

Exhibit 10-3
Housing Opportunities for Persons With AIDS
(HOPWA) Program

6509.2 REV-5 CHG-2

Guide for Review of HOPWA Financial Management			
Name of Program Participant:			
Staff Consulted:			
Name(s) of Reviewer(s)		Date	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). Except for questions 20 and 40, if the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding**."

Instructions: This Exhibit is designed to monitor a program participant's conformity to financial management requirements. The HOPWA program participant's financial management system is to be reviewed for compliance with 24 CFR Part 84 (for grants made to nonprofit organizations or institutions of higher education) or 24 CFR Part 85 (for grants made to states and units of local government). The Exhibit is divided into eight sections: Financial Management System; Advances; Internal Controls; Accuracy of Report Information; Salaries and Wages; Indirect Costs; Minority-Owned Financial Institutions; and OMB Circular A-133. Additional instructions for a review of compliance with OMB Circular A-133 are provided on a worksheet in Section IX. The sampling guidance in Section 10-5 of the introduction to this Chapter should be followed in selecting financial transactions to review.

Questions:

A. FINANCIAL MANAGEMENT SYSTEM

1.

Does the program participant have written procedures covering the recording of transactions, an accounting manual and a chart of accounts or other documentation of proper accounting? [24 CFR 574.450]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Describe Basis for Conclusion: 	

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2.

Does the program participant maintain a policy manual or other written procedures covering the authority for approving financial transactions? [24 CFR 574.450]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

3.

Does the program participant identify expenditures in its accounting records according to eligible activities identified in the approved Consolidated Plan or approved competitive applications? [24 CFR 91.220 for units of local government; 24 CFR 91.320 for states; 24 CFR 574.240 for competitive grants]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

4.

Do the fiscal records indicate evidence that the program participant has effective internal control and accountability of all grant funds, property and other assets? [24 CFR 574.450]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

5.

Does a review of the sample transaction records indicate that grant expenditures were eligible costs under regulations? [24 CFR 574.300(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

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6.

If the program participant draws down HOPWA funds on an advance basis, do the financial records reveal that payments made for eligible costs occurred within three business days of the deposit of grant funds? [24 CFR 574.605 and 24 CFR 84.22 or 24 CFR 85.23, as applicable]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion: 	

7.

Are the financial transactions drawn for this review supported by adequate source documentation, e.g., invoices, contracts, or purchase orders? [24 CFR 574.605 and 24 CFR 84.22 or 24 CFR 85.23, as applicable]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

8.

Does the program participant identify expenditures by: <ul style="list-style-type: none"> • specific grant for approved projects for <u>formula</u> grants; or • by approved budget line items for <u>competitive</u> grants? [24 CFR 574.605, 24 CFR 84.21(b)(2) or 85.20(b)(2), as applicable]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

9.

Do accounting records include unexpended/unobligated balances? [24 574.605, 24 CFR 84.21(b)(2) or 24 CFR 85.20(b)(2), as applicable]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

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B. ADVANCES

10.

If the program participant requests funds in advance (and not on a reimbursement basis), does the participant minimize the time elapsed between the transfer of funds from the U.S. Treasury and disbursement by the participant? [24 CFR 574.605 and 24 CFR 84.22(a) or 24 CFR 85.21(b), as applicable]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion 	

11.

a. Does the participant submit the SF-272, Federal Cash Transactions Report? [24 CFR 574.605 and 24 CFR 84.52(a)(2) or 24 CFR 85.41(c), as applicable]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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Describe Basis for Conclusion: 	
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b. If the answer to “a” above is “yes,” has the participant submitted timely and complete reports in the SF-272 for the last 3 reporting periods? [24 CFR 574.605 and 24 CFR 84.52(a)(2) or 24 CFR 85.41(c)(4), as applicable]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
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Describe Basis for Conclusion: 	
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c. In its review of these reports, has HUD identified any problems where cash advances have been received and held in excess of three days?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

12.

