

## 2021-2022 INVOICE FORM

King County Department Name	
0	
Performance, Strategy and Budget	
Chinook Office Building	
401 Fifth Ave, Suite 810	
Seattle, WA 98104	
Contractor/Subrecipient (Payable to):	
Organization:	0
Attn:	0
Email or Contact:	0
Address, Line 1:	0
Address, Line 2:	0
DUNS #:	0

King County Accounts Payable ONLY	
Purchase Order # / CPA#:	0
Supplier Name:	0
Supplier #:	0
Supplier Pay Site:	ACH
Remit Address:	0
	0
Invoice Date:	
Invoice #:	
Amount to be Paid:	
Note to AP:	
Remit Description:	
Internal contact & phone:	

Program ID:	CPA #	PSB Contract #:	Grant/Contract Period	CCR/CAGE #	Federal CFDA #
0	0	0	0		21.027
Invoice Type/Frequency (select one):		Quarterly	Invoice Service Period:		

Eligible Expense Category	Budget Amount	A: This Invoice/ Reimbursement Request	B: Prior Payments	A+B: Cumulative Through This Invoice	Remaining Budget
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Equipment (> \$5,000 per unit)	-	-	-	-	-
Supplies	-	-	-	-	-
Subawards - Contracted Services	-	-	-	-	-
Subawards - Subrecipients	-	-	-	-	-
Other Direct Costs	-	-	-	-	-
Indirect Costs	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

REFERENCE MATERIAL

Invoice Total: \$ -

I, the undersigned, do hereby certify under penalty of perjury, that this is a true and correct claim for reimbursement of services rendered. I understand that any false claims, statements, documents, or concealment of material fact may be prosecuted under applicable Federal and State laws. This certification includes any attachments which serve as supporting documentation to this reimbursement request. Record retention is required under Department of Treasury Guidance until 12/31/2032.

Approval By:		Date:	
(Contractor Authorized signature as set forth in Contract)			

Funding Sources:										KC ASD ONLY - GENERAL
Source	P	O	E	T	A	Budget	This Invoice: Approved for Payment	Prior Payments	Available Balance	
ARPA / CLFR	0	0	0	0	0	-	-		-	
Total:							-	-	-	
Comments:										
ASD Program/Project Manager Approval for Payment							Date			

## CURRENT INVOICE EXPENSE DETAILS

**ORGANIZATION NAME:**

**INVOICE PERIOD:**

**INVOICE TYPE:** Quarterly

**REQUESTED AMOUNT (\$):** \$0.00



**PROGRAM ID:** 0

**FUNDING SOURCE:** ARPA / CLFR

**INSTRUCTIONS:** Itemize every expense/purchase for which reimbursement is being sought. Invoices and receipts are required for each expense at time of invoice request. Expenses without documentation will not be reimbursed until documentation is received. Timesheets are required for salary and benefit reimbursement requests. If you have questions, contact your King County Grant Manager.

Eligible Expense Category <small>(Select from Dropdown List)</small>	Expense Description	Date of Service	Date of Transaction	Copies of Invoices & Receipts Attached (Y/N)	Unit Name	# Units	Cost / Unit	Total Amount
EXAMPLE OF EXPENSE ENTRY:								
Salaries	Employee Name (Salary Period)	5/1-5/30/2020	5/31/2020	YES	Hours	40	\$ 65.00	\$ 2,600.00
Salaries	Employee Name (Salary Period)	6/1-6/30/2020	6/31/2020	YES	Hours	80	\$ 50.00	\$ 4,000.00
Supplies	Signage	6/1/2020	6/2/2020	YES	Units	5	\$ 100.00	\$ 500.00
Subawards - Contracted	Vendor Name - Contracted Service	7/15/2020	7/31/2020	YES	Month	1	\$ 5,000.00	\$ 5,000.00
Other Direct Costs	Paid Ads Facebook	7/30/2020	7/30/2020	YES	Ads	12	\$ 1,500.00	\$ 18,000.00
Other Direct Costs	Masks	8/5/2020	8/5/2020	YES	50 Pcs-Pack	12	\$ 14.95	\$ 179.40
Other Direct Costs	Copying/printing	8/5/2020	8/5/2020	YES	Pages	100	\$ 0.30	\$ 30.00
Subawards - Subrecipients	Subrecipient Name (month for which the sub was paid)	8/10/2020	8/31/2020	YES	Month	1	\$ 2,500.00	\$ 2,500.00
ENTER YOUR EXPENSES BELOW:								
TOTAL								\$0.00



# PROGRAM PROGRESS REPORT

**Program ID:** Click or tap here to enter text.

**Organization Name:** Click or tap here to enter text.

**CPA#:** Click or tap here to enter text.

**Reporting Period:** Click or tap here to enter text.

## 1. PROGRAM PRIORITIES FOR THIS REPORTING PERIOD:

Provide a short summary or list of activities prioritized for this period.

Click or tap here to enter text.

## 2. PROGRAM ACCOMPLISHMENTS THIS REPORTING PERIOD:

For each program objective listed in the Scope of Work, discuss activities carried out by your organization during this reporting period. Include reporting metrics as available (Quantitative and Qualitative). Attach relevant data as needed with this submittal.

Click or tap here to enter text.

## 3. PROGRAM CHALLENGES:

What, if any, challenges did you face during this reporting period and what actions did you take to address these challenges. If there are any changes to your project goal(s), objective(s) or activities due to challenges faced, please note them in your response.

Click or tap here to enter text.

## 4. PROGRAM EQUITY:

Describe how the organization is ensuring this program is inclusive and serving diverse community needs.

Click or tap here to enter text.

**Submitted by:** Click or tap here to enter text.

**Date Submitted:** Click or tap to enter a date.



# FINAL PROGRAM REPORT

**Program ID:** Click or tap here to enter text.

**Organization Name:** Click or tap here to enter text.

**CPA#:** Click or tap here to enter text.

**Performance Period Covered by This Report:** Click or tap here to enter text.

## 1. PROGRAM OUTCOMES

What measurable and qualitative outcomes did you achieve with this grant funding (report against the performance indicators set in the contract/grant agreement)? What impact do you think this project has had to date? Highlight or attach success stories.

Click or tap here to enter text.

## 2. PROGRAM CHALLENGES

What, if any, challenges did you face implementing this grant program and what actions did you take to address these challenges?

Click or tap here to enter text.

## 3. LESSONS LEARNED

What are the lessons you learned from undertaking this project?

Click or tap here to enter text.

## 4. PROGRAM EQUITY

Describe how the organization ensured this program was inclusive and served diverse community needs.

Click or tap here to enter text.

## 5. LONG-TERM SUSTAINABILITY OUTLOOKS

How have these grant funds been able to support the long-term viability and sustainability of your operations or program?

Click or tap here to enter text.

**Submitted by:** Click or tap here to enter text.

**Date Submitted:** Click or tap to enter a date.



## *Subrecipient Documentation to be Reviewed and Collected*

All of these documents will be collected as part of Closeout. Of note: this is a minimum standard. For each program or project and/or King County Agency or subrecipient, there may be additional documentation required for collection. Please refer to the governing Ordinance and Council/local reporting requirements for the program or project.

Also, during monitoring and/or throughout the life of the program or project, the Grant Managers may review any of the following documentation that is on-hand and may make recommendations as to the sufficiency of the documentation available. Grant Managers will work with the King County Program Lead prior to closeout to ensure that these documents are readily available when needed.

