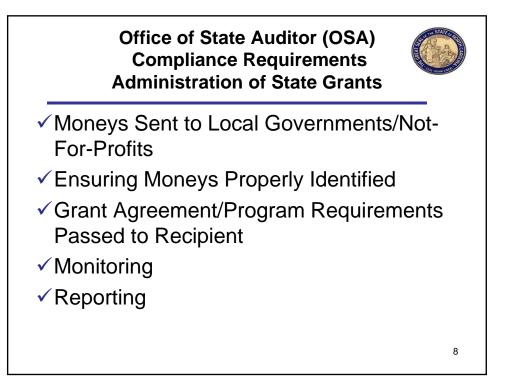


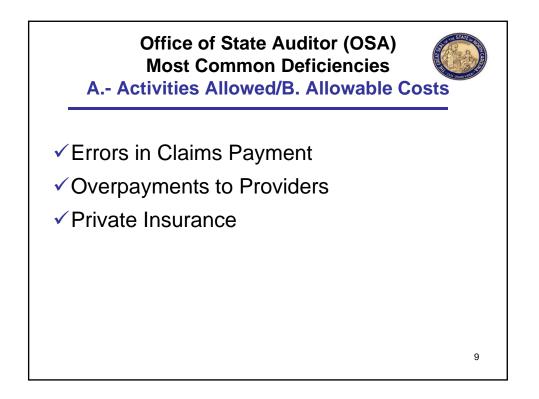
### Office of State Auditor (OSA) Compliance Requirements Administration of Federal Grants

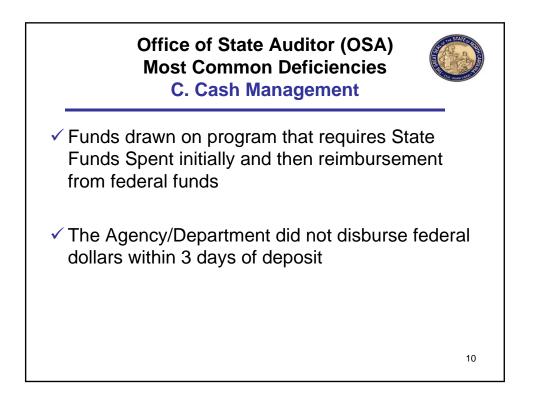


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- A. Activities Allowed/Unallowed
- B. Allowable Cost/Cost Principles
- C. Cash Management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and Real Property Management
- G. Matching, Level of Effort, Earmarking
- H. Period of Availability Federal 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

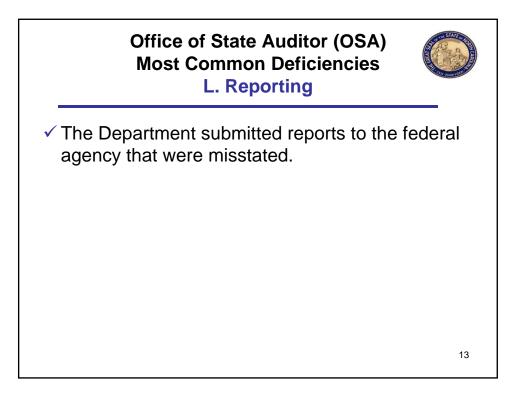


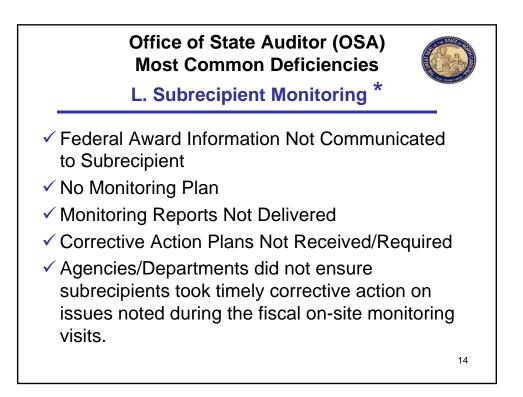
11

 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

