

2021 Program Review and Certification Standards
D. Fiscal Administration

New requirements are in red text and do not apply for the 2021 PR&C review. These requirements will be applicable in 2022.

Minor adjustments and clarifications and changes to Tiers are in green text. These changes are applicable for the 2021 PR&C review.

Bold are requirements that now apply for the 2021 PR&C review.

Standard D1	Guideline D1	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency maintains a financial management system that is accurate, clear and current. Financial staff is qualified to maintain a high-quality financial management system in compliance with federal and other funding requirements. There is also an adequate separation of duties.	<input type="checkbox"/> Staff can demonstrate the accounting software’s ability to track expenditures by grant source and project. If the accounting software does not track expenditures by grant source and project, staff can demonstrate how they identify costs for each project. <input type="checkbox"/> Staff can demonstrate a combination of education and experience consummate with the scope of their responsibilities. <input type="checkbox"/> Staff can demonstrate that there is adequate separation of duties to reduce the opportunity for someone to perpetrate or conceal errors or irregularities.	<input type="checkbox"/> <u>Discussion:</u> Agency explained its financial management system, including software and allocation method. <input type="checkbox"/> <u>Discussion:</u> Agency demonstrated qualifications for top finance staff and adequate separation of duties. <input type="checkbox"/> <u>Other:</u> CSB has an up-to-date internal control questionnaire about the agency’s financial system.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs
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Standard D2	Guideline D2	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>Costs and match are consistently charged to appropriate funding sources. Payments are processed within a reasonable time period for accrual-based costs. Adequate documentation verifies invoiced expenses. Funds received are appropriately restricted and/or allocated to specific programs. Expenditures are reviewed and approved in compliance with Generally Accepted Accounting Principles and/or funding requirements.</p> <p>In accordance with Department of Treasury regulations, federal cash must be drawn solely to accommodate immediate needs on</p>	<ul style="list-style-type: none"> <input type="checkbox"/> The agency has a procedure that ensures costs are charged to the appropriate funding sources. <input type="checkbox"/> Duplication of the same service for the same client during the same timeframe is prohibited. The agency uses HMIS to ensure the same client is not served in a similar program during the same timeframe. The agency has a procedure to ensure there is no duplication of services or costs charged to different funding sources. <input type="checkbox"/> Invoices charged to grants are paid and related to checks cleared within a reasonable time after they are charged to the grant. <input type="checkbox"/> Invoices have verification of all expenses listed on the invoice regardless of whether CSB requires 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>Discussion or Policy Review:</u> The agency can describe or provide in writing the procedure for ensuring costs are charged to the appropriate funding sources and are not duplicated. The agency can describe or provide in writing the procedure for ensuring the same client is not served in a similar program during the same timeframe. <input type="checkbox"/> <u>File Review:</u> CSB conducted a Full Payroll Review of payroll records for up to 3 employees for a pay period not to exceed 10% of employees for the pay period (HUD CoC- and ESG-funded programs only) 	<ul style="list-style-type: none"> <input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A 		1	All programs

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<p>an “as needed” basis only, and must not be held in excess of three working days.</p>	<p>submission of documentation.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Staff can describe how cash receipts are posted and can establish an audit trail for CSB payments. <input type="checkbox"/> The agency can state name and title of the employee(s) responsible for ensuring that expenditures and payments are compliant with the contract. <input type="checkbox"/> There is evidence the payment review and approval process is being implemented. <input type="checkbox"/> Program expenditures do not include unallowable costs, such as entertainment, contributions, donations, fines, penalties, general governmental expenditures, lobbying, political activities, and sales tax. 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>File Review</u>: CSB tested disbursements to verify allowability, accuracy, completeness, and timeliness. <input type="checkbox"/> <u>File Review</u>: CSB reviewed the profit / loss statement to verify the absence of unallowable costs. <input type="checkbox"/> <u>Discussion</u>: Staff explained the accounts payable process and submitted invoices with necessary documentation. 				
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Standard D3	Guideline D3	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>If the agency charges indirect costs, it has an indirect cost allocation plan that details the allocation methodology and what expenses are included.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> A sufficient and appropriate indirect cost allocation plan, and where applicable, approved by the Federal Government or City of Columbus, is submitted to CSB as soon as it's approved. <input type="checkbox"/> Agencies cannot charge an ICR on contracted costs. A contract is a formal legal document for the purpose of obtaining goods and services for the agency's own use and creates a procurement relationship with the contractor. Contractor costs are determined by the presence of a formal legal contract. <input type="checkbox"/> If an ICR is used for any invoices, it must be used on all invoices to all funders, with the exception of programs that are paid via 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>Policy Review</u>: CSB reviewed the indirect cost allocation plan, if applicable. 	<ul style="list-style-type: none"> <input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A 		1	All programs

