Sub-Recipient Readiness Checklist (all links are to sources outside of the Penobscot County website)

Do you have a UEI and SAM Identification?   SAM.gov

Does your narrative describe the type of work that will be performed in detail?

Does the narrative specify a deadline for each major milestone in the project?

Have you prepared the detailed budget and budget narrative?

Post Review Activities

Do you have a system for delivering monitoring results on a timely basis: More Info

Will results include expected corrective actions and dates for resolution?

Financial Management System

What type of financial management system do you use: More Info

Does your financial management system identify and track Federal funds separately from Non-Federal Funds?

Do you use a Chart of Accounts and Accounting Manual: Definition

Does your organization have a current definition for the criteria for an obligation: Guidance

Does your financial management system provide prompt and timely recording and reporting of all financial transactions?

Organizational Policies and Procedures

Does your organization have written policies to adequately administer Federal grant programs (Travel, Procurement, etc.)   2 CFR Part 200

Does your organization have a written conflict of interest policy for your employees and volunteers?

Are there policies in place and enough staff to protect against waste, fraud, and abuse of Federal funds (segregation of duties, multiple checks and balances, etc.)?

Does your organization use the same policies to administer Federal funds as Non-Federal funds?

Does your organization have a method of identifying and tracking Federal property purchased with grant funds?

Does your organization have safeguards for preventing loss, damage, or theft of property held (Inventory control, etc.)?

Cash Management

In your organization, are cash receipts monitored by someone other than the person who is responsible for signing checks, reconciling accounts, or maintaining non-cash accounting records (ie. Ledgers or journals)?

Are payment vouchers or supporting documents identified by grant number, date, and expense classification?

Are all disbursements tracked with check registers?

Do supporting documents accompany checks when they are submitted for signature?

Are supporting documents canceled to prevent re-use?

Are invoices or vouchers approved in advance by authorized officials?

Are requests for reimbursement from the county based on supporting documentation from the accounting system?

What is the process for paying project invoices?

How is the amount of award funds to draw down determined?   More Info

Record Retention and Access

Are your organization's record retention practices in compliance with Federal requirements: More Info

Has your organization retained all records related to pending litigations, claims, negotiations, audits, and other actions involving records beyond the regular record retention outlined by the Federal government?

Audit Requirements

Was your organization required to obtain an audit under Subpart F for your most recent fiscal year?

If Yes, did your organization submit the required audit report?

Did the audit report contain any findings or questioned costs?

If Yes, has your organization assigned someone the responsibility for resolving the findings or questioned costs?

Did your organization submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings?

Miscellaneous

If program income is expected, have provisions been made to ensure it is used in accordance with ARPA rules?

Will Financial and Progress reports be submitted by required deadlines?

How will salary and fringe benefit costs, especially for employees working on more than one grant, be determined?