If grant advances are deposited into an interest-bearing account, what provisions been made for return of interest income to HUD? [24 CFR 574.605 and 24 CFR 84.22(l) or 24 CFR 85.21(i), as applicable]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

C. INTERNAL CONTROLS (Reference for some of the questions: GAO/AIMD-98-21.2.1, "Framework for Federal Financial Management System Checklist," May 1998)

13.

a. Does the program participant have an organization office staffing chart that sets forth the actual lines of responsibility? [24 CFR 574.605]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

b. Are duties for key employees of the program participant defined so that financial transaction principles for separation of duties are likely to be followed? [24 CFR 574.605 and 24 CFR 85.20, as applicable]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

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<p>c. Has the program participant obtained fidelity bond coverage for responsible officials? [24 CFR 574.605]</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p> 	
<p>d. Does the program participant's chart of accounts include a complete listing of the account numbers used to support the control needed to ensure that resources used do not exceed resources authorized? [24 CFR 574.605]</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p> 	
<p>e. Does the program participant's approval controls provide reasonable assurance that appropriate individuals approve recorded transactions in accordance with management's general or specific criteria? [24 CFR 574.605]</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p> 	
<p>f. Does the program participant's controls over the design and use of documents and records provide reasonable assurance that transactions and events are properly documented, recorded, and auditable? [24 CFR 574.605]</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p> 	

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g. Does the program participant's segregation of duties controls effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities in the normal course of duties? [24 CFR 574.605]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

h. Is it clear that all personnel are responsible for communicating upward the program participant's operating problems and noncompliance with laws and regulations? [24 CFR 574.605]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

i. Does the program participant's internal control procedures support its ability to prepare financial statements that are fairly presented in conformity with generally accepted or other relevant and appropriate accounting principles and regulatory requirements? (One level of assurance of the accuracy and integrity of data is provided by the attainment of an unqualified opinion on the audited annual financial statements and internal controls.) [24 CFR 574.605]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

D. ACCURACY OF REPORT INFORMATION

14.

a. How does the program participant demonstrate that its systems and/or procedures ensure that accurate information is collected and reported to HUD and that such systems and/or procedures comply with Federal policies and requirements governing reporting? [24 CFR 91.520, 24 CFR 574.450 and 24 CFR 574.520]	
Describe Basis for Conclusion: 	

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b. Does the financial information (e.g., drawdowns, unexpended balances) recorded in HUD’s financial management systems (e.g., LOCCS, IDIS) match the official accounting records of the program participant for the period covered by the last CPD-required performance report? [24 CFR 91.520, 24 CFR 574.450 and 24 CFR 574.520]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

c. Does the program income information in the program participant’s official accounting records for the period covered by the most recently completed performance report match the performance report information? [24 CFR 91.520, 24 CFR 574.450 and 24 CFR 574.520]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

15.

a. Does the program participant have a system for tracking program income generated by subrecipients or other entities to which funds are passed through? [24 CFR 574.605, 24 CFR 24 CFR 84.21(b)(3) or 24 CFR 85.20(b)(3), as applicable]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: 			

b. If program income is retained by the subrecipient or pass-through entity, does the program participant have a system for ensuring that such income is reported in a timely and accurate manner?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: 			

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<p>c. Upon expiration of any agreements between the participant and the subrecipient and/or pass-through entity, does the participant have a system for ensuring:</p> <ul style="list-style-type: none"> i. the timely and accurate transfer of any funds to be returned to the participant; and/or ii. the time and accurate transfer of outstanding loans or accounts receivable? 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>Describe Basis for Conclusion:</p> 	

E. SALARIES AND WAGES

16.

<p>Are charges to the HOPWA program for salaries and wages, whether treated as direct or indirect costs, consistent with the generally accepted policies or practices of the governmental unit or organization and approved by a responsible official(s)? [24 C FR 574.605, OMB Circular A-87, Attachment B, #8(h)(3), or OMB Circular A-122, Attachment B, #8(m)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>Describe Basis for Conclusion:</p> 	

17.

<p>a. For employees working solely on the HOPWA program, are charges for their salaries and wages supported by periodic certifications or reports that the employees worked solely on that program for the period covered by the certification or report? [24 CFR 574.605, OMB Circular A-87, Attachment B, #8(h)(3), or OMB Circular A-122, Attachment B, #8(m)]</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<p>Describe Basis for Conclusion:</p> 	

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b. Were the certifications or reports prepared at least semi-annually and signed by the employee or a supervisory official having first hand knowledge of the work performed by the employee? [24 CFR 574.605, OMB Circular A-87, Attachment B, Section 8(h)(3), OMB Circular A-122, Attachment B, Section 8(m)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

c. For employees working on multiple activities or cost objectives, are charges for their salaries and wages supported by personnel activity reports or equivalent documentation, which meet the requirements of the Circular? [24 CFR 574.605, OMB Circular A-87, Attachment B, Section 8(h)(3), OMB Circular A-122, Attachment B, Section 8(m)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

