

Guide for Review of EZ Financial Management			
Name of Program Participant:			
Staff Consulted:			
Name(s) of Reviewer(s)		Date	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). Except for questions 22 and 42, if the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

**Instructions:** This Exhibit is designed to monitor the EZ's conformity to financial management requirements. The Exhibit is divided into 9 sections covering: Financial Management; Advances; Internal Controls; Accuracy of Report Information; Program Income; Salaries and Wages; Indirect Costs; Minority-Owned Financial Institutions; and OMB Circular A-133. (Additional instructions for a review of compliance with OMB Circular A-133 are provided in a worksheet attached to this Exhibit.) The EZ's financial management system is to be reviewed for compliance with 24 CFR Part 84 (for nonprofit organizations) or 24 CFR Part 85 (for governmental units). The sampling instructions provided in Section 14-3 of the introduction to this Chapter are to be followed in selecting financial transactions to review.

**Questions:**

**A. FINANCIAL MANAGEMENT SYSTEM**

1.

Does the EZ record amounts budgeted for eligible activities? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(4) or 24 CFR 85.20(b)(4)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
<b>Describe Basis for Conclusion:</b>		

2.

Does the EZ record an encumbrance when contracts are executed, purchase orders issued, etc.? ( <b>NOTE:</b> If encumbrances are not recorded, the EZ should maintain information on obligations that is readily accessible.) [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(2) or 24 CFR 85.20(b)(2)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
<b>Describe Basis for Conclusion:</b>		

Exhibit 14-5  
 Round II Empowerment Zones (EZs)

3.

Based upon a selected sample, are expenditures supported by invoices, contracts, or purchase orders, etc.? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(7) or 24 CFR 85.20(b)(6)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

4.

If the accounting system provides for accrual of expenditures, does the information reported to HUD reconcile with accounting records? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(1) or 24 CFR 85.20(b)(1)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>	

5.

Does the EZ identify expenditures with respect to the grant program? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(2) or 24 CFR 85.20(b)(2)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

6.

Did the record review indicate any instances of ineligible expenditures? (If "yes," identify the deficiency, including the standard not met in response below.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>   	

7.

Do accounting records include unexpended/unobligated balances? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(2) or 24 CFR 85.20(b)(2)]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>   	

**B. ADVANCES**

8.

If the <u>EZ</u> requests funds in advance (and is not on a reimbursement basis), does it minimize the time elapsed between the transfer of funds from the U.S. Treasury and disbursement? [EZ Grant Agreement, Section I.D; 24 CFR 84.22(a) or 24 CFR 85.21(b)]	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<b>Describe Basis for Conclusion:</b>   	

9.

If the EZ <u>advances grant funds to subrecipients or subgrantees</u> , does the EZ minimize the time elapsed between the transfer of funds to, and disbursement by, the subrecipients or subgrantees? [EZ Grant Agreement, Section I.D; 24 CFR 84.22(a) or 24 CFR 85.21(b)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>          	

**C. INTERNAL CONTROLS** (Reference for some of the questions: GAO/AIMD-98-21.2.1, "Framework for Federal Financial Management System Checklist," May 1998)

10.

a. Does the EZ have an organization chart that sets forth the actual lines of responsibility?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>          	

b. Are duties for key employees of the EZ defined?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>          	

c. Has the EZ obtained fidelity bond coverage for responsible officials?	<input type="checkbox"/> <input type="checkbox"/> Yes No
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**Describe Basis for Conclusion:**

d. Does the EZ'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?	<input type="checkbox"/> <input type="checkbox"/> Yes No
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**Describe Basis for Conclusion:**

e. Does the EZ's approval controls provide reasonable assurance that appropriate individuals approve recorded transactions in accordance with management's general or specific criteria?	<input type="checkbox"/> <input type="checkbox"/> Yes No
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**Describe Basis for Conclusion:**

f. Does the EZ's controls over the design and use of documents and records provide reasonable assurance that transactions and events are properly documented, recorded, and auditable?	<input type="checkbox"/> <input type="checkbox"/> Yes No
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**Describe Basis for Conclusion:**