Required Documents From Subrecipients:	Required Specific Examples Include:
Grant Agreement	Agreement, Federal Terms and Conditions, Certification, Scope of Work, FAIN Table, CLFR Data Collection, KC-W9 and all Grant Amendments, <b>Completion and Certification of Required King County Subrecipient Federal Grants Training Courses within 30 days of Award Notification.</b>
Subrecipient Selection Documentation	Notice of Funding Opportunity Proposal/Response Risk Assessment Visible Grant Selection Process
Subrecipient v. Contractor Determination	Checklist
Debarment Check Confirmation	(Sam.gov) – Subrecipient, Contractor, Business Name and Business Owner
Complete Listing of All Beneficiaries Served	Documented Selection Method for All Beneficiaries Listed
Organizational Charts/Staff Lists and Policies, Procedures or written standard operating procedures and policies following the most up to date generally accepted accounting principles	An up-to-date organization chart showing decision making responsibilities, delineations and separation of duties, charter or board of directors documentation, governing documents or bylaws.
Budget/Financial Documentation from Organization's Overall Fiscal Office	General Ledger used to account for ARP Payments and disbursement from such payments to meet eligible expenses and Budget Records
Detailed and Specific Invoices/Receipts for ALL expenditures demonstrating Proof of Charge AND Proof of Payment methods.	(including: Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses if paid)
Program Data or Milestones Completed	(matching SOW to be performed) and Beneficiary data Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Beneficiary (pass-through) data (Documentation to support performance outcomes of contracts, subcontracts, grant awards)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Risk Assessment (Performed on Subrecipients, Contractors, subawards, etc.)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Documented Monitoring Review (Performance Calls (Bi-monthly, Monthly), Desk or Site/Virtual Reviews) (including of the beneficiaries)	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Quality Improvement Plans (Corrective Actions Implemented)	If Applicable Between King County and Grant Recipient

Technical Assistance Logged	Between King County and Grant Recipient
Documented Performance Calls	Between King County and Grant Recipient
Post-Monitoring Risk Evaluation	If Applicable Between King County and Grant Recipient
Prior Single Audits on File (If applicable)	<i>*** If a Single Audit report is not on file for a subrecipient and they have expended more than \$750,000 during the subrecipient's fiscal year, obtain communication between KC and the subrecipient where KC informed the subrecipient of the need to have a Single Audit prepared or the need to provide a Single Audit report to KC. Follow up with KC to obtain the Single Audit report at a later date</i>
Closeout Letter	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees
Documentation of any known conflicts of interest disclosed by the Subrecipient	Between King County and Grant Recipient If Applicable Between Grant Recipient and Subawardees

*Subrecipient's Beneficiary Documentation to be Reviewed and Collected*

<b>Required Documents for Beneficiaries:</b>	<b>Required Specific Examples Include:</b>
Grant Agreement or Application and all Amended Grant Agreements	Agreement, Federal Terms and Conditions, Certification, Scope of Work, FAIN Table, CLFR Data Collection, KC-W9 and all Grant Amendments
Approved Scope of Work	
Debarment check confirmation	(Sam.gov) – Subrecipient, Contractor, Business Name and Business Owner
Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses	
Receipts for Purchases – Examples include invoices, purchase orders, timesheets, and lease agreements.	
Copies of Checks/Invoices Paid – Examples include bank statements, payroll reports, receipts, and canceled checks.	
All documentation listed above for the subrecipient must be collected for the beneficiary by the subrecipient and kept on file per the terms of the award agreement with King County and the subrecipient. The subrecipient must monitor and manage the sub-contract in compliance with the terms of the award agreement with King County.	



# Monitoring Review Areas and Program Reporting Documentation Checklist

During the monitoring review, specific documentation to be collected includes the following. Of note: this is a minimum standard and for each program or project and/or King County Agency or subrecipient there may be additional documentation required for collection – please refer to the governing Ordinance and Council/local reporting requirements for the program or project.

Areas to be Reviewed:	Documentation:	Crosswalk with Program Documents:
<b>Contract and Application</b>	ARP work (King County and grantee)	Subrecipient Agreement
<b>Written Agreements</b>	Agreements with other entities to carry out activities	Any downstream contracts for related activities
<b>Records</b>	Support all actions and expenditures with ARP funds	Monthly Activity Report; Bi-Monthly Expenditures Report; Grant Closeout Report
<b>Resources</b>	Substantiate all time, money and people utilized for completing the activities	Monthly Activity Report; Bi-Monthly Expenditures Report; Grant Closeout Report
<b>Organizational Chart and Key Staff List</b>	Organizational structure and roles and Key staff list	Organizational Chart submitted; Key staff list submitted
<b>Policies and Procedures</b>	Outlining actions, approvals and processes (Not all programs/projects will have; WOB to provide technical assistance as needed)	Financial Policies, procurement policies, program documents (should include program description, eligibility requirements, implementation processes, internal controls, etc.)
<b>Performance</b>	Showing conformance to the policies and procedures	Pre-Award Risk Assessment Questionnaire
	Supporting outcomes and outputs as required in Contract and Scope of Work	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Supporting deliverables met (milestones, deadlines, etc.)	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Showing all reporting requirements met (review reports)	Monthly Activity Reporting/Monthly Calls; Bi-Monthly Expenditures Report; Grant Closeout Report
	Supporting expenditures match reports for periods submitted	Bi-Monthly Expenditure Report
	Supporting Closeout of grant	Grant Closeout Report



**King County**

## **Subrecipient Monitoring Plan**

*for implementation of and use by Subrecipients  
funded by the American Rescue Plan Act (ARP)*

**FAIN:** SLFRP0152

**CDFA:** 21.027 - CORONAVIRUS STATE AND LOCAL  
FISCAL RECOVERY FUNDS



# **Subrecipient Monitoring Plan – *for implementation of and use by Subrecipients funded by the American Rescue Plan***

## **INTRODUCTION**

This document is intended to assist King County staff with the development of a subrecipient monitoring plan for funds allocated to support American Rescue Plan Act (ARP) subrecipients. This document may also be used by subrecipients to monitor and collect beneficiary-level documentation to ensure compliance with ARP and other King County rules and governing Ordinances.

ARP was passed by Congress on March 11, 2021. It is expected to bring an additional \$437M funds to King County to be spent by 2024. During this time, King County should monitor subrecipients and ensure subrecipients are monitoring their beneficiaries – through the life of the program or project being implemented.

The subrecipient monitoring plan also provides a framework to review the progress of subrecipients and determine where follow up or outreach is needed. Furthermore, this is a guide for best practices, and exhibits may be tailored for the specific programs or projects being funded with ARP funds.

This document covers subrecipient monitoring requirements and processes, review topics, assessments, documentation to be collected and retained, and follow-up; and will be used for performance and compliance monitoring and will assist King County and its subrecipients to prepare for an audit in the event the program or project, beneficiary or recipient (all subawards), or King County is audited by either King County internal auditors, State of Washington auditors, or the Department of the Treasury (Treasury) Office of Inspector General (OIG). The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of ARP payments.

