

**Mississippi Office of Highway Safety**

**Monitoring Tool**

**Mississippi Office of Highway Safety**

Document Request

*\*If applicable, the following documents must be provided at the beginning of the monitoring visit.*

**1. General Financial Documents**

1. Financial statements (Balance Sheet, Income Statement, Changes in Fund Balance, Cash Flow Statement)
2. Chart of accounts
3. General ledger
4. Reconciliation of subsidiary ledgers to general ledger
5. List of authorized check signers
6. Payroll register

**2. Grant Specific Financial (monitoring period only)**

1. Grant Application
2. Modifications, extension approvals
3. Original timesheets: functional timesheets/time logs/cards/attendance reports along with the applicable time study allocation plan
4. Vouchers supporting all claimed operating expenses, including the following: purchase orders, receiving reports and vendor invoices
5. Canceled checks, check stubs, and/or cash receipts (ensure secondary signature, if applicable)
6. Contracts: Services/Consultant contracts and lease agreements, sole source or open bid process documentation and rate of pay
7. If applicable, Project Income (PI): all source documents describing the type of PI earned, when PI was earned, how much was earned and how it was expended
8. Equipment Inventory list for grant funded purchases to include: equipment description, identification number, source, title holder, acquisition date, cost, percentage of federal funds used in the cost, location, use, condition, and disposition date
9. Vouchers supporting all claimed equipment expenses, including the following: purchase orders, receiving reports and vendor invoices
10. Indirect cost rate agreement (if applicable)

**3. Program Related Source Documentation**

1. Reports: Project Agreement, Project Modifications, Sub-grantee Monthly Report
2. Required certifications for activity, training certification reimbursed by the MOHS and/or additional certifications required by MOHS.
3. Contracts: signed written contract(s)
4. Documentation to support services provided by contractor including activities performed and evaluation services
5. Equipment purchased with MOHS funds available for monitoring visit (current and past)

**4. Citation Document**

1. STEP (Overtime) Form
2. Individual Officer Report (Full Time) Form
3. Grant funded citations
4. Agency citations

**OTHER**

1. Job description for grant funded positions: As it relates to overtime

2. A copy of the Governing Board of Resolution /Approval Authority Body

4-Step Process to MOHS Monitoring

**\*Program Manager monitoring process**

1. **Pre-visit:**
	1. Desk Audit Review *(ongoing)*
	2. Schedule visit *(30 days before visit)*
	3. Reschedule Letter *(when applicable)*
2. Monitoring Visit:
	1. Bring a Working Monitoring Field Instrument
	2. Copy of Grant Program Agreement
	3. Copy of Sub-grantee files
	4. Conduct exit review
3. **Monitoring Report:** *(21 business days after Monitoring Visit)*
	1. Corrective Action Findings letter/ Compliance Site Visit letter
	2. Sub-grantee has 30 days to correct any findings
4. **Close Out Process**

Certification letter of monitoring compliance from Sub-grantee

**Monitoring Trouble Signs**

The following characteristics are indicators of potential problems with a grant-funded project and should be considered “red flags” which warrant further examination:

* **Late starts**
* **Low/no activity**
* **Slow expenditure rates**
* **Late reports**
* **Discrepancies on reports**

**General Monitoring Info**

* Review all data with the Project Director and other appropriate operational personnel on-site to ensure that project objectives are being met.
* Review of supporting documentation.

* Assessment of effectiveness of project.
* Confirmation of the accuracy of reported data.
* Documentation submitted and written approval for any travel or mileage reimbursement.
* Review Public Information and Education (PI&E) materials used.
* Documentation verifying minimum training requirements is satisfied (if applicable).
* Determination that expenditures are on schedule.
* Insure that position descriptions have been provided for the grant file for all positions assigned
* Documentation of any problems or concerns.
* Identification of any deficiencies or recommendations for corrective action.
* Fully complete On-site Monitoring form. Do not just give “Yes” or “No” responses on the form.

