|  |  |  |  |
| --- | --- | --- | --- |
| **Guide for Review of Section 4 Grant and Subrecipient Management** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient (if applicable):** | | | |
| **Name of Program(s) Monitored:** | | | |
| **Grant Number(s) Reviewed:** | | | |
| **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). 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:** The Exhibit is designed to assist the HUD reviewer in determining the recipient’s compliance with the grant management and subrecipient management responsibilities as described in 24 CFR Part 84 for grant agreements signed before December 19, 2014 or in 2 CFR Part 200 for grant agreements signed after December 19, 2014. This Exhibit is broken out by questions pertaining to 24 CFR Part 84 (Sections A – D) and questions pertaining to 2 CFR Part 200 (Sections E – H). Each of these is divided into four sections: Grant Management; Subrecipient Management; Record Retention and Access; and Closeout. Note that, in this Exhibit, the following terms are used interchangeably when referring to RCB grant awardees: program participant, recipient, non-Federal entity.

**For Monitoring Covered by 24 CFR Part 84**

A. GRANT MANAGEMENT

1.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient have a system in place for complying with all requirements of the Federal award?  [24 CFR 84.21; 24 CFR 84.51] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

2.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient review its activities to ensure that they are program-eligible?  [NOFA Section III.C; Grant Agreement] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient monitor its activities to ensure compliance with applicable program requirements and that performance expectations are being achieved?  [24 CFR 84.51(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

4.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient timely submit the required performance report to HUD?  [24 CFR 84.51(b); Grant Agreement] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5.

|  |  |
| --- | --- |
| Does the performance report contain: | |
| 1. A comparison of actual accomplishments to the objectives of the HUD award or subaward established for the period?   [24 CFR 84.51(d)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. The reasons why established goals were not met, if appropriate?   [24 CFR 84.51(d)(2)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs?   [24 CFR 84.51(d)(3)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

B. SUBRECIPIENT MANAGEMENT

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the program participant have a management system for the oversight of its subrecipients? (If yes, and the program participant has described its policies or systems in writing, attach a copy, or relevant portions thereof.) | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

7.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| In making an award to a subrecipient, has the program participant evaluated each subrecipient’s risk of noncompliance with the Federal statutes, regulations, and terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring?  [24 CFR 84.5, 24 CFR 84.14] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

8.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| For each subaward provided to a subrecipient, has the non-Federal entity clearly identified it as a subaward to a subrecipient? | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

9.

|  |  |  |
| --- | --- | --- |
| a. How many subrecipients did the program participant commit to provide Federal funds to during the program year? What is the total amount of Federal funds that the program participant obligated to all of its subrecipients during the most recent program year? | | |
| **Describe Basis for Conclusion:** | | |
| b. For each program year, what amount of Federal funds obligated to subrecipients remains unexpended? | | |
| **Describe Basis for Conclusion:** | | |
| c. For subawards provided to subrecipients, has the non-Federal entity monitored the activities of the subrecipient as necessary to ensure that the subaward was used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are being, or have been, achieved?  [24 CFR 84.51] | | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | | |
| d. Did the non-Federal entity’s monitoring of the subrecipient include:   * Reviewing financial and performance reports required by the non-Federal entity? * Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected through audits, on-site reviews, or other means?   [24 CFR 84.51; 24 CFR 84.52; 24 CFR 84.26] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | | |
| **Describe Basis for Conclusion:** | | |
|  | | |

10.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. For each subrecipient provided a subaward, has the non-Federal entity determined whether the subrecipient met or exceeded the audit threshold for the respective fiscal year?  [24 CFR 84.26] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |
| b. If a subrecipient meets the audit threshold, has the non-Federal entity verified that the subrecipient is audited as required?  [24 CFR 84.26] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

11.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the non-Federal entity found any subrecipient non-noncompliance, did the non-Federal entity consider taking enforcement action against the subrecipient?  [24 CFR 84.26] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

C. RECORD RETENTION AND ACCESS

12.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the program participant entity retain financial records, supporting documents, statistical records, and all other non-Federal entity records pertaining to the covered HUD award for a minimum of three years from the date of submission of the final expenditure report, or as otherwise provided below?   * If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. * Records for real property and equipment acquired with HUD funds, and subject to the requirements of 24 CFR Part 84 governing real property and equipment, must be retained for 3 years after final disposition. * When records are transferred to or maintained by HUD or the pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity. * Indirect cost rate proposals and cost allocations plans.   [24 CFR 84.53] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

