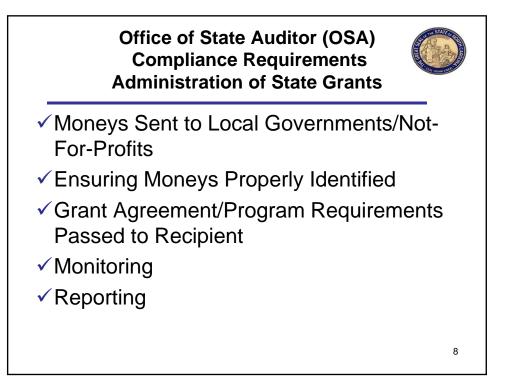


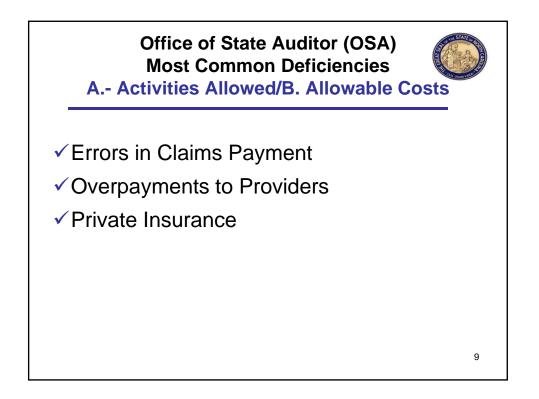
Office of State Auditor (OSA) Compliance Requirements Administration of Federal Grants

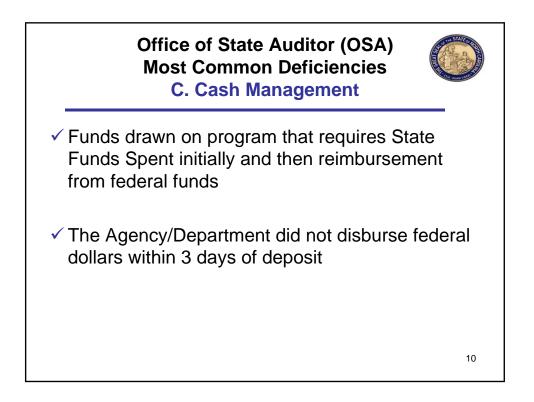


7

- A. Activities Allowed/Unallowed
- B. Allowable Cost/Cost Principles
- C. Cash Management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and Real Property Management
- G. Matching, Level of Effort, Earmarking
- H. Period of Availability Federal Funds
- I. Procurement, Suspension & Debarment
- J. Program Income
- K. Real Property Acquisition, Relocation Assistance
- L. Reporting
- M. Subrecipient Monitoring
- N. Special Tests and Provisions







Office of State Auditor (OSA) Most Common Deficiencies C. Cash Management

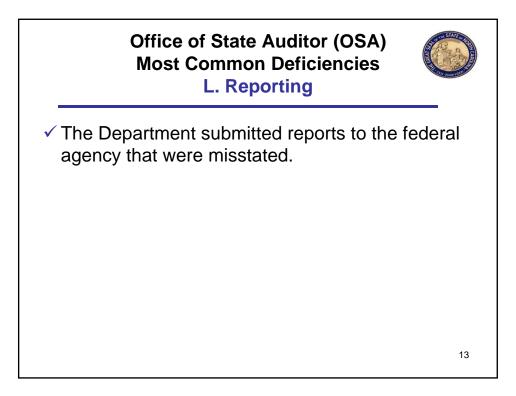


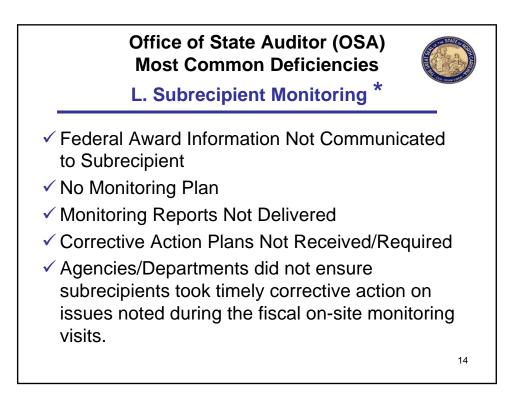
11

 The Agency/Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements.

Inappropriately advanced money to subrecipient

Office of State Auditor (OSA) Most Common Deficiencies E. Eligibility Third Party Insurance Person Not Eligible Missing Documentation of Eligibility Calculation Missing Required Client Documentation





Office of State Auditor (OSA) Most Common Deficiencies



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L. Subrecipient Monitoring *

- Departments Do Not Document Monitoring Procedures and Results
- All activity not reported to Pass-Through entities for inclusion in federal performance reports.
- Agencies/Departments did not ensure subrecipients timely corrective action taken on findings from fiscal on-site monitoring visits

✓ No System For Tracking Required Audit Reports

<section-header><section-header>Office of State Auditor (OSA) Most Common Deficiencies L. Subrecipient Monitoring * • Registration in Central Contract Registration • Monitoring Not Done in Accordance with Plan • Nopulation to be monitored not reconciled with those tracked for monitoring • Department/Agency did not accurately report on its Schedule of Expenditures of Federal Awards amounts provided to subrecipients • Monitoring Not Objective