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	performance-based reimbursement.					
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Standard D4	Guideline D4	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
There is separate accountability of staff time between administrative and program activities.	<input type="checkbox"/> The agency has a procedure for tracking, charging, and accounting for program and non-program staff time and costs. <input type="checkbox"/> The agency uses time sheets to track staff time by day, number of hours for each program/project, and type of activity. Time sheets are allocated on an hourly basis, reported by pay period, and signed by employees and each employee's supervisor. <input type="checkbox"/> If electronic timesheets are used, the time is tracked by day and the number of hours for each program/project, and type of activities. There is an	<input type="checkbox"/> <u>File Review</u> : CSB reviewed timesheets.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	All programs

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	<p>electronic approval process for employees and supervisors.</p> <p><input type="checkbox"/> Agencies cannot allocate salaries, wages, and benefits by estimated percentages or historical data. Agencies can use a cost allocation plan based on full time equivalents or households served to calculate the salary/wages and benefits of staff whose time is difficult to split between programs.</p>					
<p>Discussion and Basis for Conclusion</p>						

Standard D5	Guideline D5	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency has evidence that match documentation meets budget and funding requirements.</p>	<p><input type="checkbox"/> The agency must match all grant funds, except Leasing funds, with at least 25 percent in cash or in-kind contributions. Match funding can only be used one time. Cash and in-kind match must only be used for the eligible activities outlined in 24 CFR 578. Any</p>	<p><input type="checkbox"/> <u>File Review</u>: CSB reviewed in-kind match source documentation, eligibility of use, and tracking onsite.</p> <p><input type="checkbox"/> <u>Other</u>: CSB tested disbursements to verify allowability,</p>	<p><input type="checkbox"/> Compliant</p> <p><input type="checkbox"/> Compliant with conditions</p> <p><input type="checkbox"/> Non-compliant</p> <p><input type="checkbox"/> N/A</p>		<p align="center">1</p>	<p>HUD-funded CoC and YHDP programs</p>

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	<p>activity that is allowable under 24 CFR 578 is also allowable under match.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Cash match can come from any source, including non-CoC federal, State, local, private sources, and Program Income, as long as the funds are not statutorily prohibited to be used as match. Match costs must be eligible CoC costs. <input type="checkbox"/> In-kind match includes the value of any property, equipment, goods, or services contributed to the project as match. Services provided by a third party must be documented by a Memorandum of Understanding. The agency documents the value of the in-kind match received and documentation is available for review. 	<p>accuracy, completeness, and timeliness, via monthly UFA monitoring.</p>				
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Standard D6	Guideline D6	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The Agency ensures and documents outreach activities to minority and women's business enterprises when procuring services and goods.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Agency procurement policies include record keeping requirements for outreach activities to minority and women-owned businesses. <input type="checkbox"/> Staff can describe how the program maintains: <ul style="list-style-type: none"> (a) data on the racial, ethnic, and gender characteristics of each business entity with a contract or subcontract of \$25,000 or more paid with program funds; (b) data on the amount of the contract or subcontract; (c) Documentation of affirmative steps taken to assure that minority and women business enterprises have an equal opportunity to compete for contracts and subcontracts as sources of supplies, equipment, construction, and services. <p>[24 CFR 85.36(e) or 24 CFR 84.44(b)(1)]</p>	<ul style="list-style-type: none"> <input type="checkbox"/> <u>Policy Review:</u> CSB reviewed documentation of procurement efforts and associated recordkeeping. <input type="checkbox"/> <u>Discussion:</u> Agency described procurement activities. 	<ul style="list-style-type: none"> <input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A 		1	All programs
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Standard D7	Guideline D7	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency retains program income and adds it to the funds committed to the project.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> The agency has a procedure that ensures that program income requirements are met. <input type="checkbox"/> Program income is the income received by the sub-recipient, usually in the form of tenant rent. The sub-recipient adds the program income to the funds committed to the project. <input type="checkbox"/> Agencies must report what program income was spent on via the monthly CoC invoices. Program income must be used for CoC-eligible activities, just like CoC funds. <input type="checkbox"/> Program income can be used as Match. 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>File Review</u>: CSB reviewed documentation of program income (as part of monthly invoice review and monitoring). <input type="checkbox"/> <u>Discussion</u>: Agency explained its program income recording process. 	<ul style="list-style-type: none"> <input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A 		1	HUD-funded CoC and YHDP programs
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Standard D8	Guideline D8	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>For federally-funded programs, the agency identifies, through a physical inventory, equipment purchased with federal funds and updates its inventory catalog at least every 2 years. All tangible property and assets are identified in accordance with 2 CFR Part 200.</p> <p>For non-federally funded programs, the agency identifies, through a physical inventory, equipment purchased with CSB funding over \$5,000 and updates its inventory catalog at least every 2 years.</p>	<p><input type="checkbox"/> In accordance with 2 CFR Part 200, for equipment purchases with federal funds:</p> <p>(1) Equipment records will be maintained accurately.</p> <p>(2) Equipment owned by the Federal Government will be identified to indicate Federal ownership.</p> <p>(3) A physical inventory of equipment will be taken and the results reconciled with the equipment records at least once every 2 years. Any differences between quantities determined by the physical inspection and those shown in the accounting records will be investigated to determine the causes of the difference. The recipient will, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.</p>	<p><input type="checkbox"/> <u>Policy Review</u>: If agency does not use federal funds to purchase equipment, a policy was available for review and agency staff explained how they ensure federal funds are not used for this purpose.</p> <p><input type="checkbox"/> <u>Other</u>: CSB reviewed the inventory catalog and examples of identified equipment.</p>	<p><input type="checkbox"/> Compliant</p> <p><input type="checkbox"/> Compliant with conditions</p> <p><input type="checkbox"/> Non-compliant</p> <p><input type="checkbox"/> N/A</p>		2	All programs
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Standard D9	Guideline D9	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has an accounting policies and procedures manual.	<input type="checkbox"/> Agency has a written, up-to-date policy and procedure manual for finance and accounting.	<input type="checkbox"/> <u>Policy Review</u> : CSB reviewed the manual. <input type="checkbox"/> <u>Discussion</u> : Staff discussed recent updates.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		2	All programs
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Standard D10	Guideline D10	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Letterhead or other publicity materials about programs that receive funding from CSB recognize funding sources. Any information given to the public regarding the program prominently identifies CSB and its funders as the funding sources,	<input type="checkbox"/> Letterhead or other publicity materials related to the program have the appropriate recognition of funding, whether funder logos or a written statement. <input type="checkbox"/> HUD does not require recognition of funding in publicity materials.	<input type="checkbox"/> <u>Other</u> : CSB reviewed letterhead and/or applicable materials about CSB-funded programs and CSB funders for logos or written statements.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		2	All programs