**This subrecipient monitoring plan, is specific to subrecipient monitoring only and does not address contractors or other ARP program monitoring details – for more information on these, please refer to the Witt O'Brien's American Rescue Plan Monitoring Plan (as amended), as well as the King County Subrecipient Management and Monitoring Guide (Adapted for CARES Act Coronavirus Relief Fund and updated to include American Rescue Plan Act).**

**Additionally, for purposes of this subrecipient monitoring plan, monitoring is synonymous with subrecipient monitoring and may be used interchangeably throughout this document.**

## **DETERMINATION OF A SUBRECIPIENT**

This monitoring plan focuses on monitoring of subrecipients and may be used for monitoring by subrecipients – of their beneficiaries or recipients of ARP funds. Since this document focuses on subrecipients – they are defined below.

**Per Uniform Guidance (2 CFR, Part 200)<sup>1</sup>, Recipient definitions are as follows:**

**Subrecipient:**

§200.1 Subrecipient means an entity, usually but not limited to a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

**§200.331 Subrecipient and contractor determinations.**

(a) Subrecipients. A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- (1) Determines who is eligible to receive what Federal assistance;
- (2) Has its performance measured in relation to whether objectives of a Federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

**Contractor:**

§200.1 Contractor means an entity that receives a contract.

§200.1 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

**§200.331 Subrecipient and contractor determinations.**

(b) Contractors. A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. See the definition of contract in §200.1 of this part. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Normally operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program; and
- (5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

**Other Definitions include:**

§200.1 Pass-through entity (PTE) means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

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<sup>1</sup> [https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5#se2.1.200\\_11](https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5#se2.1.200_11)

For purposes of this Subrecipient Monitoring Plan – Pass-through entity will be synonymous with King County and/or any subrecipient passing ARP funding on to another subrecipient or subaward. More information related to requirements for pass-through entities is found here: §200.332 Requirements for pass-through entities.

§200.1 Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

For purposes of this Subrecipient Monitoring Plan – Subaward means any recipient of ARP funding by King County or another pass-through entity or subrecipient. All documentation to be collected, as well as rules and regulations will apply to this level (subaward) in order to be compliant with the Uniform Guidance, ARP, King County Ordinances, etc.

Use the “Checklist to Determine Subrecipient or Contractor Classification” to determine if an entity is a subrecipient or contractor (image provided below for reference).

Subrecipient/Contractor \_\_\_\_\_ Program Title & Year: \_\_\_\_\_

#### Checklist to Determine Subrecipient or Contractor Classification

**OBJECTIVE:** Generally, the determination of the relationship with an entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

#### DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR PART 200):

##### Subrecipient:

§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding

##### Contractor:

§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.

§200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

**INSTRUCTIONS:** Complete sections one and two of the checklist by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the local government agency. On occasion there may be exceptions to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the local government agency and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

NAME OF OUTSIDE ENTITY: \_\_\_\_\_

#### SECTION 1 - SUBRECIPIENT

**Description:** A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the contractor:

- ☐ 1. Determines who is eligible to receive what Federal assistance;
- ☐ 2. Has its performance measured in relation to whether objectives of a Federal program were met;
- ☐ 3. Has responsibility for programmatic decision making;
- ☐ 4. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.

#### SECTION 2 - CONTRACTOR

**Description:** A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:

- ☐ 1. Provides the goods and services within normal business operations;
- ☐ 2. Provides similar goods or services to many different purchasers;
- ☐ 3. Normally operates in a competitive environment;
- ☐ 4. Provides goods or services that are ancillary to the operation of the Federal program.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

#### FINAL DETERMINATION:

☐

SUBRECIPIENT

☐

CONTRACTOR

#### OPTIONAL - SECTION 3 - USE OF JUDGMENT (use only when the determination cannot clearly be made using the above criteria)

**Description:** In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

Explanation of Use of Judgment Determination:

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

## SUBRECIPIENT MONITORING OVERVIEW

Monitoring is an on-going process used to ensure compliance, including program or project effectiveness with requirements, rules, and regulations. **On-going monitoring of the financial and programmatic performance of a subrecipient is the responsibility of the King County Agency personnel and is a requirement of the award.** Monitoring processes will begin upon issuance of a subrecipient agreement and will end once the subaward is formally closed.

**As stated in the King County Subrecipient Management and Monitoring Guide (Adapted for CARES Act Coronavirus Relief Fund and updated to include American Rescue Plan Act)<sup>2</sup>:**

***Per Uniform Guidance, monitoring activities MUST include<sup>3</sup>:***

- *Review of financial and performance reports required by King County (2 CFR 200.332(d)(1))*
- *Follow up and ensure subrecipients take timely and appropriate action on all noted deficiencies pertaining to ARP provided to the subrecipient from King County found during monitoring, audit, or other form of review (2 CFR 200.332(d)(2)) and 2 CFR 200.332(d)(4)*
- *Issue a management decision for audit findings pertaining to ARP provided to the subrecipient from King County (2 CFR 200.332(d)(3))*
- *Verify that each subrecipient is audited if the subrecipient expends \$750,000 or more in federal funds during the subrecipient's fiscal year (2 CFR 200.332(f))<sup>4</sup>*
- *Consider whether the results of the monitoring, audit, or other form of review necessitate adjustments to King County's records (2 CFR 200.332(g))*
- *Consider enforcement action against non-compliant subrecipients and their beneficiaries (2 CFR 200.332(h))*

***Mandatory elements of subrecipient monitoring include:***

- *Knowledge and understanding of the terms and conditions of the subrecipient agreement*
- *Regular communication with the subrecipient*
- *Review and approval of invoices and financial reports to verify all costs are allocable, allowable, necessary, and reasonable*
- *Review and approval of technical and progress reports to verify the subrecipient is achieving applicable performance goals*
- *Document supporting subrecipient monitoring efforts*
- *Ensure the subrecipient follows the subaward terms and conditions and applicable statutes and regulations*

As stated in the Treasury's SLFRF-Compliance and Reporting Guidance<sup>5</sup>. Recipients of ARP funding [including King County], specifically Coronavirus State and Local Fiscal Recovery Funds, have the following compliance and reporting responsibilities:

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<sup>2</sup> King County Subrecipient Management and Monitoring Guide (Adapted for CARES Act Coronavirus Relief Fund and updated to include American Rescue Plan Act)

<sup>3</sup> [https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5#sg2.1.200\\_1330.sg3](https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5#sg2.1.200_1330.sg3)

<sup>4</sup> See Subpart F beginning at 2 CFR 500

<sup>5</sup> <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

*Subrecipient Monitoring: SLFRF recipients that are **pass-through entities as defined under 2 CFR 200.1** are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.*

- *First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.*
- *Next, your organization will need to evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.*

*Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.*

Also mentioned in Treasury's SLFRF-Compliance and Reporting Guidance - Recipients must implement robust internal controls and effective monitoring to ensure compliance. Internal Controls Best practices include<sup>6</sup>:

Best Practice	Description	Example
<b>Written policies and procedures</b>	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
<b>Written standards of conduct</b>	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
<b>Risk-based due diligence</b>	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
<b>Risk-based compliance monitoring</b>	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
<b>Record maintenance and retention</b>	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

In addition to this information, monitoring characteristics, objectives, and an outline of the process are found below and should be implemented as part of the subrecipient monitoring effort, including subrecipient monitoring review of beneficiaries or other subaward recipients.

#### **Outline of the monitoring process:**

<sup>6</sup> <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

- Identify high-risk program, project activity, or subrecipients: this may be completed prior to the monitoring review, potentially through a risk assessment and completion of the Pre-Risk Questionnaire, and will depend on program or project type, as well as duration.
- Establish monitoring schedule: this should be done prior to monitoring review and should be done at least once for each program or project.
- Develop monitoring strategy or plan: includes any training or technical assistance that may help to address identified problems.
- Create monitoring review and utilize checklists: examples are provided below, which were adapted from King County, and should be used and/or tailored to the program or project being reviewed.
  - Not all Exhibits must be used; however, as best practice use ones applicable to the program or project being reviewed.
- Draft monitoring issues or potential areas of weakness: review and notate any and all issues relative to conducted monitoring.
- Determine and communicate corrective actions or quality improvement plans: clearly identify problem areas and require necessary quality improvements be made and implemented, including updates to existing policies and/or procedures.

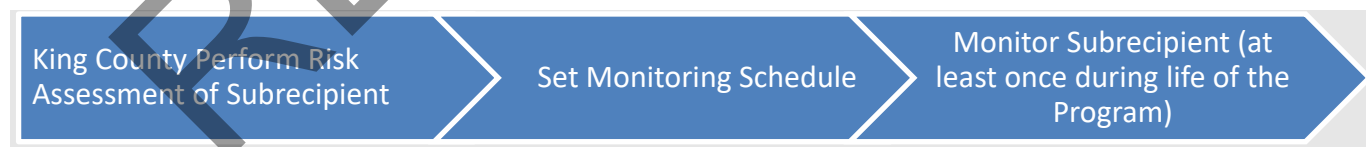
Monitoring reviews may differ based on the program or project, as well as level of risk of the subrecipient.

**At least one monitoring review should be conducted for each subrecipient prior to grant closeout. This is considered a minimum standard and, should time and resource capacity allow, additional monitoring reviews should be conducted.**

**Once the review is complete, address any issues or potential areas of weakness, provide technical assistance as needed, and maintain copies of all records in the Program file for a period of five years after all funds have been expended or returned to Treasury, whichever is later. Financial records and supporting documents related to the award must also be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later<sup>7</sup>.**

## MONITORING PROCESS

This section includes steps to take to perform a monitoring review. The monitoring process involves identifying risk, establishing a monitoring schedule and frequency, establishing a strategy and/or plan, performing the review and noting issues and resolving each, prior to closeout.



For each subrecipient, the monitoring review process includes:

<sup>7</sup> FAQ Response 9.1 <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>



King County to conduct Monitoring of Subrecipient Using Checklist

Issue Monitoring Letter to Subrecipient

Clear any issues or noted deficiencies

King County and Subrecipients to work together and request Technical Assistance as needed

## Establish a Risk Assessment

Prior to award and beginning the monitoring review, a risk assessment should be established. While some programs or projects may use a preexisting subrecipient, some information regarding program or project risk should still be collected and retained. While the level of risk review may vary, some exhibits below should be used to capture the level of risk, before and/or after the program or project is complete. An initial risk assessment of each grant recipient, based on common factors, will identify the level of oversight and number of monitoring checks that should occur throughout the life of the grant.

The results of the risk assessment will provide a range of risks: Low, Medium, High, N/A; and will determine the monitoring schedule, which will include the entities, frequency (bi-monthly, monthly, etc.), and type of monitoring (desk or virtual) as well as any necessary technical assistance.

**KING COUNTY SHOULD CONSIDER THE SUBRECIPIENT'S PERFORMANCE USING CORONAVIRUS RELIEF FUNDING (CRF), AS PART OF THE RISK ASSESSMENT DETERMINATION AND REQUEST TECHNICAL ASSISTANCE PRIOR TO ENGAGEMENT AS NEEDED.**

Use the Risk Assessment Tool to perform a Risk Assessment of the Subrecipient (image provided below for reference).

### Risk Assessment Tool

THIS MAY BE TAILORED BY PROGRAM OR PROJECT AND AGENCY OR SUBRECIPIENT; HOWEVER, THE CRITERIA USED BELOW SHOULD BE EVALUATED AT A MINIMUM

Adapted from King County Office of Performance, Strategy and Budget

**Purpose.** To identify risks associated with issuing a grant to an organization seeking assistance and put appropriate measures in place to ensure that funds are used in accordance with the intended uses outlined in the applicable King County Ordinances, the program scope included as an attachment to the grant agreement, and the federal requirements governing the American Rescue Plan (ARP).

**Methodology.** Review a risk assessment questionnaire completed by the King County Agency or Subrecipient organization receiving a grant as part of the pre-award process and assign an overall organizational risk level: HIGH, MEDIUM, or LOW. The organization's risk score determines what monitoring activities and back-up documentation will be needed for King County to manage effectively the risks associated with the grant. Any additional descriptions provided by organization (e.g., audit reports) may also be used to assist with scoring and final determination.

**HIGH:** A score of 36-50 requires intensive follow-up and improvement based on a thorough evaluation of the grant project and execution of the approved action plan.

**MEDIUM:** A score of 21-35 requires evaluating areas that need improvement and improving those areas based on the approved action plan.

**LOW:** A score of 20 or less generally identifies that the program is at lower risk for potential waste, mismanagement, non-compliance, or fraud.

For medium or high scores, the following monitoring activities will be considered to mitigate risk:

- (1) Providing subrecipients with training and technical assistance on program-related matters;
- (2) Performing on-site or desk reviews of the subrecipient's program operations;
- (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services.

**KING COUNTY SHOULD CONSIDER THE SUBRECIPIENT'S PERFORMANCE USING CORONAVIRUS RELIEF FUNDING (CRF) AS PART OF THE RISK ASSESSMENT DETERMINATION AND REQUEST TECHNICAL ASSISTANCE PRIOR TO ENGAGEMENT AS NEEDED.**

Subrecipient/Contractor Name: \_\_\_\_\_  
Grant Award Number: \_\_\_\_\_  
Grant Project Name: \_\_\_\_\_  
Risk Assessment Completed By: \_\_\_\_\_  
Date Risk Assessment Completed: \_\_\_\_\_

AGENCY SCORE: \_\_\_\_ (see pages 2-3 for detail)

AGENCY RISK RATING: \_\_\_\_ (see pages 2-3 for detail)

### Prior Experience & Contract Amount

Place a "x" in the box to select the score

1. Agency's Experience Managing Contract Funds in the Past 5 Years	Score	"x"
5 years of experience with Local, State or Federal funding.	1	
Less than 5 years of experience with Local, State or Federal funding.	3	
No experience with Local, State or Federal funding.	5	
2. Total CRF Requested	Score	"x"
\$0 - \$49,999.00	1	
\$50,000 - \$99,999.00	2	

\$100,000 - \$499,999.00	3	
\$500,000 - \$999,999.00	4	
\$1 Million or more	5	

### Management Systems and Personnel

Place a "x" in the box to select the score

3. Substantial change in management systems (technology or other) in the past 12 months	Score	"x"
No or low change in key management systems.	1	
Recent change in management systems.	3	
Frequent or multiple changes in management systems.	5	
4. Key Personnel Turnover	Score	"x"
No or low turn-over of key agency staff (e.g., finance or management staff).	1	
Recent turn-over of key agency staff (e.g., finance or management staff).	3	
Frequent and multiple turn-over of key agency staff (e.g., finance or management staff).	5	
5. Agency has capacity to manage and implement federal regulations, including 2 CFR 200 and specific federal funder regulations.	Score	"x"
Yes	1	
No, and requesting technical assistance	3	
No	5	
6. Internal controls are reasonable in accordance with the applicable cost principles? (i.e., segregation of duties, handling of cash, contracting procedures, personnel & travel policies)	Score	"x"
Yes	1	
No	5	