13.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does HUD have access to all documents, papers, or other records of the program participant that are pertinent to the HUD award, in order to make audits, examinations, excerpts, and transcripts, including timely and reasonable access to the non-Federal entity’s personnel for purposes of interviews and discussions related to such documents?  [24 CFR 84.53] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

D. CLOSEOUTS

14.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the award being monitored has been closed out, did the program participant:   * Repay any funds owed to HUD as a result of later refunds, corrections, or other transactions, including final indirect cost rate adjustments? * Comply with the audit requirements? * Comply with property management and disposition requirements?   [24 CFR 84.71 and Grant Agreement] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

**For Monitoring Covered by 2 CFR Part 200**

E. GRANT MANAGEMENT

15.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient comply with all requirements of the Federal award, including the Federal Funding Accountability and Transparency Act of 2006 (FFATA) and System for Award Management requirements provided under 2 CFR parts 25 and 170? (If yes, describe the system.)  [2 CFR 200.300] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

16.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient review its activities to ensure that they are program- eligible?  [NOFA Section III.C; Grant Agreement] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

17.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient monitor its activities to ensure compliance with applicable program requirements and that performance expectations are being achieved?  **NOTE:** Monitoring by the recipient must cover each program, function, or activity.  [2 CFR 200.328(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

18.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the recipient timely submit the required performance report to HUD?  [2 CFR 200.328(b)(1)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

19.

|  |  |
| --- | --- |
| Does the performance report contain: | |
| 1. A comparison of actual accomplishments to the objectives of the HUD award or subaward established for the period?   [2 CFR 200.328(b)(2)(i)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. The reasons why established goals were not met, if appropriate?   **NOTE:** This information may repeat information on significant developments reported to HUD under 2 CFR 200.328(d), such as problems, delays, or adverse conditions which materially impair the ability to meet the objective of the HUD award.  [2 CFR 200.328(b)(2)(ii)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| 1. Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs?   [2 CFR 200.328(b)(2)(iii)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

F. SUBRECIPIENT MANAGEMENT

20.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the recipient provides funds through either a subrecipient agreement or a contract, has it followed the criteria in 2 CFR 200.330 for making case-by-case determinations of whether the entity is receiving the funds in the role of either a subrecipient or contractor?  [2 CFR 200.330] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

21.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| In making an award to a subrecipient, has the non-Federal entity evaluated each subrecipient’s risk of noncompliance with the Federal statutes, regulations, and terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring?  **NOTE:** This evaluation may include consideration of factors such as:   * the subrecipient’s prior experience with the same or similar subawards; * the results of previous audits, including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of 2 CFR part 200, and the extent to which the same or similar subaward has been audited as a major program; * whether the subrecipient has new personnel or new or substantially changed systems; and * the extent and results of previous HUD monitoring, if the subrecipient also receives funds directly from HUD.   [2 CFR 200.331(b)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

22.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| For each subaward provided to a subrecipient, has the non-Federal entity clearly identified it as a subaward to a subrecipient and included the following information at the time of the subaward:   1. Federal award identification? 2. Subrecipient name (which must match the name associated with the unique entity identifier)? 3. Subrecipient’s unique entity identifier? 4. HUD award identification number? 5. Federal award date, as defined in 2 CFR 200.39 (the date that HUD signed the award to the recipient)? 6. Subaward period of performance start and end date? 7. Total amount of the Federal award committed to the subrecipient by the pass-through entity? 8. Amount of Federal funds obligated by this action by the pass-through entity to the subrecipient? 9. Total amount of Federal funds obligated to the subrecipient by the pass-through entity, including the current obligation? 10. Federal Award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)? 11. HUD’s name, the name of the non-Federal entity, and contact information for the awarding official of the non-Federal entity? 12. Catalog of Federal Domestic Assistance (CFDA) number and name of the HUD program under which the award is made? 13. Identification of whether the award is Research & Development (R&D), if applicable? 14. Indirect cost rate for the HUD award to the recipient? 15. Indirect cost rate for the subaward, if applicable (which must be an approved Federally-recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with 2 CFR part 200), or a de minimis indirect cost rate as defined in §200.414(f))? 16. All requirements imposed by the non-Federal entity on the subrecipient so that the subaward is used in accordance with the Federal statutes, regulations, and the terms and conditions of the HUD award to the recipient? 17. Any additional requirements imposed by the non-Federal entity on the subrecipient in order for the non-Federal entity to meet its own responsibility to HUD, including identification of any required financial or performance reports? 18. A requirement that the subrecipient permit the non-Federal entity and auditors to have access to the subrecipient’s records and financial statements as necessary for the non-Federal entity to meet its requirements under 2 CFR part 200? 19. Appropriate terms and conditions concerning closeout of the subaward?   [2 CFR 200.331(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

