

**NORTH DAKOTA WORKFORCE DEVELOPMENT COUNCIL -  
STATE COMMISSION ON NATIONAL AND COMMUNITY SERVICE**

**AmeriCorps Site Visit Fiscal Monitoring Guide**

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**North Dakota Workforce Development Council – State Commission on National and Community Service  
AmeriCorps State Formula Site Visit Fiscal Monitoring Guide  
Instructions**

No box should be left empty, please note the following:

Mark with a:

- Y = Accurate
- No = Non-Compliant
- N/A = Not applicable to this program
- XX = Questions/items not reviewed. Make note to file to explain and plans to follow up.

**I. PRE-VISIT PLANNING, PREPARATION AND NOTICE TO SUB-GRANTEES:**

	<b>Description</b>	<b>Procedure</b>	<b>Completed</b>
<b>Notification of sub-grantee</b>	Fiscal monitoring will be completed on-site at the sub-grantees primary location	<p>Notice to be given at least 2 weeks prior to on-site monitoring</p> <p>Notification of the monitoring visit and the scope of the visit</p> <p>Copy of the letter retained in the file</p>	
<b>Review Applicable Laws, Rules, and Regulations</b>	<ul style="list-style-type: none"> <li>✓ AmeriCorps Provisions</li> <li>✓ AmeriCorps State sub-grantee contract</li> <li>✓ State Commission AmeriCorps Fiscal Manual</li> <li>✓ AmeriCorps State Formula reporting requirements</li> </ul>	Review the requirements applicable to the subgrantee.	

	<b>Description</b>	<b>Procedure</b>	<b>Completed</b>
<b>Review Applicable Laws, Rules, and Regulations cont'd.</b>	<ul style="list-style-type: none"> <li>✓ OMB Circulars that apply (A-21, A-87, A-102, A-110, A-122 and / or A-133)</li> </ul>		
<b>Pre-Visit Desk Review</b>	<p>Obtain copies of information to review before fieldwork:</p> <ul style="list-style-type: none"> <li>✓ Contract files</li> <li>✓ Previous fiscal monitoring visits</li> <li>✓ A-133 audit reports</li> <li>✓ Web Based Reporting System</li> <li>✓ Financial Status Reports</li> <li>✓ Requests for Reimbursements</li> <li>✓ Match requirements</li> <li>✓ Any other documentation required to complete the fiscal monitoring</li> </ul>	Compile and review the necessary documents to be used in the fiscal monitoring.	

## II. ON-SITE MONITORING VISIT:

<b>Accounting system and management controls</b>	<p>Obtain and document an understanding of the sub-grantees general ledger</p> <p>Determine how the grant is reported on the sub-grantees general ledger and the account numbers that are used</p>	Inquire of the sub-grantees management, accounting personnel, and other key individuals	
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<b>Cash Receipts</b>	Obtain and document an understanding of the sub-grantees procedures for accounts receivable and cash receipts	Inquire of the sub-grantees management, accounting personnel, and other key individuals	
<b>Cash Disbursements</b>	Obtain and document an understanding of the sub-grantees procedures for cash disbursements, member payments, and vendor payments	Inquire of the sub-grantees management, accounting personnel, and other key individuals	
<b>Reconciliation</b>	<p>Obtain and document an understanding of the sub-grantees procedures for records retention, records that are kept, and backup of information</p> <p>Obtain copies of reimbursement requests filed with the Department of Commerce, the Periodic Expense Reports and Financial Status Reports filed on WBRS</p>	<p>Inquire of the sub-grantees management, accounting personnel, and other key individuals</p> <p>Reconcile the information reported on the financial reports to the sub-grantees financial records</p>	
<b>Cost Allocation</b>	Determine if the sub-grantee has a an approved cost allocation plan in place, document an understanding of the sub-grantees cost allocation plan and if costs are allocated to the AmeriCorps grant properly	The sub-grantee must keep records and make available timely, complete and accurate compliance information	

<b>Program Income</b>	Determine if sub-grantee has generated an program income applicable to the AmeriCorps grant and if the income was appropriately accounted for	Inquire of the sub-grantees management, accounting personnel, and other key individuals	
<b>Cash and In-kind Match</b>	<p>Obtain and document the sub-grantees cash and in-kind match requirements, source, and method of allocating</p> <p>Contributions will be accepted as part of the sub-grantees matching share when such contributions meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>✦ They are verifiable from sub-grantee records.</li> <li>✦ They are not included as contributions for any other federally-assisted program.</li> <li>✦ They are necessary and reasonable for the proper and efficient accomplishment of objectives.</li> <li>✦ They are allowable under applicable cost principles.</li> </ul>	<p>Obtain a copy of the approved cost allocation plan</p> <p>Inquire of the sub-grantees management, accounting personnel, and other key individuals</p> <p>Inquire of the sub-grantees management, accounting personnel, and other key individuals</p> <p>The Corporation's share of the cost of activities carried out under the grant cannot exceed their contract limits. The sub-grantee may provide for its operational matching amount through state, local, or non-federal sources. The sub-grantee must provide the funding for living allowances from non-federal cash sources.</p> <p>AmeriCorps will pay up to 85</p>	

