

Guide for Review of Youthbuild Financial Management			
Name of Grant Recipient:			
Staff Consulted (Name and Title):			
Grant Number:			
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 question 49, 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 to be used to monitor the Youthbuild grant recipient's conformity to financial management requirements [see 24 CFR 585.401 and 585.501(a)]. The exhibit is divided into 8 sections covering: Financial Management System; Advances; the SF-272, Federal Cash Transactions Report; Internal Controls; Accuracy of Report Information; Salaries and Wages; Indirect Costs; and OMB Circular A-133. If the Youthbuild grant recipient is a governmental unit, its financial management system is to be reviewed for compliance with 24 CFR Part 85, "Administrative Requirements for Grants and Cooperative Agreements to State, Local, and Federally Recognized Indian Tribal Governments" and OMB Circular A-87, "Cost Principles Applicable to Grants, Contracts, and Other Agreements with State and Local Governments." Financial management systems for grant recipients which are nonprofit organizations are to be monitored using 24 CFR Part 84, "Uniform Administrative Requirements for Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations" and OMB Circular A-122, "Cost Principles Applicable to Grants, Contracts and Other Agreements with Nonprofit Institutions." The HUD reviewer should obtain a Line of Credit Control System (LOCCS) drawdown voucher report and randomly select a sample for review. A Worksheet attached to this Exhibit (Attachment I) is designed to supplement the questions on the grant recipient's OMB Circular A-133 audit management system in Section H.

Questions:

A. FINANCIAL MANAGEMENT SYSTEM

1.

Does the Youthbuild grant recipient record amounts budgeted for eligible activities as specified in the applicable grant agreement? [24 CFR 84.21(b)(4) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

2.

From the sample of vouchers, is the information consistent with the information reported in Form HUD-40201, Parts 5 and 7 (as applicable) and LOCCS? [24 CFR 84.21(b)(4) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

3.

Does the Youthbuild grant recipient record an encumbrance when contracts are executed, purchase orders issued, etc.? NOTE: If encumbrances are not recorded, the grant recipient should maintain information on obligations that is readily accessible. [24 CFR 84.21(b)(2) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

4.

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

5.

a. Does the grant recipient receive funding from more than one source?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

b. If the answer to "a" above is "yes," are grant recipient wages chargeable to more than one grant properly supported by time distribution records? [24 CFR 84.21(b)(7) or 24 CFR 85.20; 24 CFR 585.304 and 24 CFR 585.401]
Describe Basis for Conclusion:

6.

Were reviewed expenditures eligible under the Youthbuild program? [24 CFR 84.21(b)(7) or 24 CFR 85.22; 24 CFR 585.305 and 24 CFR 585.401]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

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7.

Does the information reported to HUD for the period reviewed reconcile with the grant recipient's official accounting records? [24 CFR 84.21(b)(1) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

8.

If the accounting system is on a cash basis, can the Youthbuild grant recipient support accrual data in the semi-annual, annual, or other applicable report(s) from documentation on hand (Form HUD-40201, Parts 5 and 7)? [24 CFR 84.21(b)(1) or 24 CFR 85.20; 24 CFR 585.401 and 24 CFR 585.403]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

9.

Does the Youthbuild grant recipient identify expenditures with respect to the grant program? [24 CFR 84.21(b)(2) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

10.

Does the Youthbuild grant recipient identify expenditures by specific grant? [24 CFR 84.21(b)(2) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

11.

Does the Youthbuild grant recipient identify expenditures in its accounting records according to eligible activity classifications specified in the grant agreement that clearly identify the use of program funds for eligible activities? [24 CFR 84.21(b)(2) or 24 CFR 85.20; 24 CFR 585.401]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

12.

Do accounting records include unexpended/unobligated balances? [24 CFR 84.21(b)(2) or 24 CFR 85.20; 24 CFR 585.305 and 24 CFR 585.401]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

B. ADVANCES

13.

If the Youthbuild grant recipient requests funds in advance (and is not on a reimbursement basis), does the recipient minimize the time elapsed between the transfer of funds from the U.S. Treasury and their disbursement? [24 CFR 84.22(a) or 24 CFR 85.21; 24 CFR 585.401]	<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					
Describe Basis for Conclusion: 							

14.

If the Youthbuild grant recipient advances grant funds to subrecipients, does the grant recipient minimize the time elapsed between the transfer of funds to, and disbursement by, the subrecipients? [24 CFR 84.22(a) or 24 CFR 85.21; 24 CFR 585.401]	<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					
Describe Basis for Conclusion: 							

C. SF-272, FEDERAL CASH TRANSACTIONS REPORT

15.

a. Did the Youthbuild grant recipient submit the SF-272, Federal Cash Transactions Report, within 15 calendar days following the end of each quarter? [24 CFR 84.52(a)(2) or 24 CFR 85.41; 24 CFR 585.501]	<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				
Describe Basis for Conclusion: 					

b. If the answer to “a” is “no,” was the requirement waived based on the grant recipient meeting one of the three waiver provisions: (1) monthly advances do not exceed \$25,000 per recipient; (2) the recipient’s accounting controls are adequate to minimize excessive Federal advances; or (3) electronic payment mechanisms provide adequate data? [24 CFR 84.52(a)(2) or 24 CFR 85.41; 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

16.

If the Youthbuild grant recipient is required to submit the SF-272, has it submitted timely and complete reports for the last 3 reporting periods? [24 CFR 84.52(a)(2) or 24 CFR 85.41; 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

17.

Does the grant recipient maintain an interest-bearing account? [24 CFR 84.22(k) or 24 CFR 85.21(i); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

18.

If the answer to “17” above is “yes,” how much interest did the account(s) generate during the reporting period(s) being monitored? [24 CFR 84.22(k) or 24 CFR 85.21(i); 24 CFR 585.501]
Describe Basis for Conclusion:

19.

If grant advances are deposited into an interest-bearing account, what provisions have been made for return of interest income to HUD? [24 CFR 84.22(k) or 24 CFR 85.21(i); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

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

20.

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

b. Are duties for key employees of the Youthbuild grant recipient defined?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No

Describe Basis for Conclusion:

c. Has the Youthbuild grant recipient obtained fidelity bond coverage for responsible officials?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No

Describe Basis for Conclusion:

d. Does the Youthbuild grant recipient'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

Describe Basis for Conclusion:

e. Does the Youthbuild grant recipient'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

Describe Basis for Conclusion:

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f. Does the Youthbuild grant recipient’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:

g. Does the Youthbuild grant recipient’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
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Describe Basis for Conclusion:

h. Does the Youthbuild grant recipient’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.)	<input type="checkbox"/> <input type="checkbox"/> Yes No
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Describe Basis for Conclusion:

E. ACCURACY OF REPORT INFORMATION

21.

How does the Youthbuild grant recipient 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 585.403]
Describe Basis for Conclusion:

22.

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 Youthbuild grant recipient for the period covered by Part 5 or Part 7, as applicable? [24 CFR 585.403]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

23.

Did the Youthbuild grant recipient use funds in whole or in part to acquire real property under the grant? -24 CFR 84.32 or 24 CFR 85.31; 24 CFR 585.403]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

24.

<p>If the Youthbuild grant recipient generated program income (i.e., from the sale of real property), does the program income information in the Youthbuild grant recipient's official accounting records for the period covered by the most recently-completed semi-annual report match the information in this report? [24 CFR 84.24, 84.30, 84.32 or 24 CFR 85.25; 24 CFR 585.403]</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>Describe Basis for Conclusion:</p>							

F. SALARIES AND WAGES

25.

<p>a. Are charges to the Youthbuild program for salaries and wages, whether treated as direct or indirect costs, based on payrolls documented in accordance with the generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit? [OMB Circular A-122, Attachment B, #8(m) or OMB Circular A-87, Attachment B, #8(h)(3); 24 CFR 585.403 and 24 CFR 585.501]</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>Describe Basis for Conclusion:</p>							

<p>b. For employees working solely on the Youthbuild 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? [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>Describe Basis for Conclusion:</p>							

<p>c. 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? [OMB Circular A-87, Attachment B, #8(h)(3)]</p>	<table border="1"> <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>Describe Basis for Conclusion:</p>					

26.

<p>For employees working on <u>multiple</u> programs or cost objectives whose time is being charged on a direct basis, are their salaries and wages supported by time distribution records? [OMB Circular A-122, Attachment B, #8(m) or OMB Circular A-87; 24 CFR 585.403 and 24 CFR 585.501]</p>	<table border="1"> <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>Describe Basis for Conclusion:</p>							

G. INDIRECT COSTS

27.

<p>Are indirect costs charged to the program?</p>	<table border="1"> <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>Describe Basis for Conclusion:</p>					

28.

If indirect costs are charged to the program, has an Indirect Cost Rate/Cost Allocation Plan been developed in accordance with OMB Circular A-87, Attachments C and E; or OMB Circular 122, Attachment A, Section C? [24 CFR 585.501]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

29.

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? [OMB Circular A-122, Attachment A, Section D or OMB Circular A-87, Attachment A, Section F; 24 CFR 585.501]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

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

Instructions: Youthbuild grant recipients 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. Grant recipients that, in turn, provide Federal funds to secondary organizations are called pass-through entities. For simplification purposes, the term “subrecipient” will be used in this guide 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 questions is designed to assist in determining whether the participant 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 Youthbuild grant recipient’s control system.

30.