F. INDIRECT COSTS

18.

a. Are indirect costs charged to the program?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

b. If indirect costs are charged to the program, have Cost Allocation Plans and/or an Indirect Cost Rate proposal been developed in accordance with OMB Circular A-87, Attachment A, Section F (for units of state and local government) or OMB Circular A-122, Attachment A, Section C (for nonprofit organizations), or OMB Circular A-21, J.8 (for institutions of higher education)? [24 CFR 574.605]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

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c. Is there any evidence to indicate that costs are not being billed in accordance with the Indirect Cost Rate? [24 CFR 574.605; OMB Circular A-87, Attachment A, Section F, or OMB Circular A-122, Attachment A, Section C, or OMB Circular A-21, J.8]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion: 	

G. MINORITY-OWNED FINANCIAL INSTITUTIONS

19.

Has the program participant used minority-owned financial institutions in conjunction with the grant program? (Note: Because program participants are <u>not required</u> to use minority-owned financial institutions, they are encouraged to do so pursuant to 24 CFR Section 84.22(j) and 85.21(h), a “No” response to this question would NOT constitute a finding.)	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

H. OMB CIRCULAR A-133: AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Instructions: Program participants under many CPD programs are subject to OMB Circular A-133, which establishes audit requirements pursuant to the Single Audit Act Amendments of 1996 for states, local governments, and non-profit organizations that receive Federal aid. The Circular defines responsibilities for implementing and monitoring those requirements. Program participants that, in turn, provide Federal funds to secondary organizations are called pass-through entities. For simplification purposes, the term “subrecipient” will be used in this guide to refer to all such secondary organizations. Pass-through entities are required by OMB A-133, § __.400(d) to establish systems to oversee subrecipient compliance with A-133. This section of the Exhibit is designed to assist in determining whether the participant is in compliance with the required elements of an audits management system. An audits management review worksheet is attached to help document the results from testing a sample of grants to subrecipients against the participant’s control system.

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20.

Does the program participant meet the threshold, or have any subrecipients that meet the threshold, for having a single audit performed? If no, stop here.	<input type="checkbox"/>	<input type="checkbox"/>
Yes No		
Describe Basis for Conclusion:		

21.

What is the program participant's means of ensuring that audits are conducted to meet all of the following:
<ul style="list-style-type: none"> a. at the proper time? [OMB Circular A-133, §___.320(a)] b. by independent, qualified personnel? [OMB Circular A-133, §___.305] c. In a manner which meets the Comptroller General's audit standards? [OMB Circular A-133, §___.500]
[24 CFR 574.650]
Describe Basis for Conclusion:

22.

a. Does the program participant's audit report include an opinion on whether the financial statements are presented fairly in all material aspects in conformity with GAAP and whether the schedule of expenditures is presented fairly in all material respects?	<input type="checkbox"/>	<input type="checkbox"/>
[24 CFR 574.650, OMB Circular A-133, §___.310(a)]		
Describe Basis for Conclusion:		

b. Do the program participant's financial statements reflect its financial position, results of operations or changes in net assets and, where appropriate, cash flows for the fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>
[24 CFR 574.650, OMB Circular A-133, §___.310(a)]		
Describe Basis for Conclusion:		

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23.

a. What is the program participant's procedure for informing subrecipients of the OMB Circular A-133 audit requirements? [24 CFR 574.605, OMB Circular A-133, § __.400(d)(2)]	
Describe Basis for Conclusion:	

b. Has the program participant determined if subrecipients expending \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] met the requirements of OMB Circular A-133?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

24.

a. Are the financial statements of subrecipients presented fairly in all material respects in conformity with generally accepted accounting principles?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

b. Are the schedules of expenditures of Federal awards presented fairly in all material respects in relation to the financial statements of subrecipients taken as a whole?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

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25.

<p>Does the program participant ensure that each subrecipient/project sponsor audit has determined whether the subrecipient has internal accounting and other control systems to provide reasonable assurance that it is managing Federal financial assistance programs in compliance with applicable laws and regulations? (24 CFR 574.605 and OMB Circular A-133, § __.400(d)(3) and (4), as well as § __.500(c))</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p> 	

26.

