First impressions…

Jot down the first thing that enters your mind when you read the phrase "**Financial Self-Monitoring**".

Corporation for NATIONAL & COMMUNITY SERVICE

Financial Self-Check

AmeriCorps State and National Symposium 2016

Content is based on…

- Federal laws and rules
- CNCS regulations
- CNCS grant terms and conditions
- GAAP

Session Objectives

- Expand knowledge and skills
- Enhance current practices

Why Self-Monitoring?

- Ensure compliance
- Identify issues
- Determine T/TA needs
- Safeguard funds
- Follow up on corrective actions

Self-Monitoring Framework

- Regulations
- Notice of Grant Award
- NOFO/NOFA

Self-check practice against requirements.

Three Stage Risk-Based Approach

Prevent

Detect

Enforce

Which Tool?

5. Services and Reimbursable Costs			
Only allowable services supporting grant objectives are charged as direct costs of the grant as approved in the budget.			
The costs for travel, meals, conferences, training, and other incidental costs conform to cost principles and the organization's policies limiting these costs. Documentation includes the content of the event to which these costs are incidental and participants.			
Travel costs, including transportation, lodging, subsistence, and other costs associated with travel status, are charged to the grant when travel is essential for carrying out grant objectives and when costs do not exceed charges allowed by the organization in its normal operations.			
Only memberships, subscriptions, and professional activities related to grant objectives are charged to the grant.			
Costs identified as unallowable by federal circular, statute, regulation, or prohibited by the grant agreement are not charged to the grant.			
6. Records Retention			
Financial records, supporting documents, statistical records, and all other records pertinent to grant are retained for a period of three years after the submission of the final expenditure report , the required annual reports, or the record was used in response to an audit finding			

Site Visit Program Records Review Checklist

List Documents Reviewed	Comments
1.	
2.	
3.	
4.	
5.	
6.	

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number	6. Report Type	7. Basis of Accounting
[redacted]	[redacted]		☐ Quarterly ☒ Semi-Annual ☐ Annual ☐ Final	☒ Cash ☐ Accrual

8. Project /Grant Period		9. Reporting Period End Date
From: (Month, Day, Year) October 1, 2010	To: (Month, Day, Year) September 30, 2013	(Month, Day, Year) September 30, 2011

10. [illegible]	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance	
d. Total Federal funds authorized	$100,000.00
e. Federal share of expenditures	$12,953.48
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	$12,953.48
h. Unobligated balance of Federal funds (line d minus g)	$87,046.52
Recipient Share	
i. Total recipient share required	$30,986.00
j. Recipient share of expenditures	$0.00
k. Remaining recipeint share to be provided (line i minus j)	$30,986.00
Program Income	
l. Total Federal program income earned	
m. Program income expended in accordance w ith the deduction alternative	
n. Program income expended in accordance w ith the addition alternative	
o. Unexpended program income (line l minus line m or line n)	$0.00

V. CURRENT YEAR MEMBER FILE REVIEW *(A MINIMUM OF 15% OR 5 SHOULD BE REVIEWED—WHICHEVER IS GR*

MEMBER NAME (LIST)				
APPLICATION/ENROLLMENT FORM				
AMERICORPS APPLICATION				
ENROLLMENT FORM SIGNED & DATED BY MEMBER & PROGRAM OFFICIAL PRIOR TO START OF SERVICE				
PROOF OF AGE/EDUCATION/PARENTAL CONSENT				
PROOF OF AGE** (DRIVER'S LICENSE, BIRTH CERTIFICATE, ETC.)				
HS DIPLOMA OR WRITTEN DECLARATION/GED CERTIFICATE OR AGREEMENT TO OBTAIN/SUPPORTING INDEPENDENT EVALUATION IF UNABLE TO OBTAIN HS DIPLOMA OR GED				
WRITTEN PARENTAL CONSENT (IF UNDER 18) DATED PRIOR TO ENROLLMENT DATE				
DOCUMENTATION OF CITIZENSHIP, NATURALIZATION, RESIDENT ALIEN STATUS				
I-9 FORM				
DOCUMENTATION** (SEE ATTACHED I-9 FOR LIST)				
EVALUATIONS				

National Service Criminal History Checks

On time. Every time.

- NSCHC Documentation Checklist
- NSCHC Component Assessment
- NSCHC Procedures Assessment

Putting It Together

- What issues, if any, do you see?
- What actions should be taken?
- Who is responsible for the actions?

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TO ERR IS HUMAN!
TO FORGIVE IS A 30% PENALTY...
AUDIT DEPT.
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What Next???

Helpful Links

Description	Website Address
Financial Management- Online Courses	http://www.nationalservice.gov/resources/online-courses
A-133 Federal Audit Clearinghouse	https://harvester.census.gov/facweb/
System For Award Management	https://www.sam.gov/portal/SAM/#1 (must be updated yearly)
Payment Management System at HHS	www.dpm.psc.gov
GuideStar	www.guidestar.org
Uniform Guidance Resources	http://www.nationalservice.gov/resources/uniform-guidance