23.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. For subawards provided to subrecipients, has the non-Federal entity monitored the activities of the subrecipient as necessary to ensure that the subaward was used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are being, or have been, achieved?  [2 CFR 200.331(d)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| b. Did the non-Federal entity’s monitoring of the subrecipient include:   * Reviewing financial and performance reports required by the non-Federal entity? * Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected through audits, on-site reviews, or other means? * Issuing a management decision for audit findings pertaining to the subaward a required by 2 CFR 200.521?   [2 CFR 200.331(d)(1) – (3)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

24.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. For each subrecipient provided a subaward, has the non-Federal entity determined whether the subrecipient met or exceeded the audit threshold set in 2 CFR 200.501 for the respective fiscal year?  [2 CFR 200.331(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| b. If a subrecipient meets the audit threshold in 2 CFR 200.501, has the non-Federal entity verified that the subrecipient is audited as required by Subpart F of 2 CFR part 200?  [2 CFR 200.331(f)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

25.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| For each subrecipient receiving a subaward, has the non-Federal entity considered whether the results of the subrecipient’s audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the non-Federal entity’s own records?  [2 CFR 200.331(g)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |

26.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the non-Federal entity found any subrecipient non-noncompliant, did the non-Federal entity consider taking enforcement action against the subrecipient per 2 CFR 200.338 and the program regulations?  [2 CFR 200.331(h)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

G. RECORD RETENTION AND ACCESS

27.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does the non-Federal entity retain financial records, supporting documents, statistical records, and all other non-Federal entity records pertaining to the covered HUD award for a minimum of three years from the date of submission of the final expenditure report or, for covered HUD awards that are renewed annually, three years from the date of submission of the annual financial report to HUD (or to the non-Federal entity in the case of a subrecipient), or as otherwise provided below?   * If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. * When the non-Federal entity is notified in writing by HUD, the cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period. * Records for real property and equipment acquired with HUD funds. * When records are transferred to or maintained by HUD or the pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity. * Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned. * Indirect cost rate proposals and cost allocations plans. This applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates). If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.   [2 CFR 200.333] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

28.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Does the non-Federal entity collect, transmit, and store, whenever practicable, HUD award-related information in open and machine-readable formats rather than in closed formats or on paper?  [2 CFR 200.335] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
| b. If the non-Federal entity requires paper copy submissions from its subrecipients or contractors, does it limit the submission to no more than the original and two copies?  [2 CFR 200.335] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |
| c. If the non-Federal entity substitutes electronic versions of original paper records through the use of duplication or other forms of electronic media, does the non-Federal entity ensure that the electronic versions are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable?  [2 CFR 200.335] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

29.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Does HUD have access to all documents, papers, or other records of the non-Federal entity that are pertinent to the HUD award, in order to make audits, examinations, excerpts, and transcripts, including timely and reasonable access to the non-Federal entity’s personnel for purposes of interviews and discussions related to such documents?  [2 CFR 200.336(a)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

H. CLOSEOUTS

30.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the award being monitored has been closed out, did the non-Federal entity:   * Repay any funds owed to HUD as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments? * Comply with the audit requirements in Subpart F of 2 CFR part 200, if applicable? * Comply with property management and disposition requirements in 2 CFR Subpart D, §§200.310 – 200.316, if applicable? * Comply with record retention requirements of 2 CFR §§200.333 – 200.337, as applicable?   [2 CFR 200.344] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |