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# Administration for Community Living (ACL) Independent Living (IL) Grant Programs Fiscal Review Checklist

## Introduction

ACL has prepared this fiscal review checklist to help Independent Living (IL) program grantees better understand the prevailing administrative and fiscal requirements for ACL awards, including the Part B and Part C awards authorized under Title VII of the Rehabilitation Act. When conducting fiscal based monitoring, ACL will utilize the topics and questions presented here to guide its review. Grantees must comply with all Acts, statutes, regulations, and award terms and conditions, including [Title VII of the Rehabilitation Act](https://acl.gov/about-acl/rehabilitation-act#:~:text=The%20provisions%20of%20Title%20II,disabilities%20to%20perform%20activities%20of) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as codified in [45 Code of Federal Regulations (CFR) 75](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFRb1309e6966399c7?toc=1). Starting in FY 2025, ACL awards will begin the transition to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as codified in [2 Code of Federal Regulations (CFR) 200](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFRb1309e6966399c7?toc=1) as detailed in this [press release](https://www.hhs.gov/about/news/2024/09/27/hhs-adopts-new-rules-federal-financial-assistance-2-cfr-part-200-publishes-updated-grants-policy-statement-gps-make-grants-more-accessible-transparent.html). Each Notice of Award (NoA) is unique, be sure to review the NoA upon receipt and update organizational internal controls or processes as necessary.

This fiscal review checklist is organized into sections based on topic area. Topic specific questions are organized in tabular format to provide greater insight into the compliance expectations. [Rehabilitation Act](https://acl.gov/about-acl/rehabilitation-act#:~:text=The%20provisions%20of%20Title%20II,disabilities%20to%20perform%20activities%20of) and [45 CFR 75](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFRb1309e6966399c7?toc=1) references have been added as a resource for additional guidance.

This fiscal review checklist will be used for IL Part B Designated State Entity (DSE) grantees and IL Part C Center for Independent Living (CIL) and Section 723 State grantees.

## Organizational Leadership and Program Oversight

Grantees need to have a well-defined leadership structure and a clear model of oversight to ensure proper checks and balances ([29 U.S.C. § 796f-4(c)(5)](https://www.law.cornell.edu/uscode/text/29/796f-4)) – “The applicant will use sound organizational and personnel assignment practices”). For CILs, the board should play an essential role in meeting the expectations of this component and leading the CIL ([29 U.S.C. § 796f-4(c)(2)](https://www.law.cornell.edu/uscode/text/29/796f-4)) – “…The center will have a Board that is the principal governing body of the center”. The following questions are utilized to assess Organizational Leadership and Program Oversight:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee have an up-to-date organizational chart? | [Enter Yes or No] | [Enter Comments] |
| Do the positions reflected in the organizational chart have updated job descriptions? | [Enter Yes or No] | [Enter Comments] |
| Are management roles clearly defined for the ACL awards? | [Enter Yes or No] | [Enter Comments] |
| Are management responsibilities and position titles consistently presented in the organizational chart, policies, and job descriptions? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL board have full membership and is the roster up to date? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL board have clearly defined roles for ACL award oversight and financial reconciliation? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL board serve as an adequate check and balance for the CIL leadership managing the ACL award? | [Enter Yes or No] | [Enter Comments] |

## Financial Management System and Processes

Grantees are required to have financial management systems and processes that meet the minimum standards outlined in [45 CFR § 75.302](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.302) and the assurance in the Rehabilitation Act ([29 U.S.C. § 796f-4(c)(7)](https://www.law.cornell.edu/uscode/text/29/796f-4)) – “The applicant will practice sound fiscal management”). Grantees will have processes to align with the payment requirements outlined in [45 CFR § 75.305](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.305) and any additional requirements outlined in the applicable NoA.Grantees are not required to utilize to a specific system or software, however the system utilized must align with the parameters outlined in [45 CFR § 75.302(b)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.302). The following questions are utilized to assess the Financial Management System and Processes:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| What is the organization's basis of accounting (Cash or Accrual)?  | N/A | [Enter Comments] |
| Does the grantee draw funds in advance or as reimbursement? | N/A | [Enter Comments] |
| Can the accounting system separately track awards? | [Enter Yes or No] | [Enter Comments] |
| Is accounting work for the ACL award conducted by grantee staff or a contractor? | N/A | [Enter Comments] |
| Does the grantee have a process for setting up new awards? | [Enter Yes or No] | [Enter Comments] |
| Do the grant accounts include safeguards to ensure compliance with the specific award terms and conditions (acts, statutes, regulations, etc.)? | [Enter Yes or No] | [Enter Comments] |
| Do the grant accounts include, as applicable, the Assistance Listing title and number, grant number, fiscal year, name of the Federal agency, and the project period? | [Enter Yes or No] | [Enter Comments] |
| Does the system contain records that show the amounts budgeted, expended, and drawn for each award? | [Enter Yes or No] | [Enter Comments] |
| Does the system provide for accurate, current, and complete disclosure of the financial results for each award? | [Enter Yes or No] | [Enter Comments] |
| Are the account classifications (budget categories) in the general ledger consistent with the chart of accounts? | [Enter Yes or No] | [Enter Comments] |
| Are the amounts recorded in the system consistent with the data reported to ACL in the Federal Financial Reports (FFRs and SF-425s)? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee charge indirect costs on ACL awards ([45 CFR 75.414](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR1eff2936a9211f7/section-75.414))? (For FY 2025, the de minimis indirect cost rate is changing to 15% in line with [2 CFR § 200.414(f)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRd93f2a98b1f6455/section-200.414)). | [Enter Yes or No] | [Enter Comments] |
| Are the processes for charging and reporting indirect costs clearly defined and consistently applied? | [Enter Yes or No] | [Enter Comments] |
| Are the processes for allocating shared expenses (rent, utilities, insurance, etc) clearly defined and consistently applied?  | [Enter Yes or No] | [Enter Comments] |
| Are the financial management system processes codified into grantee policy and is the policy current? | [Enter Yes or No] | [Enter Comments] |
| Are management and staff responsibilities for accounting processes clearly defined? | [Enter Yes or No] | [Enter Comments] |
| Are CIL board responsibilities for accounting processes clearly defined? | [Enter Yes or No] | [Enter Comments] |

## Internal Controls

Grantees are required to have staffing, systems, and processes in place to ensure strong internal controls as outlined in [45 CFR § 75.303](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.303). Assessments of internal controls are integrated into the other topic sections; however, this section serves as a comprehensive check of overarching internal control requirements. The following questions are utilized to assess overarching Internal Controls:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee have adequate staffing, systems, and processes to provide reasonable assurance that ACL awards are utilized in line with applicable acts, statutes, regulations, and award terms and conditions? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL board have clearly defined internal control responsibilities and are they being consistently implemented?  | [Enter Yes or No] | [Enter Comments] |
| Are duties and responsibilities adequately segregated to ensure that key fiscal processes have adequate checks and balances? | [Enter Yes or No] | [Enter Comments] |
| Are fiscal processes and procedures codified into grantee policy and is the policy current? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have an internal review or evaluation process to assess compliance with its own policies and processes? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have policies regarding budget modifications and are they being consistently implemented? | [Enter Yes or No] | [Enter Comments] |

## Procurement and Contracting

Grantees are required to have processes in place to guide procurement actions and ensure adequate records are maintained. Procurement standards are defined in [45 CFR § 75.327 – 335](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR640bc005c7f52f6?toc=1). The following questions are utilized to assess Procurement and Contracting processes and records:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee use ACL awards to make contracts or pay for contracted services? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain current policies that define procurement and contracting processes? | [Enter Yes or No] | [Enter Comments] |
| Do the procurement and contracting policies meet the minimum expectations defined in [45 CFR § 75.327 – 335](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR640bc005c7f52f6?toc=1)? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain specific provisions for conflict-of-interest review ([45 CFR § 75.327(c)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR640bc005c7f52f6/section-75.327))? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain processes for reviewing contractor performance? | [Enter Yes or No] | [Enter Comments] |
| Do the processes for making contracts and paying contract invoices incorporate adequate checks and balances? | [Enter Yes or No] | [Enter Comments] |

## Property Purchases – Equipment and Supplies

Grantees must follow specific requirements when they purchase property with Federal funds. For CILs, the most common property purchased is equipment and supplies. Grantees must maintain policies and processes for property purchases and management. The property standards for awards are outlined in [45 CFR § 75.316 – 323](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR78b08d9c95aad03?toc=1). The following questions are utilized to assess Property Purchases – Equipment and Supplies:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee purchase property with ACL awards? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain current policies that define property purchase and management processes? | [Enter Yes or No] | [Enter Comments] |
| Do the property purchase policies meet the minimum expectations defined in [45 CFR § 75.316 – 323](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR78b08d9c95aad03?toc=1)? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain an up-to-date inventory of property purchased with ACL awards? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee ensure that property purchased with ACL awards is only used for official grantee business? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee buy property (supplies) in a quantity that is reasonable for the award and if there are excess supplies, does the grantee have a strategy for tracking and reporting? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee’s policy require ACL pre-approval for large purchases requests ([45 CFR § 75.320 (c)(1)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR78b08d9c95aad03/section-75.320))? | [Enter Yes or No] | [Enter Comments] |

## Period of Performance and Use of Funds

As outlined in [45 CFR § 75.309](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.309), grantees are required to obligate and incur expenses and complete all work within the period of performance (project period). As part of the closeout process, Grantees have 120 days after the project period end date to liquidate (draw) award funds. [45 CFR § 75.309(b)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR911e5e1a30bfbcb/section-75.309) advises that “A non-Federal entity must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the final Federal Financial Report (FFR). This deadline may be extended with prior written approval from the HHS awarding agency.” ACL has increased the liquidation timeline to 120 days for all formula awards per term and condition (reference your NoA). New obligations and award activities cannot occur during the 120-day liquidation period. The 120-day liquidation period can only be used to collect reimbursement for expenses obligated and incurred and activities completed within the project period. The following questions are utilized to assess Period of Performance and Use of Funds:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Have all the costs recorded on the award been obligated and incurred within the project period? | [Enter Yes or No] | [Enter Comments] |
| Has the work paid with the award funds been completed within the award project period? | [Enter Yes or No] | [Enter Comments] |
| Has property purchased been used to implement activities funded by the award? | [Enter Yes or No] | [Enter Comments] |
| Were award draw requests made in PMS prior to the expiration of the 120-day liquidation period? | [Enter Yes or No] | [Enter Comments] |
| Did the grantee have award expenses equal to the amount drawn from PMS? | [Enter Yes or No] | [Enter Comments] |
| If the grantee had multiple awards open, do the records reviewed clearly outline the basis for allocating costs to multiple awards? | [Enter Yes or No] | [Enter Comments] |
| Do the grantee policies include narrative explaining how the grantee will comply with the period of performance requirement? | [Enter Yes or No] | [Enter Comments] |

## Expense Review and Supporting Documentation

Grantees are required to have staffing, systems, and processes in place to ensure that all ACL award funds are used properly. Grantees should use the guidance provided in [45 CFR 75 Subpart E](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFRffa2eaa9f93be60/section-75.403) to establish a robust expense review policy. This section will focus on [45 CFR § 75.402-415](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFRffa2eaa9f93be60?toc=1), while the section further below, Additional Guidance on Individual Expenses, will provide clarity on key items from [45 CFR § 75.420-475](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08?toc=1). The following questions are utilized to assess Expense Review and Supporting Documentation:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Are all records for expenditures stored and maintained in line with the organization’s recordkeeping standards (see also [45 CFR § 75.361](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR7492b9ccc78b4d5/section-75.361))?  | [Enter Yes or No] | [Enter Comments] |
| Are the award expenses reviewed and approved by more than one individual? | [Enter Yes or No] | [Enter Comments] |
| Are the award funds used to conduct eligible activities as outlined in [Title VII of the Rehabilitation Act](https://acl.gov/about-acl/rehabilitation-act#:~:text=The%20provisions%20of%20Title%20II,disabilities%20to%20perform%20activities%20of)? | [Enter Yes or No] | [Enter Comments] |
| Are the award expenses allowable, according to the factors described in [45 CFR § 75.403](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFRffa2eaa9f93be60/section-75.403)? | [Enter Yes or No] | [Enter Comments] |
| Are the award expenses reasonable, according to the factors described in [45 CFR § 75.404](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFRffa2eaa9f93be60/section-75.404)? | [Enter Yes or No] | [Enter Comments] |
| Are the award expenses allocable, according to the factors described in [45. CFR § 75.405](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFRffa2eaa9f93be60/section-75.405)? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL have a process for board review of award expenses to ensure proper reconciliation and permissible use? | [Enter Yes or No] | [Enter Comments] |
| Is the documentation supporting (or justifying) the award expenses dated, signed, and clearly labeled? | [Enter Yes or No] | [Enter Comments] |

## Timekeeping and Salary Expenses

Grantees are required to have systems and processes in place to ensure that salary charges are properly allocated to a federal award, see [45 CFR § 75.430](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08/section-75.430). Based on the salary allocated to the award, grantees can also charge applicable fringe benefits, see [45 CFR 75.431](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08/section-75.431). The following questions are utilized to assess Timekeeping and Salary Expenses:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Are the policies regarding timekeeping and salary expenses codified into grantee policy? | [Enter Yes or No] | [Enter Comments] |
| Have all grantee management and staff been trained on timekeeping processes and expectations? | [Enter Yes or No] | [Enter Comments] |
| Are the timekeeping and salary expectations for leadership clearly defined and does the CIL board provide necessary checks and balances? | [Enter Yes or No] | [Enter Comments] |
| Is work on multiple awards clearly tracked on the timesheets? | [Enter Yes or No] | [Enter Comments] |
| Are the salary and fringe benefit expenses charged to the award (by pay period) clearly documented and implemented consistently? | [Enter Yes or No] | [Enter Comments] |
| Are all timesheets completed using the required form or system and are all timesheets signed? | [Enter Yes or No] | [Enter Comments] |

## Additional Guidance on Individual Expenses

As outlined in the prior sections, grantees are required to have staffing, systems, and processes in place to ensure proper use of ACL awards. This section builds on the prior topics by identifying key cost categories in which grantees commonly incur award expenses. The following questions are utilized to assess these common Individual Expenses:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| **Travel Costs** |  |  |
| Do the travel policies and processes meet the minimum expectations defined in [45 CFR § 75.474](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08/section-75.474)? | [Enter Yes or No] | [Enter Comments] |
| Is the process for conducting and tracking travel on awards codified into grantee policy? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have travel form templates for employee use? | [Enter Yes or No] | [Enter Comments] |
| Have all grantee management and staff been trained on travel processes and expectations? | [Enter Yes or No] | [Enter Comments] |
| For the travel documents reviewed, were they implemented consistent with the policies? | [Enter Yes or No] | [Enter Comments] |
| **Entertainment Costs** |  |  |
| Do the grantee’s policies on entertainment costs meet the minimum expectations as defined in [45 CFR § 75.438](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08/section-75.438)? | [Enter Yes or No] | [Enter Comments] |
| Do the policies clearly outline what the organization defines as entertainment costs? | [Enter Yes or No] | [Enter Comments] |
| If entertainment costs were charged to the award, were they supported by an explanation of why the expenses were allowable, including pre-approval from ACL (as necessary)? | [Enter Yes or No] | [Enter Comments] |
| **Professional Services** |  |  |
| Do grantee policies for professional service contracting include the requirements outlined in [45 CFR § 75.459](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-E/subject-group-ECFR5d90ba314caea08/section-75.459)? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee maintain an explanation for each professional service contract to explain why outside support is needed in lieu of completing the work using existing staff? | [Enter Yes or No] | [Enter Comments] |
| Did the grantee solicit bids or proposals for any professional services charged to the award? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have a clear process for establishing a contract and tracking performance? | [Enter Yes or No] | [Enter Comments] |
| Is the nature and scope of the service rendered in relation to the service required? | [Enter Yes or No] | [Enter Comments] |

Audits ([45 CFR 75 Subpart F](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-F))

Grantees must maintain strong financial systems, complete records, and robust controls. Grantees are better positioned to meet these standards when there is third party review through auditing. Depending on the amount of federal funds received by a grantee, they may be required to conduct an annual single audit. The following questions are utilized to assess Audits:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Is the grantee regularly required to conduct a single audit ([45 CFR § 75.501](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-F/subject-group-ECFR763d999d234fd3a/section-75.501))? (For FY 2025, the standard is changing to [2 CFR § 200.501](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-F/subject-group-ECFRfd0932e473d10ba/section-200.501)). | [Enter Yes or No] | [Enter Comments] |
| Does the grantee conduct regular financial audits? | [Enter Yes or No] | [Enter Comments] |
| Did the grantee have to conduct a single audit in a recent fiscal year due to one-time funding? | [Enter Yes or No] | [Enter Comments] |
| Were single audits completed and submitted to the Federal Audit Clearinghouse by the required deadlines? | [Enter Yes or No] | [Enter Comments] |
| Have audit findings been timely addressed and resolved? | [Enter Yes or No] | [Enter Comments] |
| Were any award expenses questioned or disallowed through an audit? | [Enter Yes or No] | [Enter Comments] |
| If applicable, have any disallowed costs been repaid? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have codified policies describing the process for completing audit activities? | [Enter Yes or No] | [Enter Comments] |

## Payment Management System (PMS) Access and Processes

The Payment Management System is utilized by grantees to draw ACL award funds and complete the federal financial reports (FFRs or SF-425s). Grantees should have clearly defined staffing responsibilities and processes for PMS functions. Grantees should also track PMS accounts and access to ensure that the actions implemented in PMS are consistent with grantee’s policies and internal controls. For example, PMS allows the same individual to serve as the FFR preparer and certifier, however a grantee’s own policies likely require the participation of two individuals for any financial reconciliation or reporting process, so the grantee should likely have two individuals participating in the FFR preparation and submission process. The following questions are utilized to assess Payment Management System (PMS) Access and Processes:

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee maintain a list of individuals with PMS access and a clear summary of each users’ roles and responsibilities in the system? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have at least two individuals with PMS access? | [Enter Yes or No] | [Enter Comments] |
| Do the financial reporting policies meet the minimum expectations defined in [45 CFR § 75.341](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR235b0b854924ea0/section-75.341)? | [Enter Yes or No] | [Enter Comments] |
| Does the organization’s policies on reporting align with the requirements outlined in the NoA? | [Enter Yes or No] | [Enter Comments] |
| Does the organization have policies and processes that ensure accurate and timely completion of the FFR? | [Enter Yes or No] | [Enter Comments] |
| Is the data submitted in FFR consistent with the internal financial records? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee use a consistent method for drawing funds? | [Enter Yes or No] | [Enter Comments] |
| Is the method for drawing funds outlined in the grantee policies? | [Enter Yes or No] | [Enter Comments] |
| Does the CIL board provide check and balance for PMS processes? | [Enter Yes or No] | [Enter Comments] |

## Subrecipient (Subaward) Management

Part B award DSEs and Section 723 States under the Part C award serve as pass-through entities. Pass-through entities are expected to comply with specific subrecipient (subaward) management requirements. In addition, the Rehab Act establishes some additional requirements for DSEs and Sections 723 States, which are addressed in the questions below. The subrecipient (subaward) management requirements are defined in [45 CFR § 75.351-353](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR8447823477e44a7).

| **Question** | **Response (yes/no)** | **Comments** |
| --- | --- | --- |
| Does the grantee make subawards to subrecipients? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee have codified polices and processes for subaward management?  | [Enter Yes or No] | [Enter Comments] |
| Do the policies and procedures clearly outline the expectations for being a grantee under the Rehab Act and include references to applicable rules and requirements? | [Enter Yes or No] | [Enter Comments] |
| Do the policies and processes meet the minimum expectations defined [45 CFR § 75.351-353](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR8447823477e44a7)? | [Enter Yes or No] | [Enter Comments] |
| Does the subaward document include all the criteria outlined in [45 CFR § 75.352(a)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR8447823477e44a7)? | [Enter Yes or No] | [Enter Comments] |
| Does the grantee conduct subaward monitoring as outlined [45 CFR § 75.352(b) - (h)](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-D/subject-group-ECFR8447823477e44a7)? | [Enter Yes or No] | [Enter Comments] |
| Is the pass through work being performed in alignment with the State Plan for Independent Living (SPIL)? | [Enter Yes or No] | [Enter Comments] |
| Is the grantee adhering to the required Rehab Act Standards and Assurances outlined in the Notice of Award document? | [Enter Yes or No] | [Enter Comments] |
| Does the DSE clearly define its administrative costs? | [Enter Yes or No] | [Enter Comments] |
| Is the DSE administrative reimbursement less than or equal to 5% of the award budget? | [Enter Yes or No] | [Enter Comments] |
| Does the DSE have policies and processes to ensure compliance with the 10% match (cost share) requirement? | [Enter Yes or No] | [Enter Comments] |
| Is the match (cost share) provided equal to or greater than 10% of the award budget? | [Enter Yes or No] | [Enter Comments] |