

Program Review and Certification Standards

D. Fiscal Administration

Standard D1	Guideline D1	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency maintains a financial management system that is accurate, clear and current. Financial administrative staff is qualified to ensure high quality of the financial management system and is in compliance with federal and other funding requirements. There is also an adequate separation of duties.	<input type="checkbox"/> Finance personnel can demonstrate the accounting software used and its ability to track expenditures by grant source and project. If the accounting software does not track expenditures by grant source and project, then finance personnel can demonstrate how costs are identified for each project. <input type="checkbox"/> Finance personnel can demonstrate a combination of education and experience consummate with the scope of their responsibilities. <input type="checkbox"/> Finance personnel can demonstrate that there is adequate separation of duties to effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities. <input type="checkbox"/> Best Practices for financial personnel include at least one (1) Certified Public	<input type="checkbox"/> Agency explained to CSB its financial management system, including software used and allocation method. <input type="checkbox"/> Agency demonstrated qualifications for top finance staff, as well as adequate separation of duties. <input type="checkbox"/> CSB has an up-to-date internal control questionnaire about the agency's financial management system.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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	Accountant and/or administrator(s) with at least five (5) years of proven experience working within federal funding guidelines on staff.					
Discussion and Basis for Conclusion						

Standard D2	Guideline D2	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Costs, direct, indirect, and match are consistently charged to appropriate funding sources. Checks are cut and cleared within a reasonable time period for accrual-based costs. Adequate back-up documentation is on file to verify expenses invoiced to CSB. Funds received are appropriately restricted and/or allocated to	<input type="checkbox"/> The agency has a procedure that ensures costs are charged to the appropriate funding sources. <input type="checkbox"/> Invoices charged to grants are paid and related to checks cleared within a reasonable time period after they are charged off to the grant. <input type="checkbox"/> All invoices submitted to CSB have verification of all expenses listed on the invoice regardless of	<input type="checkbox"/> The Agency explained its accounts payable process and provided invoices with necessary back-up documentation <input type="checkbox"/> CSB conducted a Full Payroll Review of payroll records for up to 3 employees for a pay period not to exceed 10% of employees for the pay period (HUD funded programs only)	<input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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<p>specific programs. Expenditures are reviewed and approved in compliance with the CSB Partnership Agreement or CSB CoC Agreement.</p>	<p>whether CSB requires submission of back-up with the invoice.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Finance personnel can describe how cash receipts are posted and an audit trail can be established for CSB payments. <input type="checkbox"/> The agency can state name and title of the employee(s) responsible for ensuring expenditures and payments are in compliance with the contract. <input type="checkbox"/> There is evidence the payment review and approval process is being implemented. 	<ul style="list-style-type: none"> <input type="checkbox"/> CSB performed a test of disbursements to verify allowability, accuracy, completeness, and timeliness 				
<p>Discussion and Basis for Conclusion</p> <p>A new monitoring method has been added to this standard.</p>						

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Standard D3	Guideline D3	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
If the agency charges indirect costs to CSB, it has an indirect cost allocation plan that details the allocation methodology and what expenses are included in the indirect costs.	<input type="checkbox"/> A sufficient and appropriate indirect cost allocation plan, and where applicable, federally approved or approved by the City of Columbus, is available for review and submission to CSB.	<input type="checkbox"/> CSB reviewed indirect cost allocation plan (if applicable).	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs
Discussion and Basis for Conclusion 						

Standard D4	Guideline D4	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency identifies, through a physical inventory, equipment purchased with federal funds and updates its inventory catalog at least every two years. All tangible personal property and assets	<input type="checkbox"/> In accordance with OMB A-110, the following requirements are noted for agencies purchasing equipment with federal funds: (1) Equipment records will be maintained accurately and will include the	<input type="checkbox"/> CSB reviewed the inventory catalog and examples of identified equipment. <input type="checkbox"/> If agency does not use federal funds to purchase equipment, a policy was available	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant		1	All programs

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are identified in accordance with the Uniform Administrative Requirements for Grants 2CFR Part 215 (OMB Circular A-110).	<p>following information:</p> <p>(i) A description of the equipment.</p> <p>(ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.</p> <p>(iii) Source of the equipment, including the award number.</p> <p>(iv) Whether title vests in the recipient or the Federal Government.</p> <p>(v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.</p> <p>(vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).</p> <p>(vii) Location and condition of the equipment and the date the information was reported.</p> <p>(viii) Unit acquisition cost.</p> <p>(ix) Ultimate disposition</p>	for review and agency staff explained how they ensure federal funds are not used for this purpose.	<input type="checkbox"/> N/A			
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	<p>data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.</p> <p>(2) Equipment owned by the Federal Government will be identified to indicate Federal ownership.</p> <p>(3) A physical inventory of equipment will be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records will be investigated to determine the causes of the difference. The recipient will, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.</p>					
Discussion and Basis for Conclusion						

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Standard D5	Guideline D5	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
There is separate accountability of staff time between administrative and program activities.	<input type="checkbox"/> The agency has a procedure for tracking, charging and accounting for program and non-program staff time and costs. <input type="checkbox"/> The agency uses time sheets to track staff time by day and the number of hours for each program/project, and type of activity. Time sheets are signed by employees and by each employee's supervisor. <input type="checkbox"/> If electronic timesheets are used, the time is tracked by day and the number of hours for each program/project, and type of activities. There is an electronic approval process for employees and	<input type="checkbox"/> CSB reviewed timesheets and ensured that time is allocated on an hourly basis.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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	supervisors. <input type="checkbox"/> Time for all employees (hourly and salary) must be allocated on an hourly basis, not a percentage basis.					
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Discussion and Basis for Conclusion

Standard D6	Guideline D6	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Managers review financial reports, budgeted and actual costs, and supporting documentation in a timely basis.	<input type="checkbox"/> There is evidence that managers review financial reports.	Self-certification	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		3	All programs

Discussion and Basis for Conclusion

Agency signed in separate packet.

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Standard D7	Guideline D7	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has a written, updated accounting policies and procedures manual.	<input type="checkbox"/> Agency has a written, up-to-date policy and procedure manual for finance and accounting.	<input type="checkbox"/> CSB staff reviewed the accounting policies and records. CSB staff discussed updates made during the last year.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs
Discussion and Basis for Conclusion 						

Standard D8	Guideline D8	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Letterhead or other publicity materials about programs which receive funding from CSB recognize funding sources. Any information given to the public regarding the program prominently identifies CSB and its funders as	<input type="checkbox"/> Letterhead or other publicity materials related to the program have the appropriate recognition of funding, whether funder logos or a written statement.	<input type="checkbox"/> CSB reviewed letterhead and/or applicable materials about CSB-funded programs for CSB logo or a written statement.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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the funding sources of the applicable programs, as outlined in the CSB Requirements for Public Materials for partner agencies.						
Discussion and Basis for Conclusion						

Standard D9	Guideline D9	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has the following insurance provisions, notices, and certificates and upon request will furnish certificates evidencing the existence of the following: (1) Worker's Compensation Certificate; (2) Wage and Hour Notice; (3) Professional Liability; (4) Property/Casualty	<input type="checkbox"/> The agency can provide all certificates of insurance to CSB. <input type="checkbox"/> All labor related documents must be posted in areas where all employees can see them and have access to them.	<input type="checkbox"/> CSB confirmed posting of wage/hour notice. <input type="checkbox"/> CSB reviewed the professional liability certificate if it's not on file at CSB.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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for Agency-Owned Property.						
Discussion and Basis for Conclusion						

Standard D10	Guideline D10	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
If the agency is required to submit an IRS Form 990, a copy is submitted to CSB within thirty (30) days of its submission to the IRS.	<input type="checkbox"/> A copy of the IRS Form 990 is submitted to the attention of the Grants Administrator annually for inclusion in the contract compliance file, within thirty (30) days of its submission to the IRS.. <input type="checkbox"/> If the agency has been granted an extension on the IRS Form 990 and/or expects a delay, (i) the Provider shall submit the filed extension to CSB and notify CSB of the expected completion date of the IRS Form 990, and (ii) within five (5) days of filing IRS Form 990 with the IRS, the Provider shall submit a copy	Self-certification.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		3	All programs

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	of IRS Form 990 to CSB.					
Discussion and Basis for Conclusion						

Standard D11	Guideline D11	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The Agency has evidence that match documentation meets budget and funding requirements.	<input type="checkbox"/> There is evidence that match documentation meets budget and funding requirements. Agency must match all grant funds, except leasing funds, with at least 25 percent of funds or in-kind contributions. Match funding can only be used one time. Both cash and in-kind match must only be used for the eligible activities outlined in 24 CFR 578 and 24 CFR 576. Any activity that is allowable under the 24 CFR 578 and 24 CFR 576 guidelines is also allowable under match. <input type="checkbox"/> Cash match can come from any source, including other federal sources (except CoC program funds) and State,	<input type="checkbox"/> CSB reviewed in-kind match source documentation, eligibility of use, and tracking onsite. <input type="checkbox"/> CSB performed a test of disbursements to verify allowability, accuracy, completeness, and timeliness	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	HUD-funded CoC programs

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	<p>local, and private sources, as long as the funds are not statutorily prohibited to be used as match.</p> <p><input type="checkbox"/> In-kind match includes the value of any property, equipment, goods, or services contributed to the project as match. Services provided by a third party</p> <p><input type="checkbox"/> must be documented by a Memorandum of Understanding (MOU). The agency documents the value of the in-kind match received and documentation is available for review.</p>					
<p>Discussion and Basis for Conclusion This is a new standard.</p>						

Standard D12	Guideline D12	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The Agency ensures and documents outreach activities to minority and	<input type="checkbox"/> The agency's procurement policies include record keeping requirements for outreach activities to minority	<input type="checkbox"/> Agency described procurement activities.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with		1	All programs

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women's business enterprises when procuring services and goods.	<p>and women-owned business enterprises.</p> <p><input type="checkbox"/> Staff can describe how the program maintains:</p> <p>(a) data on the racial, ethnic, and gender characteristics of each business entity with a contract or subcontract of \$25,000 or more paid with program funds;</p> <p>(b) data on the amount of the contract or subcontract;</p> <p>(c) Documentation of affirmative steps taken to assure that minority and women business enterprises have an equal opportunity to compete for contracts and subcontracts as sources of supplies, equipment, construction, and services. [24 CFR 85.36(e) or 24 CFR 84.44(b)(1)]</p>	<p><input type="checkbox"/> CSB reviewed documentation of procurement efforts and associated recordkeeping.</p>	<p>conditions</p> <p><input type="checkbox"/> Non-compliant</p> <p><input type="checkbox"/> N/A</p>			
<p>Discussion and Basis for Conclusion</p> <p>This is a new standard.</p>						

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Standard D13	Guideline D13	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency retains program income and adds it to the funds committed to the project.	<input type="checkbox"/> The agency has a procedure that ensures program income requirements are met. <input type="checkbox"/> The sub-recipient retains program income (the income received by the sub-recipient directly generated by a grant-supported activity) and adds the program income to the funds committed to the project <input type="checkbox"/> Program income must be used for CoC and ESG-eligible activities, as outlined in 24 CFR 578 and 24 CFR 576. <input type="checkbox"/> Program income includes income where the costs incurred to generate that income are HUD (or match) costs. Costs incurred to generate that income are unallowable or not part of the program. <input type="checkbox"/> If the Provider agency pays the full rent amount to the landlord and then the tenant pays a portion of the rent to	<input type="checkbox"/> Agency explained its program income recording process. <input type="checkbox"/> CSB reviewed documentation of program income.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	HUD-funded CoC and ESG programs

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	<p>the Provider agency, the tenant portion of the rent is Program Income. If the Provider agency pays a portion of the rent to the landlord and the tenant pays a portion of the rent to the landlord, the tenant portion of the rent is not Program Income, even if the Provider agency and landlord are the same entity.</p> <p><input type="checkbox"/> Laundry charges are program income if the laundry facilities are HUD funded. Revenue from renting space is program income if the space rented is in a CoC-funded facility.</p> <p><input type="checkbox"/> Section 8 revenue is not program income.</p> <p><input type="checkbox"/> Program Income cannot be used as Match.</p>					
<p>Discussion and Basis for Conclusion</p> <p>This is a new standard.</p>						

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Standard D14	Guideline D14	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
A review of program expenditures indicate the absence of any unallowable costs including entertainment, contributions and donations, fines and penalties, or general governmental expenditures, as well as lobbying and political activities.	<input type="checkbox"/> The agency should provide the profit/loss statement to demonstrate that all costs are allowable.	<input type="checkbox"/> CSB reviewed the profit/loss statement to verify that no unallowable expenditures have been processed. <input type="checkbox"/> CSB reviewed disbursements journal prior to paying invoices.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs
Discussion and Basis for Conclusion This is a new standard.						

Standard D15	Guideline D15	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency's chart of accounts includes a complete listing of the account numbers	<input type="checkbox"/> The agency should provide a chart of accounts for each program.	<input type="checkbox"/> CSB reviewed chart of accounts.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with		1	All programs

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<p style="color: red;">used to support the controls required to ensure that resources used do not exceed resources authorized.</p>			<p>conditions</p> <p><input type="checkbox"/> Non-compliant</p> <p><input type="checkbox"/> N/A</p>			
<p>Discussion and Basis for Conclusion</p> <p style="color: red;">This is a new standard.</p>						

* CSB staff initials for Tier 1 and Tier 2

*Agency staff signature for Tier 3 and Voluntary

CSB certifying official signature

Date

CSB certifying official legibly printed name

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