### Audit Reports and Findings

Place a "x" in the box to select the score

7. Agency's Audit Results (or similar Audit review)	Score	"x"
Audit with no findings or corrective actions.	1	
Audit with significant deficiency.	2	
Audit with material weakness finding(s).	3	
Audit with both material weaknesses and significant deficiency findings.	4	
No audit performed (if required).	5	

8. Audit Correction of Compliance Issues	Score	"x"
Not applicable - no audit finding/management letter	1	
Audit finding/management letter requiring corrective actions addressed in a timely manner.	2	
Audit finding/management letter requiring corrective actions NOT addressed in a timely manner.	3	
Audit finding/management letter requiring corrective actions NOT addressed at all	5	

### Financial Stability

Place a "x" in the box to select the score

9. Accounting systems, procedures, and file management for recording transactions	Score	"x"
An automated accounting system that segregates expenditures in place and use.	1	
Transactions are recorded in a combo accounting system (automated/manual), expenditures are segregated using combo system.	3	
Transactions are recorded in a manual accounting system; expenditures are segregated manually.	5	


10. The agency maintains central files for grants, loans, or other type of financial assistance	Score	"x"
Files are maintained centrally.	1	
Files are not maintained centrally.	5	

Reviewer Notes:

## Pre-Award Questionnaire

In addition to King County conducting a Risk Assessment for each subrecipient, King County should also collect the Pre-Award Questionnaire (image provided below for reference) from each subrecipient. This should be collected and used as a basis for King County's Risk Assessment of the Subrecipient.

To Be Completed by the Subrecipient

 **King County**

**Pre-Award Risk Questionnaire**

In compliance with the Department of the Treasury ("federal grantor"), all subrecipients must complete this pre-award risk questionnaire before entering into a sub-agreement with the County. This questionnaire—combined with the County's program staff assessment—will assist the County in determining any conditions/assistance to be included in your sub-agreement for work under this grant per 31 CFR 35. There are no predetermined answers that would automatically disqualify your organization from consideration for an award.

Organization Name: \_\_\_\_\_

Type of Organization Requesting Funding: \_\_\_\_\_

Organization Unique Entity Identifier (e.g., DUNS #): \_\_\_\_\_ Organization Fiscal Year (Start & End Month): \_\_\_\_\_ Date of Form Completion: \_\_\_\_\_

Completed by: \_\_\_\_\_

Name & Title: \_\_\_\_\_ Email Address: \_\_\_\_\_ Phone #: \_\_\_\_\_

**Performance History**

1. Has your organization received a federal award directly from an awarding agency in the past 5 years? If yes, please list the federal grantor agency name, time period, award amount, audit findings (and corrective actions/completion date(s)), and grant number.

\_\_\_\_\_

**Management Systems & Personnel**

1. In the past 5 years, has your organization managed grant funds, loans or other types of financial assistance from any of the following entities?

Federal	<input type="checkbox"/> Yes	<input type="checkbox"/> No
State	<input type="checkbox"/> Yes	<input type="checkbox"/> No
King County	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Private	<input type="checkbox"/> Yes	<input type="checkbox"/> No

2. Does your organization have any new or substantially changed management systems (technological or other) in the past 12 months? If yes, please specify what has changed.

☐ Yes ☐ No

**New/Changed Systems:**

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

3. Has your organization had changes to the following key staff or positions in the past 12 months? If yes, explain in the comments section.

Governing Body	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Executive Management	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Financial Officer	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Risk Manager	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Other Relevant (fill in)	<input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> N/A

\_\_\_\_\_

**4. Does your organization have capacity to manage and implement federal regulations, including 2 CFR 200 and specific federal funder regulations?**

☐ Yes ☐ No ☐ No and Request Technical Assistance (Listed Below)

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

**5. Does your organization have current staff with experience in this type of program?**

☐ Yes ☐ No ☐ If yes, how many? \_\_\_\_\_ If no, is there a staffing plan to hire? \_\_\_\_\_

**6. Is your organization's system of internal controls reasonable in accordance with the applicable cost principles (including the segregation of duties, handling of cash, contracting procedures, and personnel and travel policies)?**

☐ Yes ☐ No ☐ Unsure

**Audit Reports and Findings**

1. Has your organization had an audit or monitoring visit in the last 24 months?

☐ Yes ☐ No

If yes, what type of audit or visit? \_\_\_\_\_ (Please send reports with this form)

2. Are there any unresolved audit or monitoring findings?

☐ Yes ☐ No

If yes, what type of finding(s)? \_\_\_\_\_

**Financial Stability**

1. Which of the following best describes your organization's accounting system?

☐ Manual ☐ Automated ☐ Combo

2. Does your organization have an accounting system in place to segregate expenditures by funding source?

☐ Yes ☐ No

If yes, what type of system? \_\_\_\_\_

3. Does your organization maintain central files for grants, loans, or other types of financial assistance?

☐ Yes ☐ No

**Comments:** Please use this section to provide additional information on the foregoing questions. Be sure to clearly list section and number on which you are providing comment.

\_\_\_\_\_

## Establish a Monitoring Schedule and Frequency

Once the Risk Assessment has been completed, the monitoring schedule and frequency should be established. **At least one monitoring review should be conducted for each subrecipient prior to grant closeout. This is considered a minimum standard and should time and resource capacity allow, additional monitoring reviews should be conducted.**

As soon as staff assignments for conducting monitoring reviews are made, assess the frequency, and establish the schedule of monitoring reviews.

King County should determine if bi-monthly calls, monthly monitoring, or one-time only engagements are needed for the program or project. This is also a time to determine how sample sets will be selected and reviewed.

**As a precaution, given the circumstances of the COVID-19 Pandemic, no on-site monitoring will be conducted.**



“High” risk rated grantees will require more frequent reviews and potentially follow up technical assistance.

### *Establish a Monitoring Strategy and/or Plan*

As noted above, King County will develop a monitoring strategy and/or plan for review of each subrecipient. If a monitoring strategy is not needed, proceed with a monitoring plan.

A Monitoring Strategy is an initial assessment of the monitoring needs of each program or project and reliance is placed on developing an overall framework for King County. A Monitoring Plan is a guide to be developed for King County and may either use templates provided by Witt O’Brien’s or these may be tailored to the exact monitoring needs of the program or project and specific subrecipient. **Please see exhibits found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended) for development of either a Monitoring Strategy or Plan.**

Once you have an established Strategy and/or Plan, use the tools necessary to complete the review. Document outreach efforts – either formal letter or email; perform the review, note if a sampling methodology was used, and document any issues or potential areas of weakness and if corrective action or quality improvements should be taken.

## **MONITORING REVIEW AND DOCUMENT COLLECTION**

As noted above the type and level of review may vary based on the program or project. Once details of the program or project are known, King County will determine if a Monitoring Strategy or Monitoring Plan is needed.