<p>Did the program participant review each audit report of its subrecipients that expended \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] to determine whether the audit report states the subrecipient has complied with laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs?</p>
<p>Describe Basis for Conclusion:</p>

27.

<p>Did the program participant ensure that audit reports of its subrecipients that expended \$300,000 or more in Federal awards in the fiscal year [\$500,000 or more for fiscal years ending after December 31, 2003] were submitted within 30 days after receipt of the auditor's report, but not later than nine months after the end of the audit period (or such longer period agreed to in advance by the program participant)?</p>
<p>Describe Basis for Conclusion:</p>

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28.

How does the program participant ensure that audit costs are allowable as a direct cost, or as an allocated indirect cost, as determined in accordance with the applicable OMB cost principles? [24 CFR 574.605, OMB Circular A-133, § ____.230, and § ____.400(d)(4)]
Describe Basis for Conclusion:

29.

Does the program participant have a means for determining what corrective actions by the subrecipient are necessary and appropriate to resolve findings and that such actions are taken? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(5)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

30.

Does the system ensure that the program participant issues management decisions for audit findings within six months after receipt of subrecipient audit reports, and provide follow-up to ensure that the subrecipient takes appropriate and timely corrective action? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(5)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

31.

Does the program participant have a means for deciding whether the subrecipient audit necessitates adjustment of the participant's records? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(6)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

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32.

Did record review disclose any items that should have been adjusted in the program participant's records, but were not? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(6)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

33.

Does the program participant's system or procedure require each subrecipient to permit independent auditors and participant staff to have access to the records and financial statements, as necessary, to comply with the Circular? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(7)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

34.

What is the program participant's process for reviewing and reaching determinations to accept or reject findings and properly documenting such determinations? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(5)]
Describe Basis for Conclusion:

35.

Does the program participant have a process for referral of agency-contested findings and recommendations to senior level officials, outside of the normal chain of command, for resolution? [24 CFR 574.605, OMB Circular A-133, §§ ____.400(d)(5) and ____.510(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

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36.

a. Does the program participant have a system or procedure to promptly inform HUD and federal law enforcement authorities of illegal acts or irregularities? [24 CFR 574.605, OMB Circular A-133, § ____.400(d)(3)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

b. If yes, what is procedure(s)/criteria used in determining when to notify authorities?
Describe Basis for Conclusion:

37.

Is there a procedure to establish an account receivable from the subrecipient when a monetary sanction is involved? [24 CFR 574.605 and OMB Circular A-133, § ____.224]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

38.

Is there a means of ensuring consistent treatment of all audit findings? [24 CFR 574.605]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

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39.

<p>Does the program participant make positive efforts to use small businesses, minority-owned firms, and women's business enterprises in procuring audit services, and does its system encourage localities or subrecipients/subgrantees to do the same? (Note: Because program participants are <u>not required</u> to use minority-owned financial institutions, but encouraged to do so pursuant to OMB Circular A-133, §___.305(a), a "No" response to this question would NOT constitute a finding.)</p>	<input type="checkbox"/> <input type="checkbox"/> Yes No
<p>Describe Basis for Conclusion:</p>	

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Guide for Review of Financial Management			
OMB Circular A-133 Audits Management System Review Worksheet			
Name of Program Participant:			
Name(s) of Reviewer(s)		Date	

Instructions: This worksheet is intended to supplement the information contained in the Section VIII. OMB Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations, of this Exhibit. Where subrecipient audits are reviewed to confirm the implementation of the program participant’s system, select a sample of grants and insert the names of the subrecipients in column (a) and the fiscal year end dates in column (b) of Part I. Insert due dates and receipt deadlines in columns (c) through (e) of Part I; and answer “yes” or “no,” as appropriate, in columns (f) through (j) of Part II.

PART I - RECEIPT DEADLINES

	Subrecipient Name	Fiscal Year End Date	Audit Report Date	Audit Due Date	Audit Received Date
	(a)	(b)	(c)	(d)	(e)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

PART II - WERE REQUIREMENTS MET (YES/NO)?

X	A-133 Met?	Corrective Actions Accepted?	Corrective Actions Documented?	Corrective Actions Taken?	Corrective Actions Taken in 6 months?
	(f)	(g)	(h)	(i)	(j)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

PART III - CONCLUSIONS

Explain responses, including problems noted or delays in complying with the required deadlines.
Describe Basis for Conclusion: