



Audit Review Monitoring Checklist

Recipient: _____

Contract #: _____

This checklist must be completed when the Recipient has expended CDBG funds. The CDBG grant manager should determine if an audit report was required for the most recent year when CDBG funds were expended, and if it was, determine if the audit report was submitted in a timely fashion. The grant manager should determine if there were any CDBG-related findings in the audit report and if they have been resolved. If a Technical Audit memo was issued on an audit report submitted by the Recipient, the grant manager should discuss it with the Recipient.

I. General

Check the proper box.

1. What fiscal year is under review?	
<ul style="list-style-type: none"> • Did the Recipient have an open grant during any part of the fiscal year being reviewed? (If no, go to #8.) 	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Based on the expenditure level of all federal funds, is the Recipient required to complete a Single Audit or Program Specific Audit pursuant to 2 CFR 200? (If no , go to #4.) <i>(Did it spend more than \$500,000 in federal funds from all sources during a fiscal year starting before December 26, 2014, or more than \$750,000 during a fiscal year starting after December 26, 2014?)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Has the audit report been submitted to DEO for the year being reviewed? (If yes , go to #6.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> • If no, is the audit report late? (If yes, go to #5. If no, go to #7.) 	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. If an audit report is not required pursuant to 2 CFR 200, has the Recipient submitted either of the following:	
a) an Audit Certification Memo , form SC-47, or (If yes , go to #7.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
b) a voluntary copy of an audit report for the year? (If yes , go to #6.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> • If both a) and b) are no, is the memo/report late? (If no, go to #7.) 	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. If the audit report or Audit Certification Memo is late, issue a finding and explain that penalty points will be assigned for the late report/certification memo.	
6. Has the audit been cleared by the Department?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> • If yes, when it was cleared by the Department? Date: _____ 	
7. If applicable, did the Recipient submit a copy of the Department's Audit Compliance Certification form within 60 days of the end of the fiscal year? <i>(Applies starting in FFY 2015 for those subgrants that have the Audit Compliance Certification attachment.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
8. Is this audit review part of a routine on-site monitoring visit?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Has DEO sent a Management Decision letter to the Recipient in the past 24 months? (If no , go to II. Conclusions . If yes , attach a copy of the Management Decision letter.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> • Were any CDBG-specific findings expressed in the Management Decision letter, or were there any compliance issues mentioned that relate to the CDBG program? (If no, go to II. Conclusions.) 	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> • If yes, list the findings that are CDBG-related below: 	



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4/16/2015

Check the proper box.

• Has an adequate response or corrective action plan been submitted?	<input type="checkbox"/> Yes <input type="checkbox"/> No
• If <i>yes</i> , list the date that the response or corrective action plan was submitted? Date:	
10. Has the Recipient taken the corrective action(s) promised in their response relative to the specific findings(s) or corrective action plan?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. List the status of incomplete corrective actions below:	
12. If the Recipient has not submitted an adequate response or corrective action plan to the Department, has the Recipient been advised of the inadequacy?	<input type="checkbox"/> Yes <input type="checkbox"/> No
• Enter the date that the letter was mailed?	
13. Is additional CDBG monitoring recommended if the steps in the corrective action plan or the audit response have yet to be implemented?	<input type="checkbox"/> Yes <input type="checkbox"/> No
• If <i>yes</i> , in what areas?	

II. Conclusions

Explain any monitoring finding(s) or concern(s) in the box below and specify corrective actions the Recipient must take to resolve the issue(s). Describe any technical assistance provided.