**Should the King County Program Lead wish to perform bi-monthly assessment calls, monthly reviews, or one-time monitoring engagements, please see exhibits found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended) for inclusion in either a Strategy or Plan.**

For all subrecipients, King County should complete a Grant Monitoring Review Template – Detailed Version and only certain sections may apply. See Exhibit 1 below for more information.

Should Technical Assistance be needed, the Technical Assistance Template should be used.

Post Monitoring Risk Evaluation should be used to assess the program or project risk after completion.

If sampling is used, please refer to Internal Control Sampling Guidance.

**All exhibits are found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended).**

### *Monitoring Review Topics*

During the monitoring review, some of the topics that should be monitored are as follows. All documentation reviewed as a part of monitoring should be maintained in program file as a part of monitoring review.

### Monitoring Review Areas and Program Reporting Documentation

Areas to be Reviewed:	Documentation:	Crosswalk with Program Documents:
Contract and Application	ARP work (King County and grantee)	Subrecipient Agreement
Written Agreements	Agreements with other entities to carry out activities	Any downstream contracts for related activities
Records	Support all actions and expenditures with ARP funds	Monthly Activity Report; Bi-Monthly Expenditures Report; Grant Closeout Report
Resources	Substantiate all time, money and people utilized for completing the activities	Monthly Activity Report; Bi-Monthly Expenditures Report; Grant Closeout Report
Organizational Chart and Key Staff List	Organizational structure and roles and Key staff list	Organizational Chart submitted; Key staff list submitted
Policies and Procedures	Outlining actions, approvals and processes (Not all programs/projects will have; WOB to provide technical assistance as needed)	Financial Policies, procurement policies, program documents (should include program description, eligibility requirements, implementation processes, internal controls, etc.)
Performance	Showing conformance to the policies and procedures	Pre-Award Risk Assessment Questionnaire
	Supporting outcomes and outputs as required in Contract and Scope of Work	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Supporting deliverables met (milestones, deadlines, etc.)	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Showing all reporting requirements met (review reports)	Monthly Activity Reporting/Monthly Calls; Bi-Monthly Expenditures Report; Grant Closeout Report
	Supporting expenditures match reports for periods submitted	Bi-Monthly Expenditure Report
	Supporting Closeout of grant	Grant Closeout Report

During the monitoring review, specific documentation to be collected includes the following. Of note: this is a minimum standard and for each program or project and/or King County Agency or subrecipient there may be additional documentation required for collection – please refer to the governing Ordinance and Council/local reporting requirements for the program or project.

*Subrecipient Documentation to be Reviewed and Collected by King County*

Required Documents From Subrecipients:
Grant Agreement (Comprised of Agreement, Federal Terms and Conditions, Certification, and Scope of Work) and all Grant Amendments
<p>Subrecipient Selection Documentation (as found in 2 CFR 200.204 – 206):</p> <ul style="list-style-type: none"> <li>○ Notice of Funding Opportunity (2 CFR 200.204) including: a) Summary information in notice of funding opportunities (Federal Awarding Agency Name; Funding Opportunity Title; Announcement Type; Funding Opportunity Number; Assistance Listing Number(s); Key Dates), b) Availability Period c) Full Text of Funding Opportunity (Full programmatic description; Federal award information; Specific eligibility information; Application Preparation and Submission Information; Application Review Information; Federal Award Administration Information; Applicable Terms and Conditions)</li> <li>○ Proposal/Response based on merit of proposals (2 CFR 200.205)</li> <li>○ Review of Risk (2 CFR 200.206) – Prior to making Federal award (refer to suspension and debarment below); Risk evaluation (including, but not limited to financial stability, management systems and standards, history of performance, audit reports and findings, availability to effectively implement requirements); Risk-based requirements adjustment; and suspension and debarment compliance</li> </ul>
Subrecipient v. Contractor Determination (2 CFR 200.331)
Debarment check confirmation (Sam.gov) – subrecipient, contractor, business name and business owner
FAIN Table – Contract Cover Sheet
King Co. Alternate W-9
FFATA/Treasury Data Collection
Selection Method for Beneficiaries, contractors, vendors, etc.
Complete listing of all Beneficiaries served
Organizational Charts/Staff Lists (showing decision making and separation of duties)
Budget/Financial - General Ledger used to account for ARP Payments and disbursement from such payments to meet eligible expenses and Budget Records
Invoices/Receipts (including: Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses if paid)
Program Data or Milestones Completed (matching SOW to be performed) and Beneficiary data
Financial Performance Reporting (Grant Solutions Reports Completed)
Policies and Procedures or SOP
Beneficiary (pass-through) data (Documentation to support performance outcomes of contracts, subcontracts, grant awards)
Risk Assessment (Performed on Subrecipients, Contractors, subawards, etc.)
Documented Monitoring Review (Performance Calls (Bi-monthly, Monthly), Desk or Site/Virtual Reviews) (including of the beneficiaries)
Quality Improvement Plans (Corrective Actions Implemented)
Technical Assistance Logged
Documented Performance Calls

Post-Monitoring Risk Evaluation
Prior Single Audits on File (If applicable) <i>*** If a Single Audit report is not on file for a subrecipient and they have expended more than \$750,000 during the subrecipient's fiscal year, obtain communication between KC and the subrecipient where KC informed the subrecipient of the need to have a Single Audit prepared or the need to provide a Single Audit report to KC. Follow up with KC to obtain the Single Audit report at a later date</i>
Confirmation that KC and Subrecipients are aware that if they received more than \$750K in FY (2CFR 200.330 Subpart F)
Supporting Documentation – some of this information may be obtained from the executed Agreement
Closeout Letter
Documentation of any known conflicts of interest disclosed by the Subrecipient
Other

### *Subrecipient's Beneficiary Documentation to be Reviewed and Collected by King County*

<b>Required Documents for Beneficiaries:</b>
Grant Agreement or Application and all Amended Grant Agreements
Approved Scope of Work
Debarment check confirmation (Sam.gov) – subrecipient, contractor, business name and business owner
Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses
Receipts for Purchases – Examples include invoices, purchase orders, timesheets, and lease agreements.
Copies of Checks/Invoices Paid – Examples include bank statements, payroll reports, receipts, and canceled checks.
Other

### *Monitoring Review Level*

The Monitor will use the various monitoring checklists and tools below to determine use of funds, and confirm compliance (against application, terms of the subrecipient agreement and program or project requirements).

If periodic (bi-monthly) or monthly monitoring assessments are needed for your program or project, refer to the information below.

### *Periodic Reporting and Bi-Monthly Assessments*

The Bi-Monthly Expenditures Reporting provides an opportunity to review eligibility of actual expenses. Should King County decide to perform bi-monthly assessments, **please see exhibits found in Witt O'Brien's American Rescue Plan Monitoring Plan (as amended).**

This information should be kept in the Program file and will be used as part of the Grant Closeout Report (**refer to Witt O'Brien's American Rescue Plan Closeout Plan**). It will include the following: Budget summary, Expense detail, Activity summary, and Beneficiary Reporting

### *Monthly Assessment Monitoring*

Either a Monthly or Bi-monthly assessment should be conducted as a best practice.

Monitoring assessments may lead to more in-depth monitoring reviews as needed; however, the monthly monitoring assessments will also suffice for monitoring purposes, so long as all issues are noted, and corrective actions/quality improvement plan was carried out. Monitoring should be completed at least once for each subrecipient prior to grant closeout.

