

**2018 Program Review and Certification Standards
D. Fiscal Administration**

New requirements are in red text and do not apply for the 2018 PR&C review. These requirements will be applicable in 2019.

Minor adjustments and clarifications and changes to Tiers are in green text. These changes are applicable for the 2018 PR&C review.

Bold are requirements that now apply for the 2018 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 administrative staff is qualified to ensure high quality of the financial management system in compliance with federal and other funding requirements. There is also an adequate separation of duties.	<input type="checkbox"/> Finance personnel 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, finance personnel can demonstrate how they identify costs for each project. <input type="checkbox"/> Finance personnel can demonstrate a combination of education and experience consummate with the scope of their responsibilities. <input type="checkbox"/> Finance personnel can demonstrate that there is adequate separation of duties to effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities.	<input type="checkbox"/> <u>Discussion:</u> Agency explained to CSB 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 management 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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Discussion and Basis for Conclusion

Standard D2	Guideline D2	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>Costs (direct and indirect) and match are consistently charged to appropriate funding sources. Checks are cut and cleared within a reasonable time period for accrual-based costs. Adequate documentation is on file to verify 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,</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"/> 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 submission of documentation. <input type="checkbox"/> Finance personnel 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) 	<ul style="list-style-type: none"> <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-funded programs only) <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> Agency staff explained the 	<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>federal cash must be drawn solely to accommodate your immediate needs on an “as needed” basis only, and must not be held in excess of three working days (circular 1075 & 1084).</p>	<p>responsible for ensuring that expenditures and payments are in compliance with the contract.</p> <ul style="list-style-type: none"> <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. <input type="checkbox"/> Verify either through cancelled checks or bank statements that payments to outside vendors were made within three business days after receiving funds from CSB. 	<p>accounts payable process and submitted invoices with necessary documentation.</p> <ul style="list-style-type: none"> <input type="checkbox"/> File Review: CSB reviewed bank statements and/or canceled checks to confirm funds are disbursed within 3 days of receipt. <input type="checkbox"/> 				
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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"/> Indirect costs can be charged for sub-recipients, but only up to the first \$25,000 of the sub-award. <input type="checkbox"/> Indirect costs can be charged for contractors up to the first \$25,000 of the contract, only with the approval of the cognizant federal agency that approved the ICR. <input type="checkbox"/> If an ICR is used for any invoices, it must be used on all invoices to all funders. 	<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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Standard D4	Guideline D4	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>There is separate accountability of staff time between administrative and program activities.</p>	<ul style="list-style-type: none"> <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 electronic approval process for employees and supervisors. <input type="checkbox"/> Time for all employees (hourly and salary) must be allocated on an hourly 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>File Review</u>: CSB reviewed timesheets. 	<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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	basis, not a percentage basis.					
Discussion and Basis for Conclusion						

Standard D5	Guideline D5	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
The agency has evidence that match documentation meets budget and funding requirements.	<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. Both cash and in-kind match must only be used for the eligible activities outlined in 24 CFR 578 and 24 CFR 576. Any activity that is allowable under the 24 CFR 578 and 24 CFR 576 guidelines is also allowable under match. <input type="checkbox"/> Cash match can come from any source, including other federal sources (except CoC program funds), State, local, private sources, and Program Income, as long as the funds are not statutorily prohibited to be used as	<input type="checkbox"/> <u>File Review</u> : CSB reviewed in-kind match source documentation, eligibility of use, and tracking onsite. <input type="checkbox"/> <u>Other</u> : CSB tested disbursements to verify allowability, accuracy, completeness, and timeliness, via monthly UFA monitoring.	<input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A		1	HUD-funded CoC programs

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	<p>match.</p> <ul style="list-style-type: none"> <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>Discussion and Basis for Conclusion</p>						

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"/> The agency's procurement policies include record keeping requirements for outreach activities to minority and women-owned business enterprises. <input type="checkbox"/> Staff can describe how the program maintains: 	<ul style="list-style-type: none"> <input type="checkbox"/> <u>File Review</u>: CSB reviewed documentation of procurement efforts and associated recordkeeping. <input type="checkbox"/> <u>Discussion</u>: Agency 	<ul style="list-style-type: none"> <input type="checkbox"/> Compliant <input type="checkbox"/> Compliant with conditions <input type="checkbox"/> Non-compliant 		<p align="center">1</p>	<p>All programs</p>