**Mississippi Office of Highway Safety**

**Entrance Form**

**Applicant Agency: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |
| --- |
| Sub-grantee Grant #: Review Date: |
| Federal Funds Awarded: Federal Funds Expended:  |
| Match funds claimed to date: Number of budget modifications:  |
| Project Period:  |
| Persons employed by the grant: **Full time**: **Part time:**  |
| Name: Title:  |
| Contact Number: Site Visit Date: |
| Address: Monitor:  |

**Persons Interviewed During Monitoring Visit**

**Name : Title: Contact Number:**

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

***Project Director/Grant Administrator: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

***Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

**\*Make a copy for yourself and the Sub-grantee**



**Monitoring Field Instrument**

**Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Sub-grantee Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Sub-grantee Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Forms on File**

Sub-grantee must have a copy of the following in **Agency Files:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Check one (1)** | **YES** | **NO** | **NA** |
| **Seat belt policy** |  |  |  |
| **Written warning citation policy** |  |  |  |
| **Pursuit policy** |  |  |  |
| **Overtime (STEP) policy** |  |  |  |
| **Checkpoint policy** |  |  |  |
| **Saturation patrol policy** |  |  |  |
| **DUI enforcement policy** |  |  |  |
| **Agency seat belt survey procedures must be provided if usage rate is identified as a performance measure within agreement** |  |  |  |
| **Review of Audit Reports *[****2 CFR Part 200.328 and 331 (Super-circular****]*** |  |  |  |
| **Indirect Cost Rate Agreement** |  |  |  |
| **Leave policy (personal, vacation, sick, holiday, and military)** |  |  |  |
| **Payroll policy: Overtime policy**  |  |  |  |
| **Payroll policy: Payroll schedule (**schedule should include beginning and ending dates of pay periods and paycheck dates for the grant cycle) |  |  |  |
| **Notes:** |

**Monitoring Information**

**-Compare the accounting records (general ledger, expense detail report, etc.) to support the expenditure amount requested.**

**- Audit trail: trace the accounting records to the expenditure receipts.**

**\*View their accounting mechanism for balancing expenditures (spreadsheets, QuickBooks etc.)**

|  |  |
| --- | --- |
| **Grant Number:** | **Award Amount:** |
| **Total reported expenditures as of date:** | **Amount found on internal accounting records:** |
| **Funding Source:** | **Budget Amount:** |
| **Check one (1) for each question:** | **Yes** | **No** | **NA** |
|  | Do financial records correspond with reimbursement request? |  |  |  |
|  | Has any over run or under run in expenditures been documented with appropriate explanation? |  |  |  |
|  | Has budget modification been completed for projected overruns or under run in cost categories?  |  |  |  |
|  | Will the jurisdiction receive $750,000.00 or more in federal funds during the current fiscal year? If so, has the agency been audited in accordance with the Single Audit Circular? *2 CFR Part 200.328 and 331 (Super-circular)* |  |  |  |
|  | Has a copy of the audit been sent to the MOHS? |  |  |  |
|  | Is there evidence of project-specific training? SFST, ARIDE, DRE etc. |  |  |  |
|  | If an agency grant funds full-time positions with federal funds, and the agency transferred existing personnel to grant, is there evidence the sub-grantee hired new employees to replace the positions funded with federal funds? If no, explain. (Local and state funds cannot be supplanted with federal funds) |  |  |  |
| **Check one (1) for each question:** | **Yes** | **No** | **NA** |
|  | Is this a conditional grant? |  |  |  |
|  | Has the accounting system used by the sub-grantee been reviewed by MOHS? |  |  |  |
|  | Is there evidence of proper claim review and approval by authorized officials? |  |  |  |
|  | Provide full and complete documentation copied and reviewed by the Program Manager of a Claim for Reimbursement from the agency grant file(This is your sample). Does the sample match the paid claim in the MOHS grant file? |  |  |  |
|  | Is there reasonable separation of duties in the financial process to provide for adequate internal controls? |  |  |  |
|  | Is claimed costs part of the approved budget in the MOHS Grant Agreement? |  |  |  |
|  | Were claimed costs incurred within grant award period? |  |  |  |
|  | Are claims for Reimbursement submitted on a regular and timely basis? If no costs have been incurred, have zero claim forms been submitted by the sub-grantee? |  |  |  |
|  | Are claimed costs supported by time sheets, vouchers, invoices, purchase orders, etc.? |  |  |  |
|  | If indirect costs are being claimed, are they consistent with the indirect cost rate that was established in the MOHS grant agreement? Has an indirect cost letter been provided for the grant file? |  |  |  |
|  | Is there evidence to support claimed project match by sub-grantee? (If applicable) |  |  |  |
|  | Are total expenditures reasonable in relation to length of time project has been implemented? |  |  |  |
|  | Does the project produce income? If yes, please explain and provide documentation.  |  |  |  |
|  | Attend LEL meetings as required by the MOHS? |  |  |  |
|  | Participate in national blitz campaign? Provide copy of blitz campaign forms. |  |  |  |
| **Notes:** |

