON-SITE MONITORING CHECKLIST

Name of Grantee:

Name of Reviewer:

Date of Visit:

GRANTEE INFORMATION:	YES	NO	N/A
Is there a written grant agreement with REDD?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has there been any turnover in key positions in the past two years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain:			
Has the grantee had any financial management violations or any other fraud, abuse, or misuse of funds in the past?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain:			
Does the grantee have an updated detail budget that compares budgeted costs with actual costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, explain:			
GRANTEE MONITORING (Financial Management System):	YES	NO	N/A
Does the grantee utilize a financial management system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are federal funds identified and tracked in the accounting system? If no, explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are sources of non-federal funds identified and tracked separately in the accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



GRANTEE MONITORING (Financial Management System) (continued):	YES	NO	N/A
Does the accounting manual describe the criteria for an obligation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the grantee use a Chart of Accounts and Accounting Manual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are accounting records supported by source documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the system provide for prompt and timely recording and reporting of all financial transactions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GRANTEE MONITORING (Policy and Procedures):	YES	NO	N/A
Does the grantee have written policy and procedures to adequately administer federal grant programs (Allowable costs, Procurement, Reporting, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the grantee have a written conflict of interest policy for their employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there sufficient internal controls in place to protect against waste, fraud, and abuse of federal funds (segregation of duties, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GRANTEE MONITORING (Cash Management / Expenditures):	YES	NO	N/A
Is the cash receipts function performed by someone other than the person who is responsible for signing checks, reconciling bank accounts, or maintaining non-cash accounting records (i.e. ledgers or journals)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are payment vouchers or supporting documents identified by grant number, date(s) and expense classification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do supporting documents accompany checks when they are submitted for signature?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Are the grantee's expenditures, encumbrances, and obligations for eligible activities? (REDD will need to sample based on level of risk/comfort)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do supporting documents accompany checks when they are submitted for signature?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are invoices or vouchers approved in advance by authorized officials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the grantee reconcile expenditures with information reported in quarterly and annual reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
What is the process for paying beneficiaries and contractors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
At a minimum, are the grantee's record retention practices in compliance with the federal requirements (5 years after the close of the grant)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the grantee retained all records related to pending litigations, claims negotiations, audits or other actions involving records beyond the regular record retention requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GRANTEE MONITORING (Audit Requirements):	YES	NO	N/A
Is the grantee required to obtain a Uniform Guidance "Single Audit" for its most recently completed fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, did the grantee submit the required audit report?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the audit report contain any findings or questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, has the grantee assigned someone the responsibility for resolving the findings or questioned costs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the grantee submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



NC DEPARTMENT
of **COMMERCE**
RURAL ECONOMIC
DEVELOPMENT

For any issues identified during the review, provide clarification as necessary and specify corrective actions the grantee must take to resolve the issues. Describe the nature of any technical assistance provided during the review. Also describe any necessary follow-up actions that should be provided by the REDD staff.

A large, empty rectangular box with a black border, intended for providing clarification, corrective actions, technical assistance, and follow-up actions as requested in the text above.