		percent of the cost of health care coverage that includes the minimum benefits specified by AmeriCorps.	
<b>Allowable Costs</b>	<p>Obtain and document an understanding of the sub-grantees allowable costs to be charged to the grant</p> <p>Allowable costs / activities may include:</p> <ul style="list-style-type: none"> <li>* Recruiting, training and supervising AmeriCorps members</li> <li>* Living allowances</li> <li>* Health insurance premiums</li> <li>* Child-care benefits</li> <li>* Certain employment-related taxes</li> <li>* Staff and other costs for program management</li> <li>* Internal evaluations</li> <li>* Reimbursement of grantee administrative costs</li> </ul> <p>Un-allowed costs / activities may include:</p> <ul style="list-style-type: none"> <li>* A direct benefit to any business organization organized for profit, labor union, religious activities or assist or deter union</li> </ul>	<p>The sub-grantee may not include the value of direct community service performed by volunteers. However, the sub-grantee may include the value of volunteer services contributed to the organization such as accounting, audit, and training of staff.</p> <p>Inquire of the sub-grantees management, accounting personnel, other key individuals</p> <p>Review sub-grantee agreement for allowable costs</p> <p>Review the expenditures charged to the grant to determine if allowable</p> <p>Review the amount of administrative expense charged to the grant. No more than 5% of the assistance provided can be used for administrative expenses of the sub-grantees.</p>	

	<p>organizing</p> <ul style="list-style-type: none"> <li>* Impair existing contracts for services</li> <li>* Organize protests or petitions</li> <li>* Finance the outcome of an election to Federal, State or local public office</li> </ul>	<p>Review the amount of living allowances paid to members. The allowance may be between 100 percent, but not more than 200 percent, of the total average annual subsistence allowance provided to VISA volunteers.</p> <p>The limits on living allowances are as follows:</p> <table border="1"> <thead> <tr> <th><u>Year</u></th> <th><u>Min. - Max.</u></th> </tr> </thead> <tbody> <tr> <td>2003-2004</td> <td>\$9,900 - \$19,800</td> </tr> <tr> <td>2004-2005</td> <td>\$10,197 - \$20,934</td> </tr> </tbody> </table>	<u>Year</u>	<u>Min. - Max.</u>	2003-2004	\$9,900 - \$19,800	2004-2005	\$10,197 - \$20,934	
<u>Year</u>	<u>Min. - Max.</u>								
2003-2004	\$9,900 - \$19,800								
2004-2005	\$10,197 - \$20,934								
<b>Property and Equipment</b>	Determine if sub-grantee purchase any property or equipment with AmeriCorp funds.	Inquire of the sub-grantees management, accounting personnel, and other key individuals							
<b>Payroll</b>	Obtain and document an understanding of the sub-grantees payroll procedures	<p>All salaries and wages charged directly to the grant or to matching funds must be supported by signed time and attendance records for each individual employee.</p> <p>The sub-grantee must keep time and attendance records on all AmeriCorps members. The records must be signed and dated both by the member and an individual with oversight</p>							

		responsibilities for the member.	
<b>Subcontracting procedures</b>	<p>Determine if the contract allows sub-grantee to subcontract any parts of the contract</p> <p>If allowable, obtain and document an understanding of the sub-grantees subcontracting procedures</p>	Inquire of the sub-grantees management, accounting personnel, and other key individuals	

**III. Documenting an understanding of the accounting systems and internal controls:**

<b>Review Expenditures Incurred</b>	<p>Obtain from the sub-grantee a list of expenditures charged to the AmeriCorp grant.</p> <p>Determine allowability and applicability to the AmeriCorp grant.</p>	<p>Select a minimum of 10% or 15 Operating transactions, whichever is greater, to review.</p> <p>Select a minimum of 10% or 15 Administrative transactions, whichever is greater, to review.</p> <p>Select a minimum of 10% or 15 Member transactions, whichever is greater, to review.</p>	
<b>Cash and In-kind Match</b>	<p>Obtain from the sub-grantee a list of reported match transaction allowed to the AmeriCorp grant.</p> <p>Determine allowability and applicability to the AmeriCorp</p>	Select a minimum of 10% or 15 match transactions, whichever is greater, to review.	

	grant.		
<b>Reports</b>	Obtain the reimbursement requests reports filed with the Department of Commerce, and PERs and FSRs filed on WBRs	Reconcile the reimbursement requests to the PERS and the PERS to the FSR to the expenditures booked by the sub-grantee	

**IV. CURRENT FINDING(S) OR RECOMMENDATION(S) MADE TO THE SUB-GRANTEE:**

<b>Current Finding(s) or Recommendation(s)</b>	<b>Discussed with Management: Yes / No? (Notes)</b>

<b>Report on Fiscal Monitoring</b>	Upon completion of the fiscal review, a report must be generated indicating any findings or management concerns and any recommendations made to the sub-grantee concerning compliance with program requirements.	Upon completion of the fiscal review, a letter must be sent to the sub-grantee indicating any concerns expressed and / or recommendations made to or by the sub-grantee or review team.
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