**Personnel Records Instrument**

**\*Take a sample**

* Obtain copies of the timesheets covering at least two pay periods
* Review and obtain the accounting records showing the actual charges.
* Review the actual tickets (A minimum of 5 samples) officers administered during the shift hours charged to grant

Using these documents, complete the matrix below.

Refer to *OMB Circular 2 CFR Part 200 Subpart E*

List pay periods reviewed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Employee Name/Position | # of Hrs. charged | Regular hours | Over Time | Pay Period | Salary Rate | **Notes** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Notes:  |

**Equipment Purchases**

**\*Information is obtained from their records.**  **Physically inspect each piece of equipment.**

**\*All computers regardless of value will be tagged with a DPSP inventory tag.**

|  |  |  |  |
| --- | --- | --- | --- |
|  **Check one (1) for each question** | **Yes** | **No** | **NA** |
|  | Has the requested equipment been purchased? |  |  |  |
|  | If equipment has been purchased, was a MOHS property inventory control form completed? |  |  |  |
|  | Has all federally funded equipment $1,000 or more been marked with DPSP inventory tag?  |  |  |  |
|  | Has all federally funded equipment been included in the inventory data base? |  |  |  |
|  | Were local purchasing and bidding procedures followed? |  |  |  |
|  | Does the agency maintain its own inventory list, and if so, are federally funded purchased items marked as such? |  |  |  |
|  | Has the sub-grantee conducted a physical inventory of the equipment and reconciled its property records at least once a year? |  |  |  |
|  | Does it appear the sub-grantee has an adequate control system to safeguard the equipment or supplies to prevent loss, damage or theft? |  |  |  |
|  | Has any equipment been disposed of? If Yes, ensure that the disposition is consistent with State and Federal regulations**\*Provide copies of disposition** |  |  |  |
| **Notes:** |  |  |

***Equipment Sampling Tool***

**(Choose from your files before visit)**

**Review MOHS Inventory Lists before visit.**

Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Serial # | DPS Inventory #  |
| Amount of purchase: | Date of purchase: |
| Condition of Equipment: | Location of Equipment:   |
| Did the sub-grantee obtain an adequate number of quotes from qualified sources? | Yes | No | NA |

Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Serial # | DPS Inventory #  |
| Amount of purchase: | Date of purchase: |
| Condition of Equipment: | Location of Equipment:   |
| Did the sub-grantee obtain an adequate number of quotes from qualified sources? | Yes | No | NA |

Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Serial # | DPS Inventory #  |
| Amount of purchase: | Date of purchase: |
| Condition of Equipment: | Location of Equipment:   |
| Did the sub-grantee obtain an adequate number of quotes from qualified sources? | Yes | No | NA |

Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Serial # | DPS Inventory #  |
| Amount of purchase: | Date of purchase: |
| Condition of Equipment: | Location of Equipment:   |
| Did the sub grantee obtain an adequate number of quotes from qualified sources? | Yes | No | NA |
| If applicable, did the sub-grantee ensure that the contract was not awarded to a debarred or suspended party? | Yes | No | NA |

|  |
| --- |
| **Notes:** |

**Contracts:**

**When monitoring projects which contain third-party contracts consider the following:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Were MOHS state policies and procedures followed on any contracts awarded under MOHS federally-funded grant projects? | Yes | No | NA |
|  | Has the sub-grantee provided copies of the contracts for the grant file? | Yes | No | NA |

**Continuation Projects:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Has the project demonstrated great merit or the potential for significant long range benefit? | Yes | No | NA |
| 1. **2.**
 | Is there documentation to support the required non-federal match? | Yes | No | NA |

**Program Income:**

**On projects with potential program income, consider the following:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **1.**
 | Has program income been used to further the objectives of the project? | Yes | No | NA |
| 1. **2.**
 | Has program income been used to satisfy cost-sharing or matching requirements and, if so, has such use been approved by the MOHS Office Director as required? | Yes | No | NA |

**Reviewer Reminder:** Review and obtain a copy of agency financial documentation(Ex: Pay Mode report, General Ledger to show grant funds expended/received, Revenue and Expenditure Fund report, etc.)

**Financial Management:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | All Records Reconcilable - The subsidiary records and the original source documentation must support all general ledger account entries. The format of the subsidiary records is determined by the sub-grantee; however, the sub-grantee must be able to show with documentation (i.e., spreadsheet. QuickBooks etc.) that general ledger entries can be traced (reconciled) | Yes | No | NA |
|  | The accounting system must provide accurate and current financial reporting information. Does the sub-grantee accounting records and supporting documentation maintain a clear audit trail? | Yes | No | NA |
|  | Were the sub grantee’s accounting records sufficient to report the level of detail required? | Yes | No | NA |
|  | Grant funds cannot be used to reimburse the sub-grantee for equipment obtained prior to the execution of a Grant Agreement. Does the sub-grantee comply with this requirement? | Yes | No | NA |
|  | Was all approved equipment purchased in the first quarter of the grant award period? If not why? | Yes | No | NA |
|  | Did sub-grantee adhere to the “Buy America” purchasing regulations concerning all equipment purchased with MOHS grant funds over $5,000.00 (per item)? | Yes | No | NA |

**Reviewer Reminder:** Review federal award performance measure(s), strategies, and tasks by quarters.

**Program Management-Performance Measure(s) and Target(s):**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. **1.**
 | Is the agency on schedule to meet the performance goals agreed upon in the Federal Award? | Yes | No | NA |
| 1. **2.**
 | Did the agency meet performance targets each quarter as noted in the tasks by quarters in the Federal Award? (If no, please explain) | Yes | No | NA |
| 1. **3.**
 | Are there any problems, delays, or adverse conditions which will materially impair the agency’s ability to meet the objective of the Federal Award? (If yes, please explain)(Ex: low man power, changes in department personnel, budget cuts, resignations, etc.) | Yes | No | NA |
| 1. **4.**
 | Are there consecutive months of no activity (3 or more months of zero activity) | Yes | No | NA |

**Notes:**

**Enforcement Projects**

**Reviewer Reminder:** Review and obtain copies of grant funded citations for specific period(s). Verify STEP forms & IOR’s for personnel signatures. Supervisor working the detail cannot be the same person signing the form in which they are working.

**When monitoring enforcement projects, especially when payment for overtime is authorized, consider the following:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Check one (1) for each question** | **YES** | **NO** | **NA** |
|  | Overtime claimed by unauthorized officials (i.e., Program Administrator, non-enforcement employees). |  |  |  |
|  | Repetitive periods of no or low-productivity (i.e., blank worksheets, low citation rates, etc.). |  |  |  |
|  | Front/back loading worksheets (i.e., this situation entails an officer writing all of the traffic tickets during either the first hour or last hour of the overtime period). |  |  |  |
| **Notes:** |

**Mississippi Office of Highway Safety**

***SUMMARY OF MONITORING REVIEW (Exit Form)***

**Onsite Monitoring Type: (check one)**

Programmatic Only\_\_\_\_\_\_\_\_

Financial Only\_\_\_\_\_\_\_\_\_\_\_

Programmatic and Financial\_\_\_\_\_\_\_\_\_\_\_

**Corrective Action Plan? If yes, describe**

**Other MOHS Action? If yes, describe**

**Exit Interview Acknowledgement**

**The Program Manager conducted an exit interview. Applicable programmatic, administrative, and fiscal monitoring findings were discussed with me and my questions were addressed. I understand that I have 30 calendar days from receipt of official monitoring overview letter to address any potential monitoring findings. I also understand that if I do not have any additional supporting documentation to provide, all potential monitoring findings identified during this visit will become a part of the final narrative report.**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signature of Sub-grantee Signing Authority Date**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Signature of Program Manager Date**

**\*Make copies of supporting documentation for any noncompliance findings and a copy of the exit form**

**Copy-Sub-grantee Original – Program Manager**

***FOR MOHS OFFICE USE ONLY***

***I have approved the Monitoring Tool to ensure its accuracy and reviewed the supporting documentation.***

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

**Division Director Reviewed Office Director Reviewed (if applicable)**