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as outlined in the CSB Requirements for Public Materials for partner agencies.						
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Standard D11	Guideline D11	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency's chart of accounts includes a complete listing of the account numbers used. The complete listing indicates controls are in place to ensure that resources used do not exceed resources authorized.	<input type="checkbox"/> The agency can provide a chart of accounts for each program.	<input type="checkbox"/> <u>File Review</u> : CSB reviewed the chart(s) of accounts.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		2	All programs
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Standard D12	Guideline D12	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has the following insurance provisions, notices, and certificates and upon request will furnish	<input type="checkbox"/> All labor related documents must be posted in areas where all employees can see them and have access to them.	<input type="checkbox"/> <u>Other</u> : CSB confirmed posting of wage/hour notice.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions		2	All programs

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<p>certificates evidencing the existence of the following: (1) Worker's Compensation Certificate; (2) Employment Practices Liability (EPL); (3) Employer's Liability; (4) Comprehensive General Liability (CGL); (5) Directors' and Officers' Liability (D&O); (6) Fidelity and Crime Insurance; (7) Umbrella Insurance over all primary coverage; (8) Property Insurance; (9) Wage and Hour Notice.</p>		<p><input type="checkbox"/> <u>Other</u>: CSB reviewed the professional liability certificate if not on file at CSB.</p>	<p><input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A</p>			
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Standard D13	Guideline D13	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Managers review financial reports, budgeted and actual costs, and supporting documentation in a timely manner.	<input type="checkbox"/> There is evidence that managers review financial reports.	Self-certification	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		3	All programs

Standard D14	Guideline D14	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The governing board will cause its books and records to be audited annually by an independent certified public accountant consistent with the following guidelines:</p> <ul style="list-style-type: none"> > the audit is performed in accordance with generally accepted accounting principles; > the audit is performed within 6 months after the 	<input type="checkbox"/> The agency submits a copy of the most recent audit and management letter annually within 30 days after the Board has accepted the audit. <input type="checkbox"/> Board minutes reflect that the Board has reviewed the audit and management letter, if applicable. <input type="checkbox"/> The agency submits a copy of IRS Form annually within thirty 30 days of submission to the IRS.	Self-certification	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		3	All programs

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close of the agency's fiscal year; > the audit, management letter, and 990 (if required) are submitted to CSB within 30 days of being accepted by the agency's Board	<input type="checkbox"/> The agency notifies CSB if a delay is expected in receiving any of these documents.					
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CSB reviews Tier 1 standards annually and 2 standards every 4 years. For years when CSB does not review Tier 2 standards, agency staff certifies compliance with both Tier 2 and Tier 3 standards in the 'Certifying Official' column.

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