Monitoring and Evaluation of Programs

Monitoring and Compliance

CSDJFS, as a subrecipient of ODJFS, is required to adhere to all state requirements to manage and monitor their subrecipients as stated in 2 CFR Part 200. Subrecipient monitoring may include formal audits, on-site and/or desk review of records, training, and technical assistance on program-related matters. The focus is to monitor for compliance with all federal, state and county laws, regulations, policies, and procedures.

Monitoring by CSDJFS staff will be conducted to assure that subrecipients are providing services in a manner that will lead to expected outcomes, and to assist subrecipients with an understanding of program requirements. Subrecipients should contact CSDJFS when there are questions or concerns about eligibility or contracted services. If changes to the budget, program services/location, and/or required forms which will alter the content of the Subaward Agreement are desired, the subrecipient must complete the CSDJFS Provider Engagement webform to obtain approval.

Subrecipient shall notify CSDJFS within ten (10) business days of any changes to personnel directly related and/or supported by the Subaward Agreement. This information shall be sent to CSDJFS via the Staff Change Request webform.

Each subrecipient shall participate and contribute to all site visits conducted by CSDJFS staff. Case files and specified reports, both program and fiscal, must be made available upon request of CSDJFS staff. Subrecipient must be able to supply specific reports to CSDJFS as requested, either electronically or hard copy, in a timely manner.

Monitoring may include, but is not limited to:

- Review of internal controls, policies, and procedures
- Review of program, staff and participant procedures and policies
- Case file reviews for required documentation
- Observation of onsite activities involving participants and/or off-site training, education or counseling, and other activities designed to help the participant eliminate barriers to employment and/or self-sufficiency
- Site visits and interviews with subrecipient and/or participants
- Documented program outcomes/monthly reports
- Participant eligibility
- Subrecipient forms, program curriculum and testing materials
- Collateral Contact logs and Sign-in/out sheets
- Logs and inventory lists for any goods/materials purchased under the Subaward Agreement

- Grievance policy and procedures, including any complaint/grievance forms initiated by CSDJFS participants
- Incident/accident policy and procedures, including any incident/accident forms
- Review of current audit, general ledgers, payment vouchers, and any other pertinent financial records
- Negotiated Indirect Cost Rate Agreement between subrecipient and the federal government, if applicable

Subrecipients may be required to attend technical assistance meetings, which will be held as needed.

CSDJFS may provide specific written instructions and requests to the subrecipient concerning the performance of work described in the Subaward Agreement. Within ten (10) calendar days of receiving written instructional guidance, the subrecipient agrees to comply with such instructions and to fulfill such requests to the satisfaction of CSDJFS.

Subrecipient shall promptly follow-up and take corrective action on monitoring findings, including preparation and submission of a corrective action plan to CSDJFS. If necessary, a follow-up review shall be made to assure appropriate corrections have been made and findings resolved.

Fiscal Internal Controls

Single Audit Threshold – A subrecipient that expends (as opposed to receives) $1,000,000 or more in total federal awards during the subrecipient's fiscal year must have a single or program-specific audit conducted for that year in accordance with the provisions in 2 CFR Part 200. The subrecipient must:

- Procure or otherwise arrange for the audit required and ensure that it is properly performed and submitted when due
- Prepare appropriate financial statements, including the schedule of expenditures of Federal awards
- Promptly follow-up and take corrective action on all audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan to address each audit finding
- Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit

Subrecipients required to obtain a single audit must make the audit available to CSDJFS upon request. If there are audit findings and a corrective action plan was required, CSDJFS may conduct additional audits or monitoring to monitor the corrective action.