



NASCSP

NATIONAL ASSOCIATION FOR STATE COMMUNITY SERVICES PROGRAMS


Office of Community Services (OCS) Information Memorandum (IM) 102 - CSBG Monitoring Checklist

Presented by

**The National Association for
State Community Services Programs
(NASCSP)**

State Assessment Overview

DSA notifies the selected State about the planned visit, discussing timeframe and reviewing the CSBG Assessment Monitoring Tools.



State Assessment Overview

DSA Financial Operations Team Leader drafts an official Engagement Letter and mails it at least 45 days prior to the date of the visit. In addition to a hard copy of the Engagement Letter sent via mail, the Financial Operations Team Leader also sends an electronic copy via email. All requested information is due 30 days prior to the on-site visit.

State Assessment Overview

The Financial Operations Team Leader collaborates with the State CSBG official to discuss the Evaluation Agenda. It includes the following: an entrance orientation; interviews with key State administrative, program and financial staff; visits to local eligible entities; and an exit briefing.

State Assessment Overview

During the on-site visit, the State Assessment Team follows the established Evaluation Agenda. The Team performs the administrative, programmatic, and financial reviews.

State Assessment Overview

After completing the visit, each member provides the Financial Operations Team Leader with the required narratives, data and documents to develop the report 60 days after the visit.

State Assessment Overview


Upon final approval of the Report by the OCS Director, the report is accompanied with an introductory letter to the State CSBG Director. The State has 30 days in which to respond to the report. If deficiencies are present, the State is expected to respond with a quality improvement plan.

State Assessment Overview

No later than 30 days after receiving the State's quality improvement plan, the monitoring team reviews and responds with an approval or disapproval of the plan. The Financial Operations Team Leader will summarize the State's proposed quality improvement plan and/or comments and include them in the final Report.

IM 102- CSBG State Assessment Checklist

- **Administrative Operations**

- ✓ State Application and Plan
 - ✓ Participating with Federal Investigations
 - ✓ Monitoring of Eligible Entities Performance Goals, Admin. Standards, and Financial Management
 - ✓ Designation and Re-designation of Eligible Entities
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IM 102- CSBG State Assessment Checklist

- **Administrative Operations**

- ✓ Tripartite Board

- ✓ Corrective Actions: Termination and Reduction of Funding

- ✓ Prohibition of Political Activities

- ✓ Request & Use of Waivers for Construction

- ✓ Non-Discrimination Provisions



IM 102- CSBG State Assessment Checklist

- **Financial Operations**

- ✓ Distribution of CSBG funds to Eligible Entities
- ✓ Fiscal Controls
- ✓ Audits and Inspections

IM 102- CSBG State Assessment Checklist

- **Program Operations**
 - ✓ Use of Funds Section
 - ✓ Discretionary Use of Funds
 - ✓ Linkages & Coordination (E&T, LIHEAP, and Others)
 - ✓ Community Action Plan
 - ✓ Nutritional Services
 - ✓ Emergency Services

IM 102- CSBG State Assessment Checklist

- **Program Operations**

- ✓ ROMA System

- ✓ Annual Report

- ✓ Child Support Services and Referrals



IM 117-Three Year CSBG Monitoring Schedule

▪ **States to Be Monitored During Federal Fiscal Year 2011**

Maine

North Carolina

Kansas

Pennsylvania

Tennessee

New Jersey



IM 117-Three Year CSBG Monitoring Schedule

▪ **States to Be Monitored During Federal Fiscal Year 2012**

Michigan

Alabama

Missouri

New York

Washington

Wisconsin

IM 117-Three Year CSBG Monitoring Schedule

- **States to Be Monitored During Federal Fiscal Year 2013**

Colorado

Montana

Connecticut

New Mexico

Rhode Island

Oklahoma



IM 112 Risk Assessment

According to the Government Accountability Office (GAO), “internal control is not one event, but a series of actions and activities that occur throughout an entity’s operations and on an ongoing basis.

Internal control should be recognized as an integral part of each system that management uses to regulate and guide its operations rather than as a separate system within an agency.” (GAO Standards for Internal Control in the Federal Government).

IM 112 Internal Control Components

- (1) Control Environment, including the integrity, ethical values, management philosophy, and operating style of organizational management;
- (2) Risk Assessment, including identification and analysis of relevant risks to the achievement of organizational objectives;
- (3) Control Activities, including the policies and procedures that help ensure management directives are carried out;

IM 112 Internal Control Components

- (4) **Information and Effective Communication, such as reports, containing operational, financial and compliance-related information, and communication of objectives and responsibilities within an organization and with key external parties; and**
- (5) **Monitoring of internal controls and system performance both through ongoing internal monitoring and separate evaluations.**

IM 112 Internal Control Components

- **OCS Sample ARRA Risk Assessment of Grantees, Sub-Grantees, and Vendors/Contractors**
 - ✓ Annual Audits with material weaknesses, reportable conditions, questions costs and other findings within the last three years
 - ✓ Financial and operational systems to prevent fraud, waste, abuse, and mismanagement of Federal funds
 - ✓ Administrative, fiscal, programmatic policies and procedures

IM 112 Internal Control Components

- **OCS Sample ARRA Risk Assessment of Grantees, Sub-Grantees, and Vendors/Contractors**
 - ✓ Internal monitoring of policies and procedures
 - ✓ Equipment policies in accordance with grant terms and conditions
 - ✓ Adherence to CSBG Act statute prohibition on the use of CSBG funds for purchase, construction, or permanent improvement of any building

Credits:

Selected Information taken from OCS Session “CSBG Monitoring”, October 22, 2009, Presenters: Frances Harley, DSA and Michael Pope, DSA