Does the Youthbuild grant recipient meet the threshold, or have any subrecipients that meet the threshold, for having a single audit performed? If no, skip questions 31 through 50 and Attachment I, the Audit Review Worksheet.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

31.

What is the Youthbuild grant recipient'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] [24 CFR 585.501]
Describe Basis for Conclusion:

32.

a. Does the Youthbuild grant recipient'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, §___.310(a), §___.500(b); 24 CFR 585.501]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

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b. Does the Youthbuild grant recipient's financial statements reflect its financial position, results of operations or changes in net assets and, where appropriate, cash flows for the fiscal year? [OMB Circular A-133, § ____.310(a), § ____.500(b); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

33.

Does the Youthbuild grant recipient use subrecipients? (If yes, continue with the following questions. If no, skip to Question 39.)	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

34.

How much Youthbuild funding did subrecipients receive and expend during the past year?
Describe Basis for Conclusion:

35.

Has the Youthbuild grant recipient 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; 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

36.

a. Are the financial statements of subrecipients presented fairly in all material respects in conformity with generally accepted accounting principles? [OMB Circular A-133, § ____.400(d)(4) and § ____.500(b); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

b. Are the schedules 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"/> Yes No
Describe Basis for Conclusion:	

37.

How does the grant recipient 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?
Describe Basis for Conclusion:

38.

Did the Youthbuild grant recipient 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) and § ____.500(d); 24 CFR 585.501]

Describe Basis for Conclusion:

39.

Did the Youthbuild grant recipient 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 grant recipient)?
[OMB Circular A-133, § ____.320(a); 24 CFR 585.501]

Describe Basis for Conclusion:

40.

How does the Youthbuild grant recipient ensure that audit costs are allowable as a direct cost, or as an allocated indirect cost, as determined in accordance with applicable OMB cost principles?
[OMB Circular A-133, § ____.400(d)(4) and § ____.230]

Describe Basis for Conclusion:

41.

<p>Does the Youthbuild grant recipient have a means for determining what corrective actions by its subrecipients are necessary and appropriate to resolve findings and that such actions are taken? [OMB Circular A-133, §___.400(d)(5); 24 CFR 585.501]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p>Describe Basis for Conclusion:</p>	

42.

<p>Does the Youthbuild grant recipient 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 action? [OMB Circular A-133, §___.400(d)(5); 24 CFR 585.501]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p>Describe Basis for Conclusion:</p>	

43.

<p>Does the Youthbuild grant recipient have a means for deciding whether subrecipient audits necessitate adjustment of the grant recipient's records? [OMB Circular A-133, §___.400(d)(6); 24 CFR 585.501]</p>	<p><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A</p>
<p>Describe Basis for Conclusion:</p>	

Exhibit 18-5
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44.

Did the record review disclose any items that should have been adjusted in the Youthbuild grant recipient's records, but were not? [OMB Circular A-133, §___400(d)(6); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

45.

Does the Youthbuild grant recipient have a system or procedure that requires each subrecipient to permit independent auditors and recipient staff to have access to the records and financial statements, as necessary, to comply with the Circular? [OMB Circular A-133, §___400(d)(7); 24 CFR 585.501]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

46.

What is the Youthbuild grant recipient's process for reviewing and reaching determinations to accept or reject findings and properly documenting such determinations? [24 CFR 585.501]
Describe Basis for Conclusion:

47.

Does the Youthbuild grant recipient have a process for referral of agency-contested findings and recommendations to senior level officials, outside of the normal chain of command, for resolution? [24 CFR 585.501]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

48.

a. Does the Youthbuild grant recipient have a system or procedure to promptly inform HUD and federal law enforcement authorities of illegal acts or irregularities? [24 CFR 585.501]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion:	

b. If the answer to “a” above is “yes,” what is procedure(s)/criteria used in determining when to notify authorities?
Describe Basis for Conclusion:

49.

Is there a procedure to establish accounts receivable from subrecipients when monetary sanctions are involved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

50.

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

51.

Does the Youthbuild grant recipient 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? (Note: Because grant recipients 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 NOT constitute a finding.)	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

Attachment I: Guide for Review of Youthbuild OMB Circular A-133 Audits Management System			
Name of Grant Recipient:			
Name(s) of Reviewer(s):		Date:	

Instructions: This Worksheet is intended to supplement the information contained in the Section H. 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 Youthbuild grant recipient’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.					

PART II - WERE REQUIREMENTS MET (YES/NO)?

X	A-133 Met?	Corrective Actions Accepted?	Corrective Actions Documented?	Corrective Actions Taken?	Corrective Actions Taken in 6 months?
	(f)	(g)	(h)	(i)	(j)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

PART III - CONCLUSIONS

Explain negative responses or delays in complying with the required deadlines.