Exhibit 14-5  
 Round II Empowerment Zones (EZs)

g. Does the EZ's segregation of duties controls effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities in the normal course of duties?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

h. Is it clear that all personnel are responsible for communicating upward the EZ's operating problems and noncompliance with laws and regulations?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

i. Does the EZ's internal control procedures support its ability to prepare financial statements that are fairly presented in conformity with generally accepted or other relevant and appropriate accounting principles and regulatory requirements? (One level of assurance of the accuracy and integrity of data is provided by the attainment of an unqualified opinion on the audited annual financial statements and internal controls.) [24 CFR 598.415]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

D. ACCURACY OF REPORT INFORMATION

11.

a. How does the EZ demonstrate that its systems and/or procedures ensure that accurate information is collected and reported to HUD and that such systems and/or procedures comply with Federal policies and requirements governing reporting? [24 CFR 598.415]
<b>Describe Basis for Conclusion:</b>

b. Does the financial information (e.g., drawdowns, unexpended balances) recorded in HUD's financial management systems (e.g., Line of Credit Control System, or LOCCS) match the official accounting records of the EZ for the period covered by the last CPD-required performance report? [EZ Grant Agreement, Section I.D; 24 CFR 85.20(b)(1) or 24 CFR 84.21(b)(1)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

E. PROGRAM INCOME

12.

Are revenue-generating activities (e.g., rehabilitation, disposition of Federally purchased property, economic development loans) being undertaken?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>     	

13.

If revenue-generating activities are being undertaken, has the EZ established revenue accounts to record program income? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(2) or 24 CFR 85.20(b)(2)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>     	

14.

Has the EZ disbursed program income (other than program income deposited in a revolving funds) in payment of program costs prior to making further cash withdrawals from the U.S. Treasury? [EZ Grant Agreement, Section I.D; 24 CFR 84.22(g) or 24 CFR 85.21(f)(2)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>     	

15.

a. Does the EZ have a system for tracking program income generated by subrecipients or other entities to which funds are passed through? [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(3) or 24 CFR 85.20(b)(3)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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**Describe Basis for Conclusion:**

b. If program income is retained by the subrecipient or pass-through entity, does the EZ have a system for ensuring that such income is reported in a timely and accurate manner?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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**Describe Basis for Conclusion:**

c. Upon expiration of any agreements between the EZ and the subrecipient and/or pass-through entity, does the EZ have a system for ensuring: <ul style="list-style-type: none"> <li>i. the timely and accurate transfer of any funds to be returned to the EZ; and/or</li> <li>ii. the time and accurate transfer of outstanding loans or accounts receivable?</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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**Describe Basis for Conclusion:**

16.

If the EZ received unexpected amounts of program income during its program year, did it follow the required procedures for amending or revising its Implementation Plan?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>	

17. Loan Servicing

If the EZ provides loans (including deferred payment loans and revolving loan funds), does it have a system for properly servicing all loans that includes: <ul style="list-style-type: none"> <li>i. Written loan agreements that clearly describe the repayment terms, what constitutes a default and how it can be cured, and what actions the EZ will take if the default is not cured, and (if applicable) what is pledged as security for the loan?</li> <li>ii. Collection procedures that provide for the recognition of all current amounts due, payments received, notification to borrower when payments are overdue, a process for taking further action on defaulted loans, and criteria for writing off bad debts?</li> </ul> [EZ Grant Agreement, Section I.D; 24 CFR 84.21(b)(3) or 24 CFR 85.20(b)(3)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>	

F. SALARIES AND WAGES

18.

Are charges to the EZ program for salaries and wages, whether treated as direct or indirect costs, based on payrolls documented in accordance with generally accepted practices of the governmental unit and approved by a responsible official(s) of the governmental unit? [EZ Grant Agreement, Section I.D; OMB Circular A-87, Attachment B, #11(h) or OMB Circular A-122, Attachment B, #8(m)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>	

19.

a. For employees working solely on the EZ program, are charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification? [EZ Grant Agreement, Section I.D; OMB Circular A-87, Attachment B, #8(h)(3) or OMB Circular A-122, Attachment B, #8(m)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>	

b. Were the certifications prepared at least semi-annually and signed by the employee or a supervisory official having first hand knowledge of the work performed by the employee? [EZ Grant Agreement, Section I.D; OMB Circular A-87, Attachment B, #8(h)(3)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

<p>c. For employees working on multiple activities or cost objectives, are charges for their salaries and wages supported by personnel activity reports or equivalent documentation, which meet the requirements of the Circular? [EZ Grant Agreement, Section I.D; OMB Circular A-87, Attachment B, #8(h)(3)]</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Yes	No	N/A					
<p><b>Describe Basis for Conclusion:</b></p>							

G. INDIRECT COSTS

20.

