

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

**New requirements are in red text and do not apply for the 2022 PR&C review. These requirements will be applicable in 2023.**

**Minor adjustments and clarifications and changes to Tiers are in green text. These changes are applicable for the 2022 PR&C review.**

**Bold are requirements that now apply for the 2022 PR&C review.**

Standard D1	Guideline D1	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency maintains a financial management system that is accurate, clear, and current.</p> <p><b>The agency's financial management system can identify each grant's revenue and expenses separately. For federal grants, the system must include the title and Assistance Listing (formerly CFDA) number.</b></p> <p>Financial staff is qualified to maintain a high-quality financial management system in compliance with federal and other funding requirements.</p> <p>There is an adequate separation of duties.</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Staff can demonstrate the accounting software's ability to track revenues and expenses by grant and project. If the accounting software does not track revenue and expenses by grant and project, staff can demonstrate how they identify revenue and expenses for each grant and project.</li> <li><input type="checkbox"/> <b>Staff can demonstrate that each federal grant can be identified by title and Assistance Listing number.</b></li> <li><input type="checkbox"/> Staff can demonstrate a combination of education and experience consummate with the scope of their responsibilities.</li> <li><input type="checkbox"/> Staff can demonstrate that there is adequate separation of duties to reduce the opportunity for someone to perpetrate or conceal errors,</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>File Review:</b> CSB reviewed the Internal Control Questionnaire.</li> <li><input type="checkbox"/> <b>Discussion:</b> Agency explained its financial management system, including software and allocation method(s), <b>and processing of accurate, current, and complete transactions.</b></li> <li><input type="checkbox"/> <b>Discussion:</b> Agency explained how each grant and project's revenue and expenses are recorded in the accounting system.</li> <li><input type="checkbox"/> <b>Discussion:</b> Agency explained how federal grant titles and Assistance Listing numbers are maintained.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Compliant</li> <li><input type="checkbox"/> Compliant with conditions</li> <li><input type="checkbox"/> Non-compliant</li> <li><input type="checkbox"/> N/A</li> </ul>		1	All programs

Agency:

Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

	misappropriate funds, or other irregularities.	<input type="checkbox"/> <u>Discussion</u> : Agency demonstrated qualifications for high-level finance staff.  <input type="checkbox"/> <u>Discussion</u> : Agency explained its system of internal controls, including segregation of duties.  <input type="checkbox"/> <u>Policy Review</u> : Internal controls are documented in the financial policies.			
<b>Discussion and Basis for Conclusion</b>					

Standard D2	Guideline D2	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Grant expenses and match are consistently charged to appropriate funding sources.  Payments are processed within a reasonable period, including accrued expenses. Expenses are adequately documented.	<input type="checkbox"/> The agency has a procedure that ensures costs and match are charged to the appropriate funding sources.  <input type="checkbox"/> The agency uses HMIS to ensure the same client is not served in a similar program during the same timeframe.	<input type="checkbox"/> <u>Discussion or Policy Review</u> : The agency can describe or provide in writing the procedure for ensuring costs and match are charged to the appropriate funding sources and are not duplicated.  <input type="checkbox"/> <u>Discussion or Policy Review</u> : The agency can	<input type="checkbox"/> Compliant  <input type="checkbox"/> Compliant with conditions  <input type="checkbox"/> Non-compliant  <input type="checkbox"/> N/A		1	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

<p>The agency has a procedure for ensuring there is no duplication of client services.</p> <p>Funds received are appropriately restricted and/or allocated to specific programs.</p> <p>Expenditures are reviewed and approved in compliance with Generally Accepted Accounting Principles and/or funding requirements.</p> <p><b>The agency received prior written approval for equipment purchases with an acquisition cost of \$5,000 or more.</b></p> <p>Federal cash is only drawn on an “as needed” basis and must not be held more than 3 working days.</p> <p><b>The agency periodically reviews vendors to ensure they are not debarred or suspended from participation</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Charges to grants are paid within a reasonable period and checks cleared the bank.</li> <li><input type="checkbox"/> Charges to grants are adequately documented with invoices, bills, expense reports, leases, contracts, etc. Charges to grants have verification of all expenses listed on the invoice, regardless of whether CSB requires submission of documentation.</li> <li><input type="checkbox"/> Staff can describe how cash receipts are posted and can establish an audit trail for CSB payments.</li> <li><input type="checkbox"/> The agency can state name(s) and title(s) of the employee(s) responsible for ensuring that expenditures and payments are compliant with the contract.</li> <li><input type="checkbox"/> There is evidence the payment review and approval process is being implemented.</li> <li><input type="checkbox"/> Grant expenditures do not include unallowable costs, such as entertainment,</li> </ul>	<p>describe or provide in writing the procedure for ensuring the same client is not served in a similar program during the same timeframe.</p> <ul style="list-style-type: none"> <li><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)</li> <li><input type="checkbox"/> <u>File Review:</u> CSB tested at least 10% of transactions on each monthly invoice to verify allowability, accuracy, completeness, and timeliness (HUD CoC- and ESG-funded programs only). Payments to vendors were made within a reasonable period.</li> <li><input type="checkbox"/> <u>File Review:</u> CSB reviewed the grant expenses to verify unallowable costs were</li> </ul>				
--	--	--	--	--	--	--

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

<p style="color: green; margin: 0;">related to federal awards.</p>	<p>contributions, donations, fines, penalties, general governmental expenditures, lobbying, political activities, and sales tax.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b style="color: green;">Equipment purchases received prior written approval to purchase.</b></li> <li><input type="checkbox"/> Federal cash on hand is not held for longer than 3 working days.</li> <li><input type="checkbox"/> <b style="color: green;">The agency does not do business with vendors that have been debarred or suspended from doing business with the federal government.</b></li> </ul>	<p>not charged to the grants.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <u>Discussion:</u> Staff explained the accounts payable process and submitted invoices with adequate documentation.</li> <li><input type="checkbox"/> <b style="color: green;">File review: CSB reviewed equipment purchases over \$5,000 during invoice review to ensure prior written approval was obtained.</b></li> <li><input type="checkbox"/> <u>Discussion:</u> Staff explained how federal grant revenue is reviewed to ensure there is not an excess of cash on hand.</li> <li><input type="checkbox"/> <u>Discussion: Staff explained how the Agency ensures they do not do business with vendors excluded from doing business with the federal government.</u></li> </ul>				
<p><b>Discussion and Basis for Conclusion</b></p>						

Agency:  
Date of Review:

**2022 Program Review and Certification Standards**  
**D. Fiscal Administration**

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"> <li><input type="checkbox"/> <b>The agency uses one of the following to charge indirect costs to the grant:</b> <ol style="list-style-type: none"> <li>(1) Federally-approved indirect cost rate (ICR) agreement. A copy of the signed agreement is submitted to CSB as soon as it is approved.</li> <li>(2) 10% <i>de minimis</i> indirect cost rate</li> <li>(3) Indirect cost plan approved by the City of Columbus. A copy of the indirect cost plan is submitted to CSB as soon as it is approved.</li> <li>(4) If the Agency uses a different method, a written plan for allocating administrative costs is submitted to CSB for approval.</li> </ol> </li> <li><input type="checkbox"/> Agencies cannot charge indirect costs 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.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Policy Review:</b> CSB reviewed the indirect cost allocation plan, if applicable.</li> <li><input type="checkbox"/> <b>File Review:</b> During monthly invoice review, CSB tested that indirect costs were applied consistently to all grants/projects.</li> <li><input type="checkbox"/> <b>File review:</b> During monthly invoice review, CSB ensured: <ol style="list-style-type: none"> <li>(1) that the federal ICR calculations and basis was correct.</li> <li>(2) that the 10% <i>de minimis</i> ICR calculations were correct, ensuring that the Agency used only a modified total direct costs basis.</li> <li>(3) that the City of Columbus indirect cost rate calculations were correct.</li> <li>(4) that the cost allocation plan calculations were correct.</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Compliant</li> <li><input type="checkbox"/> Compliant with conditions</li> <li><input type="checkbox"/> Non-compliant</li> <li><input type="checkbox"/> N/A</li> </ul>		1	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

	<input type="checkbox"/> If an ICR is used for any invoices, it must be applied consistently to all grants/projects from all funders. The only exception is for programs that are paid via performance-based reimbursements.				
--	--	--	--	--	--

**Discussion and Basis for Conclusion**

Standard D4	Guideline D4	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
There is separate accountability of staff time between administrative and programmatic 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 personnel activity reports and/or time sheets to track staff time by day, number of hours for each program/project, and type of activity. Personnel activity reports and/or time sheets are allocated on an hourly basis, reported by pay period, and approved by employees and each employee's	<input type="checkbox"/> <u>File Review</u> : CSB reviewed the Internal Control Questionnaire and timesheets.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions  <input type="checkbox"/> Non-compliant  <input type="checkbox"/> N/A		1	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

	supervisor. Signatures can be physical or electronic.				
	<input type="checkbox"/> Salaries, wages, and fringe benefits cannot be allocated to grants/projects based on estimates or historical data. <b>The basis of allocation can be full-time equivalent (FTE) employees or households served for staff whose time is difficult to split between programs.</b>				
<b>Discussion and Basis for Conclusion</b>					

Standard D5	Guideline D5	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency met budget and funding requirements for match.	<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.  <input type="checkbox"/> Cash and in-kind match must only be used for the eligible activities outlined in 24 CFR 578. Any activity that is allowable under 24 CFR 578 is also allowable under match.	<input type="checkbox"/> <b>Other: CSB tracked match via monthly invoices to ensure the minimum percentages were met.</b>  <input type="checkbox"/> <u>File Review:</u> CSB reviewed cash and in-kind match source documentation, eligibility of use, and allowability of costs.	<input type="checkbox"/> Compliant  <input type="checkbox"/> Compliant with conditions  <input type="checkbox"/> Non-compliant  <input type="checkbox"/> N/A		1	HUD-funded CoC/YHDP programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

	<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.	<input type="checkbox"/> <u>Other</u> : CSB tested disbursements to verify allowability, accuracy, completeness, and timeliness, via monthly UFA monitoring of invoices.				
	<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.	<input type="checkbox"/> <u>Discussion</u> : The Agency explained how they determined the value of in-kind match to ensure they did not exceed fair market value.				
<b>Discussion and Basis for Conclusion</b>						

Standard D6	Guideline D6	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The Agency ensures and documents outreach activities to minority and women's businesses <b>and vendors in labor surplus areas</b> when	<input type="checkbox"/> Agency procurement policies include recordkeeping requirements for outreach activities to minority and women-owned businesses <b>and vendors in labor surplus areas</b> .	<input type="checkbox"/> <u>Policy Review</u> : CSB reviewed documentation of procurement efforts and associated recordkeeping.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant		1	All programs

Agency:  
Date of Review:



## 2022 Program Review and Certification Standards

### D. Fiscal Administration

procuring services and goods.	<input type="checkbox"/> Staff can describe how the program maintains: (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 businesses <b>and vendors in labor surplus areas</b> have an equal opportunity to compete for contracts and subcontracts as sources of supplies, equipment, construction, and services. [24 CFR 85.36(e) or 24 CFR 84.44(b)(1)]	<input type="checkbox"/> <u>Discussion</u> : Agency described procurement activities.	<input type="checkbox"/> N/A			
<b>Discussion and Basis for Conclusion</b>						

Standard D7	Guideline D7	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency retains program income and adds it to the funds committed to the project.	<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 agency, usually	<input type="checkbox"/> <u>File Review</u> : CSB reviewed the Internal Control Questionnaire and documentation of program income as	<input type="checkbox"/> Compliant  <input type="checkbox"/> Compliant with conditions		1	HUD-funded CoC/YHDP programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

<p><b>Program income for the grant is expended prior to the disbursement of grant funds.</b></p>	<p>in the form of tenant rent. The agency adds the program income to the funds committed to the project.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Agencies must report how program income was spent on monthly CoC invoices. Program income must be used for CoC-eligible activities.</li> <li><input type="checkbox"/> Program income can be used as Match.</li> </ul>	<p>part of monthly invoice review and monitoring.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <u>Discussion:</u> The agency explained its program income recording process.</li> <li><input type="checkbox"/> <u>Discussion:</u> The agency explained how program income was expended before grant funds.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Non-compliant</li> <li><input type="checkbox"/> N/A</li> </ul>			
<p><b>Discussion and Basis for Conclusion</b></p>						

Standard D8	Guideline D8	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The governing board will procure an independent certified public accountant to audit the financial statements consistent with the following: (1) The audit is performed in accordance with generally accepted government auditing standards;</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The agency submits a copy of the most recent audit report and management letter annually within 30 days following the governing board's acceptance.</li> <li><input type="checkbox"/> Board minutes reflect the board's review and acceptance of the audit report and management letter. Board minutes reflect review of IRS 990.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <u>File Review:</u> A copy of the agency's audit report, management letter, and IRS 990 were submitted to CSB by the required due dates.</li> <li><input type="checkbox"/> <u>File review:</u> Delays in submission of these documents were communicated to CSB.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Compliant</li> <li><input type="checkbox"/> Compliant with conditions</li> <li><input type="checkbox"/> Non-compliant</li> <li><input type="checkbox"/> N/A</li> </ul>		1	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

<p>(2) A single audit is performed in accordance with 2 CFR 200, Subpart F if the agency's aggregate federal expenditures exceed \$750,000;</p> <p>(3) The audit is performed within 6 months after the close of the agency's fiscal year;</p> <p>(4) The audit report, management letter, and IRS 990 are submitted to CSB within 30 days of being accepted by the agency's Board</p> <p><b>Formerly Tier 3, Standard D14</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The agency submits a copy of the IRS 990 annually within thirty 30 days of submission to the IRS.</li> <li><input type="checkbox"/> The agency notifies CSB if a delay is expected in receiving these documents.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>File Review:</b> The agency confirmed the governing board's acceptance of the audit report and management letter and review of the IRS 990.</li> <li><input type="checkbox"/> <b>File Review:</b> CSB reviewed the audit report, management letter, and IRS 990 report and communicated the results of the review (i.e., annual organizational indicators report) to agency and board leadership within 6 months following receipt of the documents.</li> </ul>				
<p><b>Discussion and Basis for Conclusion</b></p>						

Agency:  
Date of Review:

**2022 Program Review and Certification Standards**  
**D. Fiscal Administration**

Standard D9	Guideline D9	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 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 with an acquisition cost of \$5,000 or more at least every 2 years.</p> <p><b>Formerly Standard D8.</b></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.</p> <p><input type="checkbox"/> (4) The agency will, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.</p>	<p><input type="checkbox"/> <b>Policy Review:</b> CSB reviewed policies on physical inventories and reconciliations for federally purchased and non-federally purchased equipment with an acquisition cost of \$5,000 or more.</p> <p><input type="checkbox"/> <b>File review:</b> CSB reviewed documentation to ensure a physical inventory of equipment had occurred within the past 2 years.</p> <p><input type="checkbox"/> <b>Other:</b> CSB reviewed the inventory records 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
<p><b>Discussion and Basis for Conclusion</b></p>						

Agency:  
Date of Review:

**2022 Program Review and Certification Standards**  
**D. Fiscal Administration**

Standard D10	Guideline D10	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency has a finance/accounting policies and procedures manual.</p> <p><b>The agency has written procurement policies.</b></p> <p><b>Formerly Standard D9.</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> The agency has a written, up-to-date policy and procedure manual for finance and accounting.</li> <li><input type="checkbox"/> <b>The agency's procurement policies adhere to the following:</b> <ul style="list-style-type: none"> <li><b>(1) Standards covering conflicts of interest in the selection, award and administration of contracts or vendor selections;</b></li> <li><b>(2) No real or apparent conflicts of interest for employees, officers or agents;</b></li> <li><b>(3) Avoid unnecessary or duplicative purchases;</b></li> <li><b>(4) Promote use of shared services for common or shared goods and services;</b></li> <li><b>(5) Allow for full and open competition, including prohibiting geographic preferences;</b></li> <li><b>(5) Ensure prequalified lists of vendors are current;</b></li> <li><input type="checkbox"/> <b>(6) Methods of procurement are described and limits of each are noted (micro purchase, small purchase, sealed bids, competitive proposals);</b></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <u>Policy Review</u>: CSB reviewed the Internal Control Questionnaire, financial/accounting policies and procedures manual, <b>and procurement policies.</b></li> <li><input type="checkbox"/> <u>Discussion</u>: Staff discussed recent updates.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Compliant</li> <li><input type="checkbox"/> Compliant with conditions</li> <li><input type="checkbox"/> Non-compliant</li> <li><input type="checkbox"/> N/A</li> </ul>		2	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

	<input type="checkbox"/> (7) Maintain documentation of procurements.				
<b>Discussion and Basis for Conclusion</b>					

Standard D11	Guideline D11	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Letterhead, website, 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, as outlined in the CSB Requirements for Public Materials for partner agencies.  Formerly Standard D10	<input type="checkbox"/> Letterhead, <b>website</b> , or other publicity materials related to the program have the appropriate recognition of funding (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, <b>website</b> , 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

<b>Discussion and Basis for Conclusion</b>						
--	--	--	--	--	--	--

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

Standard D12	Guideline D12	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency's chart of accounts includes a complete listing of the account numbers used.  <b>Formerly Standard D11</b>	<input type="checkbox"/> The agency can provide a chart of accounts for each grant/program.	<input type="checkbox"/> <b>File Review:</b> 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
<b>Discussion and Basis for Conclusion</b>						

Standard D13	Guideline D13	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has the following insurance provisions, notices, and certificates and upon request will furnish 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);	<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"/> <b>All insurances have current policies in force.</b>	<input type="checkbox"/> <b>Other:</b> CSB confirmed posting of wage/hour notice.  <input type="checkbox"/> <b>Other:</b> CSB reviewed various insurances to ensure they were current and in force.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		2	All programs

Agency:  
Date of Review:

## 2022 Program Review and Certification Standards

### D. Fiscal Administration

(6) Fidelity and Crime Insurance; (7) Umbrella Insurance over all primary coverage; (8) Property Insurance; (9) Wage and Hour Notice.  <b>Formerly Standard D12</b>					
<b>Discussion and Basis for Conclusion</b>					

Standard D14	Guideline D14	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
Managers review financial reports, budgeted and actual costs, and supporting documentation in a timely manner.  <b>Budgets are modified as needed following CSB guidance.</b>  <b>Formerly Tier 3, Standard D13</b>	<input type="checkbox"/> There is evidence that managers review financial reports, budget to actual comparisons, and documentation.  <input type="checkbox"/> <b>The agency modifies it's grant budgets as needed.</b>	<input type="checkbox"/> <b>Discussion or Policy Review: The agency described or provided in writing procedures for management review.</b>  <input type="checkbox"/> <b>File Review: CSB reviewed when budgets were modified throughout the fiscal year.</b>	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		2	All programs
<b>Discussion and Basis for Conclusion</b>						

Agency:  
Date of Review:



**2022 Program Review and Certification Standards  
D. Fiscal Administration**

Standard D15	Guideline D15	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency does not do business with the enemy, as defined in 2 CFR 200.215.</p> <p>The agency does not contract with or procure services from telecommunications and video surveillance vendors listed in 2 CFR 200.216.</p>	<p>The agency ensures it does not do business with the enemy or purchase goods or services from telecommunications and video surveillance vendors that are prohibited.</p>	<p>Self-certification</p>	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		3	All programs

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.

Agency:  
Date of Review: