

**S.C. Department of Public Safety  
Highway Safety Grant Program  
Financial Monitoring Form**

(rev. 05/04)

**APPENDIX A**

**RFP#** \_\_\_\_\_ **Date reimbursement received by subgrantee** \_\_\_\_\_  
**Amount** \_\_\_\_\_  
**Date deposited and bank name** \_\_\_\_\_

1. **Paid to** \_\_\_\_\_ **Date** \_\_\_\_\_  
**Amount** \_\_\_\_\_ **Check No.** \_\_\_\_\_ **Invoice marked paid?** \_\_\_\_\_  
Does the invoice amount agree with the check amount? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**  
Was there an Authorization for Payment of invoice? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**

Any "No" response, explain

2. **Paid to** \_\_\_\_\_ **Date** \_\_\_\_\_  
**Amount** \_\_\_\_\_ **Check No.** \_\_\_\_\_ **Invoice marked paid?** \_\_\_\_\_  
Does the invoice amount agree with the check amount? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**  
Was there an Authorization for Payment of invoice? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**

Any "No" response, explain

3. **Paid to** \_\_\_\_\_ **Date** \_\_\_\_\_  
**Amount** \_\_\_\_\_ **Check No.** \_\_\_\_\_ **Invoice marked paid?** \_\_\_\_\_  
Does the invoice amount agree with the check amount? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**  
Was there an Authorization for Payment of invoice? \_\_\_\_\_ **Yes** \_\_\_\_\_ **No**

Any "No" response, explain

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**D. Items Inventoried**

[Empty box for item inventory]

**E. Summary Comments**

**(Include summary of financial findings and recommendations for correction and/or improvement)**

[Empty box for summary comments]

Monitoring Report Submitted by:

\_\_\_\_\_  
Senior Accountant  
Grants Accounting

\_\_\_\_\_  
Date

Monitoring Report Reviewed by:

\_\_\_\_\_  
Manager  
Grants Accounting

\_\_\_\_\_  
Date

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**C. Accounting Records**

- |   | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| 1. Does the subgrantee have a procedure to balance the general ledger with the bank statement each month?                                       | _____      | _____     | _____      |
| 2. Do the accounting entries in the ledger(s) include references and cross references?  | _____      | _____     | _____      |
| 3. Does the accounting system identify and trace expenditures reimbursed with federal dollars?  | _____      | _____     | _____      |
| 4. Does the subgrantee have an accounting system in place which would prevent them from incurring obligations in excess of:                     |            |           |            |
| a. The total amount of the grant  | _____      | _____     | _____      |
| b. The total for each budget item   | _____      | _____     | _____      |
| 5. Are audits scheduled and conducted in compliance with OMB Circular A-128 or A-133 as indicated on the Acceptance of Audit Requirements Memo? | _____      | _____     | _____      |
| 6. What was the TOTAL Federal expenditure for your agency last year? (Statement of Federal Financial Assistance)                                | _____      |           |            |
| 7. Who is the CPA firm conducting the audit?  | _____      |           |            |
| 8. What is the subgrantee's fiscal year?  | _____      |           |            |

Comments

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- |  | Yes   | No    | N/A   |
|--|-------|-------|-------|
| 5. Other   |       |       |       |
| a. Are there any line items under Other?   | _____ | _____ | _____ |
| b. Indirect Cost (State Agencies): Is an approved indirect cost plan on file?                | _____ | _____ | _____ |
| c. Were purchases made through proper bidding procedures?                                    | _____ | _____ | _____ |
| d. Are promotional items such as child seats, bicycle helmets, etc. stored in a secure area? | _____ | _____ | _____ |

Comments

- |  | Yes   | No    | N/A   |
|--|-------|-------|-------|
| 6. Program Income: Has the project generated income? | _____ | _____ | _____ |

Comments

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	Yes	No	N/A
3. Travel – Are mileage logs properly maintained?	_____	_____	_____
RFP# _____ Month of: _____ # of miles shown on Mileage log _____			Total miles claimed for month: _____
RFP# _____ Month of: _____ # of miles shown on Mileage log _____			Total miles claimed for month: _____
RFP# _____ Month of: _____ # of miles shown on Mileage log _____			Total miles claimed for month: _____
RFP# _____ Month of: _____ # of miles shown on Mileage log _____			Total miles claimed for month: _____

Comments

	Yes	No	N/A
4. Equipment			
a. Is there a line item for Equipment?	_____	_____	_____
b. Was equipment purchased through proper bidding procedures?	_____	_____	_____
c. Has a Property Control Form been completed and submitted to the OHS?	_____	_____	_____
d. Are detailed inventory records maintained on equipment purchased with grant funds?	_____	_____	_____

Comments

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**SECTION II: FINANCIAL MANAGEMENT REVIEW**

**A. Subgrantee Grant File Review**

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1. Does the subgrantee maintain a grant fiscal file that includes the following?			
a. Approved grant application and signed grant award			
b. Grant budget revisions			
c. Other related correspondence			

Comments

**B. Grant Budget Categories**

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1. Personnel			
a. Are personnel funded under this grant?			
b. Is there a written job description on file?			
c. Is there any other source of funding for this employee?			
d. Are time sheet records maintained?			
e. Is employee paid hourly?			

Comments

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
2. Consultants			
a. Is there a line item for Consultants?			
b. Is there an executed contract on file?			
c. Was the contract reviewed and approved by the OHS prior to execution?			
d. Is the bid solicitation/tabulation on file?			
e. If individual consultants have been employed, is there a resume on file?			

Comments

