



COMMUNITY DEVELOPMENT  
Pasadena, Texas

CDBG Financial Monitoring Review			
<b>Subrecipient:</b>			
<b>Ordinance No.:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date(s) Reviewed</b>	

A. FINANCIAL MANAGEMENT SYSTEM

1.

Does the subrecipient have written financial management policies and procedures to ensure that CDBG funds are used in accordance with CDBG requirements? See 2 CFR Part 200.302 Financial Management.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

2.

Does a review of the sample transaction records indicate that grant expenditures were eligible costs under regulations, were necessary and reasonable for proper and efficient administration of the program, were allocable to the program, and supported by adequate source documentation (invoices, contracts or purchase orders)? See 2 CFR Part 200.302 (b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

3.

Does the subrecipient record amounts budgeted for eligible activities as specified in 2 CFR 200.308 Revision of Budget and Program Plans?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

4.

Does the subrecipient maintain adequate source documentation? To determine compliance, select a sample of expenditures and determine whether they are supported by invoices, contracts, or purchase orders, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

5.

Are payments for salaries and wages supported by documented payrolls and personnel activity reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			



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6.

Did the record review indicate any instances of ineligible expenditures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

7.

Does the subrecipient store all CDBG financial documents in a secured area?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

B. INTERNAL CONTROLS

8.

Do the fiscal records indicate evidence that the recipient and its subrecipients have effective internal control over, and accountability of, all grant funds, property and other assets? See 2 CFR Part 200.302 (b)(4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

9.

a. Does the subrecipient have an organization chart that sets forth the actual lines of responsibility?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
b. Are duties for key employees of the subrecipient defined?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

10.

Did the subrecipient provide a copy of the current year's operating budget, chart of accounts and general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			



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11. Does the subrecipient's chart of accounts include a complete listing of the account numbers used to support the control needed to ensure that resources used do not exceed resources authorized?  Yes  No  N/A  
**Describe Basis for Conclusion:**
12. Do the subrecipient's approval controls provide reasonable assurance that appropriate individuals approve recorded transactions in accordance with management's general or specific criteria?  Yes  No  N/A  
**Describe Basis for Conclusion:**
13. Do the subrecipient's controls over the design and use of documents and records provide reasonable assurance that transactions and events are properly documented, recorded, and auditable?  Yes  No  N/A  
**Describe Basis for Conclusion:**
14. Does the subrecipient's segregation of duties controls effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities in the normal course of duties?  Yes  No  N/A  
**Describe Basis for Conclusion:**
15. Is it clear that all personnel are responsible for communicating to appropriate supervisory officials that the subrecipients' operating problems and noncompliance with laws and regulations?  Yes  No  N/A  
**Describe Basis for Conclusion:**

C. SINGLE AUDIT ACT

16. Does the subrecipient expend \$750,000 or more in combined federal funding?  Yes  No  N/A  
**Describe Basis for Conclusion:**



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17.

If so, does the subrecipient comply with the Single Audit Act? See CFR Part 200 Subpart F.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

18.

Has the agency provided a copy of the most recent audit, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

19.

a. Does the subrecipient's audit report include an opinion on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and whether the schedule of expenditures is presented fairly in all material respects?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

b. Do the subrecipient's financial statements reflect its financial position, results of operations or changes in net assets and, where appropriate, cash flows for the fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

D. PROCUREMENT

20.

Does the subrecipient have written policies and procedures for purchasing/competitive procurement, if applicable? See 2 CFR 200.318 General Procurement Standards.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			



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21.

Does the subrecipient have a written standard of conducts covering conflicts of interest and governing the performance of its employees engaged in the award and administration of contracts? See 2 CFR 200.318 (c)(1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

22.

Are all procurement transactions conducted in a manner to provide, to the maximum extent practical, open and free competition? See 2 CFR 200.319.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

23.

Did the subrecipient establish and follow written procedures to avoid purchasing unnecessary items? See 2 CFR 200.318 (d).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

24.

Do the solicitations for goods and services clearly and accurately state the technical requirements for the goods or services to be procured? See 2 CFR 200.319 (c)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

25.

Was a cost or price analysis performed and documented in a procurement file in connection with every procurement action including contract modifications? See 2 CFR 200.323 (a).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			



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**E. EQUIPMENT MANAGEMENT**

Provide information on the selected sample of equipment transactions in the table below. (If additional rows are needed, please attach an additional sheet.)						
<b>Item</b>	<b>Date Acquired</b>	<b>Acquisition Cost</b>	<b>Amount of Non-CDBG or other Federal \$ Used (if any)</b>	<b>Disposition Date (if applicable)</b>	<b>Method of Disposition (if applicable)</b>	<b>CDBG Program Income Amount</b>
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						

26.

Does the subrecipient maintain property records which contain the information required by 2 CFR 200.313(d):			
a. property description?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
b. serial number or other identification number?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
c. funding source (grant number)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
d. title holder?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
e. acquisition date and cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
f. percentage of Federal participation in original acquisition cost?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
g. location, use and condition of property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>



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h. if, applicable, disposition data, such as date of disposal and sales price?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

27.

a. Has a physical inventory of equipment been taken and the results reconciled with the property records within the last two years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			
b. What was the date of the last inventory and the results?			
<b>Describe Basis for Conclusion:</b>			

28.

Has the program participant developed a control system for adequately safeguarding property against loss, damage, or theft?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

29.

Does the subrecipient have adequate maintenance procedures for keeping property in good condition?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			

30.

If the subrecipient sold equipment purchased with CDBG funds, were the proceeds from the sale kept as program income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>Describe Basis for Conclusion:</b>			



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31.

a. Has the subrecipient established proper sales procedures to ensure the highest possible return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>

**Describe Basis for Conclusion:**

b. If the subrecipient disposed of equipment by sale, did it follow its procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>	<b>N/A</b>

**Describe Basis for Conclusion:**

**Financial Monitoring Summary:**

\_\_\_\_\_  
Financial Monitor's Signature

\_\_\_\_\_  
Date