As preparation for the call, Monitor will:

- Have reviewed approved scope of work activities and budget.
- Be prepared to confirm the accomplishments are related to approved activities.
- Make note of any modifications requested in scope and/or budget.
- Identify areas that may require technical assistance.

### *Monitoring Calls (either bi-monthly or monthly)*

The steps below should be followed when completing monitoring calls.

The purpose of the monitoring calls will be to:

- Gain insight on accomplishments of the program or project.
- Perform compliance monitoring and general due diligence including review of record keeping requirements.
- Identify any issues/red flags in program or project implementation & provide technical assistance as needed.

For each monitoring call, **please see exhibits found in Witt O'Brien's American Rescue Plan Monitoring Plan (as amended) for inclusion in the Monitoring Plan.** All completed checklists should be kept in the subrecipient file.

## **MONITORING FOLLOW-UP**

### *Documentation*

If subrecipient is found to be in compliance and on track with overall program or project timelines and governing agreements, the summary of the call will suffice as documentation of the monitoring along with required documents from subrecipient to substantiate performance and stated outcomes. No additional communication will be required, unless required by the agreement or governing Ordinance and Council/local reporting requirements.

If compliance or performance issues are found during the call, the Monitor will send an email to the subrecipient within one week of the call that outlines the identified deficiencies and recommends corrective actions. The subrecipient will be asked to submit a corrective action plan within a defined duration.

If issues are identified for corrective action or quality improvement, follow-up actions must be scheduled to address the progress of the resolution. The timing and frequency of the follow-up communication will be determined by the King County Monitor based on the severity of the deficiency. All follow-up actions will be documented.

If/when needs for technical assistance are identified the Monitor will document and follow up as necessary.

If the subrecipient requests changes in budget, eligible activity or other program or project component, the Monitor will document the reason for the requested change, and file it properly with other official records. The Monitor will evaluate the request. If approved, an email will be submitted to the subrecipient codifying the change.

All correspondence, including the monitoring email and all responses from the subrecipient, must be maintained. These records will become part of future risk assessment “experience” documentation as part of the Post Monitoring Risk Evaluation, **please see exhibits found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended).**

### *Periodic Reporting/Monitoring*

Issues identified from the Periodic Reporting/Monitoring should be sent via email within one week of the report’s delivery by the subrecipient. The correspondence will outline expectations for response time in the Corrective Action/Quality Improvement Plan. **Please see exhibits found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended).**

### *Technical Assistance*

When issues or potential areas of weakness are identified as a result of the monitoring review, technical assistance may be required to assist in the resolution of the issue. The objective of technical assistance is to ensure compliance with Federal, state, local regulations or Council requirements, and program or project requirements. The nature and extent of technical assistance should be determined at the discretion of the King County Monitor, King County Program Lead or PSB Executive staff.

Some examples of technical assistance may include: verbal or written advice; formal training; and/or, documentation and guidance.

Evidence of technical assistance should be maintained within the Grantee file. **Please see exhibits found in Witt O’Brien’s American Rescue Plan Monitoring Plan (as amended).**

### **Additional material also available for use, including:**

- American Rescue Plan Monitoring Plan (as amended) – developed by Witt O’Brien’s for internal use and to be shared with King County

- Subrecipient Management and Monitoring Toolkit – developed by Witt O’Brien’s
- Subrecipient Management and Monitoring Guide (Adapted for CARES Act Coronavirus Relief Fund and updated to include American Rescue Plan Act) – developed by King County in partnership with Witt O’Brien’s

**Documentation available for use and implementation in the program or project:**

- Checklist to Determine Subrecipient or Contractor Classification
- FAIN Table Template
- Pre-award Questionnaire
- Risk Assessment Tool

## Exhibit 1: Grant Monitoring Review Template – Detailed Version (Use for Subrecipient Monitoring Reviews)

*Use for Subrecipient Monitoring Reviews and as applicable use for Monitoring of Internal Expenses (Time/Payroll), Direct Beneficiaries and Grantees*

*Additional tools for Internal Expenses, Direct Beneficiaries, and Grantees found below and were adapted from King County and approved for use by the King County Prosecuting Attorney*

Overview of Financial Monitoring Review Process (Virtual Site Visit or Desk Review) Complete for Monitoring of Subrecipients Adapted from King County	
<b>Pre-Visit Preparation</b>	
Coordinate with Program Lead	<input type="checkbox"/> Completed
Coordinate with subrecipient fiscal officer, program director and others as appropriate	<input type="checkbox"/> Completed
Notify subrecipient in writing of:	
Visitation or Desk review date	<input type="checkbox"/> Completed
Purpose of review and necessary information needed	<input type="checkbox"/> Completed
Review materials in grant file (collected prior to or during contract execution):	<input type="checkbox"/> Completed
Subrecipient agreement	<input type="checkbox"/> Completed
Approved budgets	<input type="checkbox"/> Completed
Subrecipient Accounting Policies & Procedures	<input type="checkbox"/> Completed
Subrecipient Personnel rates, paid time off allocation plan and employer paid benefits for employees directly charged to program	<input type="checkbox"/> Completed
Lease Agreements	<input type="checkbox"/> Completed
Audited Financial Statements, including Federal Single Audit, if applicable, plus any Quality improvement Plans	<input type="checkbox"/> Completed

Examine documents and information from prior desk reviews: e.g., financial reports, payment requests, correspondence, emails and/or previous site visit reports and make note of issues/challenges/areas of concern noted	<input type="checkbox"/> Completed
<b><u>Desk Review (Phone call) or On-Site Visit</u></b>	
Conduct entrance meeting with subrecipient program director, fiscal officer, others	<input type="checkbox"/> Completed
Review appropriate policies, procedures, documents, information, and materials	<input type="checkbox"/> Completed
Ask questions, seek clarifications, get explanations, review examples, discuss as needed, request for documentation needed to complete the desk review, if not already provided	<input type="checkbox"/> Completed
Conduct exit meeting and discuss results with program director, fiscal officer, and others	<input type="checkbox"/> Completed
<b><u>Post-Site Visit</u></b>	<input type="checkbox"/> Not Applicable
Prepare timely report describing results and recommendations	<input type="checkbox"/> Completed
Distribute to subrecipient program director, fiscal officer, and others	<input type="checkbox"/> Completed
Request quality improvement plan, with due dates, if needed	<input type="checkbox"/> Completed
Review and agree to quality improvement plan and dates with any needed changes	<input type="checkbox"/> Completed
Arrange for training and technical assistance, as requested or appropriate	<input type="checkbox"/> Completed
Follow-up on items in quality improvement plan ensuring subrecipient has taken appropriate action	<input type="checkbox"/> Completed
Consider appropriate sanctions if subrecipient fails to implement appropriate actions previously agreed to by the subrecipient during monitoring	<input type="checkbox"/> Completed

### Financial Monitoring Review Process (Virtual Site Visit or Desk Review)

Adapted from King County

This is a general review of organization and grant-related financial management systems, policies, records, and documentation to help assess their adequacy and the awardee's compliance with grant provisions and federal requirements. It is NOT an audit. Senior management, financial, business, accounting, and program officials should be available for discussions, as needed. The following documents, records, and information should be readily available for on-site review and discussion.

#### **Subrecipient name:**

☐ Completion of any pre-visit Surveys, Questionnaires, Self-Assessment Tools or Lists

☐ Most recent monitoring reports, results, issues, and quality improvements

#### **General:**



☐ Organizational Chart showing placement of organizational units and individuals responsible for financial and programmatic matters

**General Financial Management:**

☐ Overall description of financial management/accounting system or software used

☐ Financial Management Policies and Procedures dealing with such areas as: cash management including receipts, disbursements & payments, grant expenditures and documentation; purchasing and procurement; time sheets, payroll, and allocation of time, travel, approval and documentation of expenses; check issuance; separation of responsibilities, internal controls; interest; and bank statements.

☐ Current audited financial statements and report (if applicable)

☐ Current single audit report (if applicable)

**Grant Financial Management:**

☐ Description of financial/fiscal management responsibilities – who does what

☐ Internal controls and delegations of authorities to various officials to commit, prepare, review, approve, sign, issue, and record various commitment or obligation documents

☐ Identification of who receives, review, approves, and retains vouchers, invoices, and other source documents and how expenses are coded and allocated to grant(s)

☐ Examples of several vouchers/invoices showing their coding, allocation to grant(s), recording in financial system, and inclusion to periodic reports

**Records & Reports for Grant Expenditures, and Payments:**

☐ Examples of financial accounting system reports/records corresponding to the most recently submitted financial and expenditure reports, etc. showing where the information comes from

☐ Current financial report, expenditure report and reimbursement request

☐ Examples of source documentation for entries in the financial accounting system

☐ Awardee expenditures (current & cumulative) corresponding to the most recent financial report using grant application/award budget format.

☐ Documentation on who prepares, reviews, signs off, and submits financial and expenditure reports

☐ Prohibited activities under the grant

**Management Systems, Personnel, and Internal Controls Monitoring Review Process (Virtual Site Visit or Desk Review)**

**Adapted from King County**

**Does the agency conduct management reviews of all financial transactions?**

☐ Yes

☐ No

**Are all transactions recorded in the General Ledger?**

☐ Yes

☐ No

**If not, what items are tracked by other means?**

**Please list:**

**Are the agency's financial records properly cross-referenced to supporting documentation?**

☐ Yes

☐ No

**Does the agency have standard procedures for segregation of accounting duties, financial reconciliation, and reporting?**

☐ Yes

☐ No

**Does an accounting policies and procedures manual exist that is reviewed and revised, if necessary, at least annually?**

☐ Yes

☐ No

**What was the date of the last update of the accounting policies and procedures manuals?**

**Date:**

**If revenues from other programs are maintained in the same bank account, are revenues for each program clearly identifiable on the accounting records?**

☐ Yes

☐ No

☐ Unsure

**Are cash receipts recorded in the accounting system by someone who does not have access to cash receipts?**

☐ Yes

☐ No

**Do records of deposits contain sufficient information for comparison to the cash receipts journal?**

☐ Yes

☐ No

**Are monthly bank statements received by someone independent of the cash receipt, deposition, and bookkeeping functions?**

☐ Yes

☐ No

**Are bank reconciliations reviewed and signed by appropriate supervisory personnel?**

☐ Yes

☐ No

**Are policies and procedures in place and documented related to the determination of the allowability of costs?**

☐ Yes

☐ No

**Are the expenditures evaluated to see if they are necessary, reasonable, and eligible?**

☐ Yes

☐ No

**Are all disbursements paid with sufficient documentation? (i.e., invoices, bid documentation, receipts, contract agreements, lease)**

☐ Yes

☐ No

**Are time records with hours worked on programs/activities signed by the employee and reviewed and approved by a supervisor (or documented supervisor designee) prior to payroll submission?**

☐ Yes

☐ No

### Monitoring Review Process (Virtual Site Visit or Desk Review)

*Use Primarily for review of Direct Beneficiaries and Awardees*

**Adapted from King County**

This is a general review of organization and grant-related financial management systems, policies, records, and documentation to help assess their adequacy and the awardee's compliance with grant provisions and federal requirements. It is NOT an audit. Senior management, financial, business, accounting, and program officials should be available for discussions, as needed. The following documents, records, and information should be readily available for monitoring review and discussion.

#### **General:**

- ☐ Organizational Chart showing placement of organizational units and individuals responsible for financial and programmatic matters
- ☐ Proof of Program Delivered
- ☐ Verification the expenses incurred during the approved period
- ☐ Receipts required and collected (if so, provide copy)

#### **Grant Financial Management:**

- ☐ Description of financial/fiscal management responsibilities – who does what
- ☐ Internal controls and delegations of authorities to various officials to commit, prepare, review, approve, sign, issue, and record various commitment or obligation documents
- ☐ Identification of who receives, review, approves, and retains vouchers, invoices, and other source documents and how expenses are coded and allocated to grant(s)
- ☐ Examples of several vouchers/invoices showing their coding, allocation to grant(s), recording in financial system, and inclusion to periodic reports

#### **Records & Reports for Grant Expenditures, and Payments:**

- ☐ Examples of financial accounting system reports/records corresponding to the most recently submitted financial and expenditure reports, etc. showing where the information comes from
- ☐ Current financial report, expenditure report and reimbursement request
- ☐ Examples of source documentation for entries in the financial accounting system

☐ Grantee expenditures (current & cumulative) corresponding to the most recent financial report using grant application/award budget format.

☐ Documentation on who prepares, reviews, signs off, and submits financial and expenditure reports

☐ Prohibited activities under the grant

### **Monitoring Review Process (Virtual Site Visit or Desk Review)**

*Use Primarily for review of Internal Expenses (Time/Payroll)*

**Adapted from King County**

This is a general review of organization and grant-related financial management systems, policies, records, and documentation to help assess their adequacy and the grantee's compliance with grant provisions and federal requirements. It is NOT an audit. Senior management, financial, business, accounting, and program officials should be available for discussions, as needed. The following documents, records, and information should be readily available for monitoring review and discussion.

#### **General:**

☐ Organizational Chart showing placement of organizational units and individuals responsible for financial and programmatic matters

☐ Proof of Program Delivered

☐ Verification the expenses incurred during the approved period

☐ Timesheets and Payroll Records collected (if so, provide copy)

☐ Expense Records collected (if so, provide copy)

#### **Grant Financial Management:**

☐ Description of financial/fiscal management responsibilities – who does what

☐ Internal controls and delegations of authorities to various officials to commit, prepare, review, approve, sign, issue, and record various commitment or obligation documents

☐ Identification of who receives, review, approves, and retains vouchers, invoices, and other source documents and how expenses are coded and allocated to grant(s)

☐ Examples of several vouchers/invoices showing their coding, allocation to grant(s), recording in financial system, and inclusion to periodic reports

<b><u>Records &amp; Reports for Grant Expenditures, and Payments:</u></b>
<input type="checkbox"/> Examples of financial accounting system reports/records corresponding to the most recently submitted financial and expenditure reports, etc. showing where the information comes from
<input type="checkbox"/> Current financial report, expenditure report and reimbursement request
<input type="checkbox"/> Examples of source documentation for entries in the financial accounting system
<input type="checkbox"/> Awardee expenditures (current & cumulative) corresponding to the most recent financial report using grant application/award budget format.
<input type="checkbox"/> Documentation on who prepares, reviews, signs off, and submits financial and expenditure reports
<input type="checkbox"/> Prohibited activities under the grant