<p>a. Are indirect costs charged to the program?</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>				
Yes	No				
<p><b>Describe Basis for Conclusion:</b></p>					

<p>b. If indirect costs are charged to the program, has an Indirect Cost Rate been negotiated or a Cost Allocation Plan (CAP) been developed in accordance with OMB Circular A-87, Attachments C and E (for units of local government) or OMB Circular A-122, Attachment A, Section C (for nonprofits)? [EZ Grant Agreement, Section I.D]</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Yes	No	N/A					
<p><b>Describe Basis for Conclusion:</b></p>							

c. Is there any evidence to indicate that costs are not being billed in accordance with an approved Cost Allocation Plan or the Indirect Cost Rate? [EZ Grant Agreement, Section I.D]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>           	

H. MINORITY-OWNED FINANCIAL INSTITUTIONS

21.

Has the EZ used minority-owned financial institutions in conjunction with the grant program? ( <b>Note:</b> Because the EZ is <u>not required</u> to use minority-owned financial institutions, but encouraged to do so pursuant to 24 CFR 84.22(j) and 85.21(h), a “No” response to this question would <b>NOT</b> constitute a finding.) [EZ Grant Agreement, Section I.D]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>           	

I. OMB CIRCULAR A-133: AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

**Instructions:** EZs are subject to OMB Circular A-133, which establishes audit requirements pursuant to the Single Audit Act Amendments of 1996 for states, local governments, and non-profit organizations that receive Federal aid. The Circular defines responsibilities for implementing and monitoring those requirements. EZs that, in turn, provide Federal funds to secondary organizations are called pass-through entities. For simplification purposes, the term “subrecipient” will be used here to refer to all such secondary organizations. Pass-through entities are required by OMB A-133, §\_\_\_\_.400(d) to establish systems to oversee subrecipient compliance with A-133. This section of the Exhibit is designed to assist in determining whether the EZ is in compliance with the required elements of an audits management system. An audits management review worksheet is attached to this Exhibit that can be used to help document the results from testing a sample of grants to subrecipients against the EZ’s control system.

22.

Does the EZ meet the threshold, or have any subrecipients that meet the threshold, for having a single audit performed? If no, skip questions 24 through 42 and the Audit Review Worksheet.	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>          	

23.

What is the EZ's means of ensuring that audits are conducted to meet all of the following: a. at the proper time? [OMB Circular A-133, §__.320(a)] b. by independent, qualified personnel? [OMB Circular A-133, §__.305] c. In a manner, which meets the Comptroller General's, audit standards? [OMB Circular A-133, §__.500] [EZ Grant Agreement, Section I. C]
<b>Describe Basis for Conclusion:</b>          

24.

a. Does the EZ's audit report include an opinion on whether the financial statements are presented fairly in all material respects in conformity with GAAP and whether the schedule of expenditures is presented fairly in all material respects? [OMB Circular A-133, §__.400(d)(4), §__.500(b) and EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>          	

b. Do the EZ's financial statements reflect its financial position, result of operations or changes in net assets and, where appropriate, cash flows for the fiscal year? [OMB Circular A-133, § ____.310(a)]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>    	

25.

a. What is the EZ's procedure for informing subrecipients of the OMB Circular A-133 audit requirements? [EZ Grant Agreement, Section I. C]
<b>Describe Basis for Conclusion:</b>    

b. Has the EZ determined if subrecipients expending \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] met the requirements of OMB Circular A-133? [OMB Circular A-133, § ____.200; EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>    	

26.

Are the financial statements of subrecipients presented fairly in all material respects in conformity to generally accepted accounting principles? [OMB Circular A-133, § ____.400(d)(4), § ____.500(b); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<b>Describe Basis for Conclusion:</b>    	

Exhibit 14-5  
Round II Empowerment Zones (EZs)

b. Are the schedule of expenditures of Federal awards presented fairly in all material respects in relation to the financial statements of subrecipients taken as a whole?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes    No    N/A
<b>Describe Basis for Conclusion:</b>  	

27.

How does the EZ ensure that each subrecipient audit has determined whether the subrecipient has internal accounting and other control systems to provide reasonable assurance that it is managing Federal financial assistance programs in compliance with applicable laws and regulations?
<b>Describe Basis for Conclusion:</b>  

28.

Did the EZ review each audit report of its subrecipients that expended \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] to determine whether the audit report states the subrecipient has complied with the laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs? [OMB Circular A-133 § ____.320(a), § ____.500(d); EZ Grant Agreement, Section I.C]
<b>Describe Basis for Conclusion:</b>  

29.

Did the EZ ensure that audit reports of its subrecipients that expended \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] were submitted within 30 days after receipt of the auditor's report, but not later than nine months after the end of the audit period (or such longer period agreed to in advance by the EZ)? [OMB Circular A-133, § ____.320(a); EZ Grant Agreement, Section I. C]
<b>Describe Basis for Conclusion:</b>

30.

How does the program participant ensure that audit costs are allowable as a direct cost or as an allocated indirect cost as determined in accordance with the applicable OMB cost principles? [OMB Circular A-133, § ____.400(d)(4), § ____.230; EZ Grant Agreement, Section I. C]
<b>Describe Basis for Conclusion:</b>

31.

Does the EZ have a means for determining what corrective actions by subrecipients are necessary and appropriate to resolve findings and that such actions are taken? [OMB Circular A-133, § ____.400(d)(5); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>		

Exhibit 14-5  
Round II Empowerment Zones (EZs)

32.

Does the EZ issue management decisions for audit findings within six months after receipt of subrecipient audit reports and provide follow-up to ensure that subrecipients take appropriate and timely corrective actions? [OMB Circular A-133, §____.400(d)(5); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>  	

33.

Does the EZ have a means for deciding whether subrecipient audits necessitate adjustment of its own records? [OMB Circular A-133, §____.400(d)(6); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>  	

34.

Did a record review disclose any items that should have been adjusted in the EZ's records, but were not? [OMB Circular A-133, §____.400(d)(6); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>  	

35.

Does the EZ's system or procedures require each subrecipient to authorize independent auditors and EZ staff to have access to the records and financial statements, as necessary, to comply with the Circular? [OMB Circular A-133, § 400(d)(7); EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>	

36.

What is the EZ's process for reviewing and reaching determinations to accept or reject findings and properly documenting such determinations? [EZ Grant Agreement, Section I. C]
<b>Describe Basis for Conclusion:</b>

37.

Does the EZ have a process for referral of agency-contested findings and recommendations to senior level officials, outside of the normal chain of command, for resolution? [EZ Grant Agreement, Section I. C]	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>	

38.

a. Does the EZ have a system or procedure to promptly inform HUD and federal law enforcement authorities of illegal acts or irregularities? [EZ Grant Agreement, Section I. C]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

b. If yes, what is procedure(s)/criteria used in determining when to notify authorities?
<b>Describe Basis for Conclusion:</b>

39.

Is there a procedure to establish an account receivable from the subrecipient when a monetary sanction is involved?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

40.

Is there a means of ensuring consistent treatment of all audit findings?	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>	

41.

Per the EZ Grant Agreement, Sections I.B.6 and I.C, does the EZ make positive efforts to use small businesses, minority-owned firms, and women’s business enterprises in procuring audit services, and does its system encourage localities or subrecipients/subgrantees to do the same? ( <b>Note:</b> Because program participants are <u>not required</u> to use minority-owned financial institutions, but encouraged to do so pursuant to OMB Circular A-133, §__.305(a), a “No” response to this question would <b>NOT</b> constitute a finding.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Describe Basis for Conclusion:</b>		

<b>Worksheet: Guide for Review of EZ          OMB Circular A-133 Audits Management System</b>			
<b>Name of Program Participant:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date</b>	

**Instructions:** This worksheet is intended to supplement the information contained in the Section I. OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations, of this Exhibit. Where subrecipient audits are reviewed to confirm the implementation of the EZ’s system, select a sample of grants and insert the names of the subrecipients in column (a) and the fiscal year end dates in column (b) of Part I. Insert due dates and receipt deadlines in columns (c) through (e) of Part I; and answer “yes” or “no,” as appropriate, in columns (f) through (j) of Part II.

PART I - RECEIPT DEADLINES

	Subrecipient Name	Fiscal Year End Date	Audit Report Date	Audit Due Date	Audit Received Date
	(a)	(b)	(c)	(d)	(e)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

