

Preparing for Desk Reviews and Site Visits

Job Aid

This job aid provides a checklist to help grantees know what to expect during financial desk reviews and site visits and how to successfully prepare for these financial monitoring activities.

Task	Yes	No	Uncertain	Comments
Are your policies and procedures, accounting systems, and financial records adequate in capturing all grant expenditures and administering federal funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are internal controls in place and sufficient in ensuring fraud, waste, and abuse is prevented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have you reviewed federal and program guidelines in the past year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have you ensured compliance with federal and program guidelines and the terms and special conditions of your award document?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are your written policies and procedures up to date and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is your general ledger, and other accounting records, up to date and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Do the cumulative expenditures recorded in your accounting system reconcile with the cumulative expenditures reported on the Federal Financial Report (FFR) as of the most recent FFR submitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are budget vs. actual comparisons, complete with all calculations, reviewed and on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is supporting documentation for expense transactions properly stored and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are you able to provide detailed general ledger account information for reported periods for all your grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a written copy of your complete chart of accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a written copy of your current accounting policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a list of all employees compensated with award funds for all grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Can you provide an inventory of all equipment purchased with grant funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide documentation for all procurements under all grants?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you provide a comprehensive list of all your subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you clearly present the source of all matching funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you readily demonstrate the amounts and sources of all program income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are all expense receipts properly stored and readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Can you ensure all grant expenditures are properly recorded in your accounting systems and that appropriate evidence of them, which may be requested, is readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are staff responsibilities written and disseminated to personnel?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there a written procedure for report processing and fund requests?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is there a written cash management policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are written timesheet and payroll policies and procedures in place, including for earning overtime/premium pay and for recording time charged to different cost centers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are timesheet originals showing employee signature and supervisor approval readily available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Is expensed payroll based on actual activity and not on predetermined or budgeted amounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are fringe benefits recorded separately from salaries, calculated proportionate to salaries, and documented adequately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For contracts, does a signed copy or original exist showing scope of work, deliverables, and payment terms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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For subrecipients, are there written procedures you can readily provide for the award process, grant management, risk assessment, monitoring, and closeout?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For subrecipients, is there an original or copy of the signed award agreement on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For subrecipients, are budget modifications adequately reviewed, approved, and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For subrecipients, are financial and progress reports requested periodically and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
For subrecipients, is follow up of monitoring findings conducted, recorded, and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Are you complying with special award conditions and can you provide evidence of doing so in the event it is requested?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	