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	<p>(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;</p> <p>(b) data on the amount of the contract or subcontract;</p> <p>(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. [24 CFR 85.36(e) or 24 CFR 84.44(b)(1)]</p>	<p>described procurement activities.</p>	<p><input type="checkbox"/> N/A</p>			
<p>Discussion and Basis for Conclusion</p>						

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>	<p><input type="checkbox"/> The agency has a procedure that ensures that program income requirements are met.</p> <p><input type="checkbox"/> Program income is the income received by the sub-recipient</p>	<p><input type="checkbox"/> <u>File Review</u>: CSB reviewed documentation of program income.</p> <p><input type="checkbox"/> <u>Discussion</u>: Agency</p>	<p><input type="checkbox"/> Compliant</p> <p><input type="checkbox"/> Compliant with conditions</p>		<p>1</p>	<p>HUD-funded CoC and ESG programs</p>

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	<p>directly generated by a grant-supported activity. The sub-recipient retains program income and adds the program income to the funds committed to the project</p> <ul style="list-style-type: none"> <input type="checkbox"/> Program income must be used for CoC activities, as outlined in 24 CFR 578. <input type="checkbox"/> If the Provider agency pays the full rent amount to the landlord and then the tenant pays a portion of the rent to the Provider agency, the tenant portion of the rent is Program Income. <input type="checkbox"/> If the Provider agency pays a portion of the rent to the landlord and the tenant pays a portion of the rent to the landlord, the tenant portion of the rent is not Program Income, even if the Provider agency and landlord are the same entity. <input type="checkbox"/> If a HUD-funded provider leases a building that already has vending machines and the 	<p>explained its program income recording process.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Non-compliant <input type="checkbox"/> N/A 			
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	<p>provider is permitted to keep vending machine revenue, that revenue is considered program income.</p> <ul style="list-style-type: none"> <input type="checkbox"/> If a HUD-funded provider purchases or operates a residential facility, vending machines are not an eligible expense. Therefore, vending machine revenue in this case would not be considered program income. <input type="checkbox"/> Laundry charges are program income if the laundry facilities are HUD-funded. Revenue from renting space is program income if the space rented is in a HUD-funded facility. <input type="checkbox"/> Section 8 revenue is not program income. Program income can be used as Match. 					
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Standard D8	Guideline D8	Monitoring Method	Conclusion	Certifying Official*	Tier	Program Type
<p>The agency identifies, through a physical inventory, equipment purchased with federal funds and updates its inventory catalog at least every 2 years. All tangible personal property and assets are identified in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Grants 2 CFR Part 200.</p> <p>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, the following requirements are noted for agencies purchasing equipment with federal funds:</p> <p>(1) Equipment records will be maintained accurately. (2) Equipment owned by the Federal Government will be identified to indicate Federal ownership. (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
<p>Letterhead or other publicity materials about programs which 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 of the applicable programs, as outlined in the CSB Requirements for Public Materials for partner agencies.</p>	<ul style="list-style-type: none"> <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. 	<ul style="list-style-type: none"> <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. 	<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 		2	All programs
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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 to support the controls required 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
<p>The agency has the following insurance provisions, notices, and certificates and upon request will furnish certificates evidencing the existence of the following:</p> <p>(1) Worker's Compensation Certificate;</p> <p>(2) Wage and Hour Notice;</p> <p>(3) Professional, General, and/or Property/Casualty insurance for Agency-Owned Property.</p>	<p><input type="checkbox"/> All labor related documents must be posted in areas where all employees can see them and have access to them.</p>	<p><input type="checkbox"/> <u>Other:</u> CSB confirmed posting of wage/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"/> Compliant</p> <p><input type="checkbox"/> Compliant with conditions</p> <p><input type="checkbox"/> Non-compliant</p> <p><input type="checkbox"/> N/A</p>		3	All programs

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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
The governing board will cause its books and records to be audited annually by an independent certified public accountant consistent with the following guidelines: > the audit is performed in accordance with generally accepted accounting principles; > the audit is	<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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<p>performed within 6 months after the close of the agency's fiscal year;</p> <p>> the audit and management letter is submitted to CSB within 30 days after it has been accepted by the agency's Board; and</p> <p>> a copy of IRS Form 990 (if required) is submitted to CSB within 30 days of submission to the IRS.</p>	<p><input type="checkbox"/> The agency notifies CSB if a delay is expected in receiving any of these documents.</p>					
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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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