



Community & Economic Development
120 Malabar Road SE, Palm Bay, FL 32907
(321) 726-5633

December 23, 2022

Timothy Timmerman, Executive Director
Brevard Alzheimer's Foundation
4676 N. Wickham Rd.
Melbourne, FL 32935

Subject: FY 22 Monitoring of Brevard Alzheimer's Foundations' CDBG-CV3 Activities

Dear Mr. Timmerman:

On November 29, 2022, Elena Sarazua, Housing Program Specialist I monitored Brevard Alzheimer's Foundations' CDBG activities, specifically the Non-Emergency Medical Transportation and Mobile Food Pantry Programs. Brevard Alzheimer's Foundation is a subrecipient of the City of Palm Bay and is carrying out public service funded through CDBG-CV3.

The period under review was from April 1, 2022, to October 31, 2022.

The purpose of a monitoring visit was to determine whether the subrecipient had implemented and administered CDBG-funded activities according to applicable Federal requirements. In this monitoring review, the following areas were reviewed:

Program/Regulatory Performance:

- Contract Beneficiaries/ National Objective/ Eligibility
- Contract Reporting Requirements
- Compliance with Subrecipient Agreement
- Administrative Requirements
- Program Management and Record-Keeping
- Insurance
- Equipment and Real Property
- Other Monitoring Areas

Financial Performance: Financial Management Systems

Overall, staff concluded that the agency is following Federal requirements, has detailed policies and procedures, and the files were neat and organized. Staff also appreciates that Brevard Alzheimer's Foundation was prepared for the site visit. As a result of this monitoring visit and review, staff did make one (1) finding.

Finding # 1 – Financial Management System/Single Audit Act

The Audit report provided by the agency was not dated and was in a "draft" form.

Corrective Action

Agency shall have thirty (30) days to resubmit dated final Audit report to the City.

The City looks forward to receiving your responses within thirty (30) days of receipt of this monitoring letter. If there should be any reason why your organization would have difficulty responding by this deadline, please contact me immediately.

We should add that the finding does not reflect negatively on Brevard Alzheimer's Foundation's staff and their dedication to the residents of Palm Bay. The City thanks you for the great service that your agency continues to provide to the residents of Palm Bay and appreciates Brevard Alzheimer's Foundation staff's continued assistance.

Sincerely,



Elena Sarazua
Housing Program Specialist I

cc: File

Attached: CDBG Programmatic Monitoring Report, CDBG Financial Monitoring Report

Check one:

- Desk Review
- Onsite Visit

Contract Term: April 1, 2022 – March 31, 2022 _____

Project Title: Non-Emergency Medical Transportation and Mobile Food Pantry _____

Subrecipient Name: Brevard Alzheimer’s Foundation, Inc. _____

Address: 4676 N. Wickham Rd., Melbourne FL 32935 _____

Phone #: 321-253-4430 _____

Approved Date: February 17, 2022 _____ Approved Amount: \$22,566.00 _____

Date of Last Expenditure Report: November 7, 2022 _____

Elena Sarazua

Program Monitor’s Print Name

Elena Sarazua

12/15/2022

Program Monitor’s Signature

Date

Siphikdele Chinyanganya

Management’s Print Name

S. Chinyanganya

12/15/2022

Management’s Review Signature

Date

****CDBG FINANCIAL MONITORING REPORT IS A SEPARATE DOCUMENT****

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	YES	NO	COMMENTS
CONTRACT BENEFICIARIES/ NATIONAL OBJECTIVE/ ELIGIBILITY			
How many persons are currently being/were served?			92 unduplicated persons and 1,750 trips as of November 7, 2022
Is this consistent with the contract?	X		800 duplicated persons per contract
Do clients meet a National Objective?	X		
If yes, which National Objective?			Benefit low to moderate income
Are activities benefiting persons within Low-Mod Income category?			
If yes, please indicate below:			
<input type="checkbox"/> L/M Income Area Benefit			
<input checked="" type="checkbox"/> L/M Income Limited Clientele (circle applicable one)	X		
<input type="checkbox"/> Presumed Benefit §570.208(a)(2)(i)(A)			
<input type="checkbox"/> 51% of clientele L/M §570.208(a)(2)(i)(B) and (C)			
<input type="checkbox"/> Nature and Location §570.208(a)(2)(I)(D)			
<input type="checkbox"/> Serving to remove material/architect barriers for severely disabled §570.208(a)(2)(ii)			
<input type="checkbox"/> Limited Circumstance §570.208(a)(2)(iv)			
<input type="checkbox"/> L/M Income Housing			
<input type="checkbox"/> L/M Income Jobs			
What eligibility category does the project meet (570.201-6)?			570.201(e)
	YES	NO	COMMENTS
CONTRACT REPORTING REQUIREMENTS			
PROGRAMMATIC			
Client Data Reports submitted in a timely manner? (circle each month submitted) Explain.	X		
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
Client Summary Reports submitted in a timely manner? (circle each month submitted) Explain.	X		
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			

Duplicate Client Data Report submitted in a timely manner? (circle each month submitted) Explain.			Not applicable.
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
For Economic Development projects, Employee Data Reports submitted in a timely manner? (circle each month submitted) Explain.			Not applicable.
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
Monthly Performance Reports submitted in a timely manner? (circle each submitted) Explain.	X		
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
Were the above submitted reports complete and accurate? Explain.	X		
Does the Subrecipient maintain these reports onsite for review?	X		Reviewed at on-site visit.
FINANCIAL (PROGRAMMATIC)			
Request for Payment (and supporting documentation) submitted in a timely manner? (circle each month submitted) Explain.	X		
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
Time and Attendance Sheet submitted in a timely manner? (circle each month submitted) Explain.			Not applicable.
Oct Nov Dec Jan Feb Mar Apr May June July Aug Sept			
Were the above submitted reports complete and accurate? Explain.	X		
Does the Subrecipient maintain these reports onsite for review?	X		Reviewed at on-site visit
	YES	NO	COMMENTS
COMPLIANCE WITH SUBRECIPIENT AGREEMENT			
Is the full scope of services listed in the Agreement being undertaken? List any deviation.	X		No deviation.
Compare actual accomplishments at the point of monitoring with planned accomplishments. Is the project achieving the	X		Agency is on track with anticipated

expected levels of performance (number of persons served, number of units rehabbed, etc.) and reaching the intended client group? Explain any problem the subrecipient may be experiencing. Acknowledge major accomplishments.			number of trips and number of unduplicated persons per agreement. Agency serves the intended client group.
Is the work being performed in a timely manner (i.e., meeting the schedule as shown in the Agreement)? Explain.	X		No discrepancies or deviations noted.
Compare actual expenditures versus planned expenditures. Do they match? Note any discrepancies or possible deviations.	X		No discrepancies or deviations noted.
Are requests for payment consistent with the level of work accomplished? Explain.	X		Invoices are submitted in accordance with scope of work.
Is program income properly accounted for and recorded? Explain.			Not applicable. No program income generated.
Does the project conform to any special terms and conditions included in the Subrecipient Agreement? Explain.	X		24 CFR 570.201(e)
	YES	NO	COMMENTS
ADMINISTRATIVE REQUIREMENTS			
Does Subrecipient maintain personnel records for all persons paid with CDBG funds provided by City of Palm Bay HCD? (Review 1099, W-2 and timesheet/payroll reports)			Not applicable.
Does Subrecipient have documentation stating it is an Equal Opportunity or Affirmative Action Employer? Note documentation reviewed.	X		Equal Opportunity Policy
Is appropriate EEO and/or Fair Housing signage in place easily visible by employees and visitors?	X		Seen on-site in administrative office.

Does the Subrecipient accept all otherwise eligible clients regardless of race, ethnicity, age, gender, disability? Explain.	X		Equal Opportunity Policy
Is documentation maintained ensuring compliance with faith-based organization, requirements? (if applicable) Note documentation reviewed and any discrepancies.			Not applicable.
Have any personnel employed in the administration of the CDBG-funded program been used for political activities, sectarian or religious activities, lobbying, political patronage, and nepotism activities? If yes, explain.		X	
Is Subrecipient operating program in compliance with OSHA requirements, if applicable? Note documentation reviewed.			Not applicable.
Does the Subrecipient have a Section 3 policy? (Applicable to construction projects) Review policy against HUD Section 3 clause.			Not applicable.
Is Subrecipient adhering to the "Section 3 Clause" of the HUD Act of 1968? (if applicable) Note any documentation reviewed and any deficiencies.			Not applicable.
Is documentation maintained for Conflict of Interest, if applicable? Note documentation reviewed or if N/A.			Not applicable.
Does Subrecipient have a copy of contract to reference?	X		Reviewed on-site.
	YES	NO	COMMENTS
PROGRAM MANAGEMENT AND RECORDKEEPING			
Does the Subrecipient maintain an application file? Note documents included in file.			Not applicable.
Does the Subrecipient maintain a project file? Note documents included in file.			Not applicable.
Does the Subrecipient maintain client files? Note documents included in file.	X		File checklist, CDBG Self-declaration form, Participant data sheet.

Does the Subrecipient maintain property files? (if applicable) Note documents included in file.			Not applicable.
Are files orderly, comprehensive, secured for confidentiality where necessary, and up-to-date? Note any areas of deficiency.	X		No deficiencies noted.
Do the client files and subrecipient reporting records have the necessary documentation (supporting the National Objective being met, eligibility, and program costs) and do they agree? Note any deficiencies.	X		Agency provides monthly reports, self-declaration of eligibility form is collected from every participant.
Does the Subrecipient have a program procedure manual?	X		Copy obtained.
Are there administrative policies and procedures in place? Note any deficiencies.	X		No deficiencies noted.
Are there financial policies and procedures in place? Note any deficiencies.	X		No deficiencies noted.
Are there programmatic and client policies and procedures in place? Note any deficiencies.	X		
Is there a file retention policy?	X		
If so, is it being adhered to? Explain.	X		No conflicts of interest at the time of the site visit.
Does the record retention policy coincide with City of Palm Bay HCD requirement of 4 years from the date of submission of the City of Palm Bay's CAPER? Note length of time in policy.	X		7 years.
Retain copies of pertinent documents for City of Palm Bay HCD file	X		Copy obtained.
<i>Specific Records to Verify are being Maintained</i>			
Are records maintained describing each activity undertaken?	X		
Do records maintained demonstrate each activity	X		

undertaken meets a national objective?			
Are records maintained documenting participant income? (if applicable)			Not applicable, agency serves presumed benefit clientele.
Are records maintained documenting compliance with the fair housing and equal opportunity components of the CDBG Program? (if applicable)	X		Equal opportunity policy.
Are real property inventory records, which clearly identify properties purchased, improved, or sold, maintained? (if applicable)			Not applicable.
Are copies of monthly programmatic and financial reports submitted to COP CD retained? See Contract Reporting Requirements above.	X		Reviewed on-site.
	YES	NO	COMMENTS
INSURANCE			
Has the subrecipient submitted a current copy of its Certificate of Insurance? List policy numbers and type of coverage.	X		<ul style="list-style-type: none"> • Commercial General Liability – 202251734 • Automobile Liability – 202251734 • Umbrella Liability – 202251734UMB • Worker’s compensation and employers’ liability – WWC3590361 • Professional liability - 202251734
Is the City named as an additional insured?	X		
	YES	NO	COMMENTS
EQUIPMENT AND REAL PROPERTY			

Has the Subrecipient acquired or improved any property it owns in whole or in part with CDBG funds in excess of \$25,000?		X	
If yes, review for 570.503(b)(7). Note any issues.			
Has Subrecipient purchased equipment with CDBG funds in excess of \$1,000?		X	
If yes, does Subrecipient maintain the records required by 84.34?			Not applicable.
Has the Subrecipient disposed of equipment or property in the last 5 years that was purchased with CDBG funds?		X	
If yes, were proceeds for the sale reported as program income?			Not applicable.
Did the City approve expenditures of program income?			Not applicable.
Was the program income returned to the City?			Not applicable.

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	YES	NO	COMMENTS
OTHER MONITORING AREAS			
<input type="checkbox"/> <i>CONFIDENTIALITY</i>			
Are systems in place that ensure the confidentiality of persons provided services for family violence treatment prevention, homeless services, etc? Explain.	X		Confidentiality and HIPAA Policies.
<input type="checkbox"/> <i>TERMINATION OF PROGRAM ASSISTANCE</i>			
Is there a formal process in place that recognizes the rights of individuals receiving assistance to due process of law when terminating assistance? Explain.	X		Grounds for termination of assistance policy.
<input type="checkbox"/> <i>GRIEVANCE PROCEDURE</i>			
Does the Subrecipient maintain a formal complaint procedure as required by the agreement?	X		Grievance procedures.
Is this procedure in writing and does it comply with the City of Palm Bay HCD Appeals Procedure requirements? Note any deficiencies.	X		No deficiencies noted.
Are participants made aware of this procedure? Is it posted or is provided upon entry into the program? Specify.	X		Provided upon entry into the program.
<input type="checkbox"/> <i>SECTION 504</i>			
Has the Subrecipient completed a Section 504 self-assessment (disability access)? Note discrepancies between what is known about the facility(ies) and what is noted in assessment.			Not applicable.
Does the facility where assistance/services are provided meet accessibility requirements of 24 CFR 8.21(c)(2)? Note deficiencies.			Not applicable.
<input type="checkbox"/> <i>LABOR STANDARDS</i>			
Were required labor standards requirements and guidance included in applicable subrecipient contracts?			Not applicable.

Were labor standards properly enforced? Review a sample of Davis Bacon payrolls, HUD-11 interview forms, Other Deductions forms, etc., to ensure adequate review was performed and any required restitution was paid. Note any discrepancies.			Not applicable.
□ GRANTOR RECOGNITION			
Does the subrecipient maintain a "recognition file" as required by the subrecipient contract? Note documentation contained in file.	X		City of Palm Bay listed as funding source on agency's website.
Do program brochures/marketing materials recognize City of Palm Bay as a funding source? Explain.		X	City of Palm Bay listed as funding source on agency's website.
□ CONFLCIT OF INTEREST			
Does the Subrecipient have a conflict of interest disclosure form filed with City of Palm Bay?		X	
Does there appear to be any apparent or real conflict of interest that has not been disclosed by the subrecipient?		X	
□ PROGRAM CHANGES			
Have any significant changes been made to the program? (i.e. staff changes, budget revisions, scope of services)		X	
Were changes approved by City of Palm Bay HCD?			Not applicable.
Does Subrecipient maintain documentation of COP CD approval of applicable amendments/revisions to Subrecipient Agreement? (if applicable) Note documentation reviewed.	X		Amendment one to subrecipient agreement was reviewed.
**** Final Confirmation of Documentation			
Does supporting documentation exist in all files reviewed for each of the above questions? If not, please note.	X		

PROGRAMMATIC MONITORING SUMMARY: (Is the subrecipient meeting the terms of the Subrecipient Agreement and HUD regulations? Discuss both positive conclusions and any weaknesses identified.)	
Agency is on track to provide anticipated number of units of service and is on track to expend all awarded funds. Services provided are consistent with agreement.	
Invoices and reports are submitted timely and accurately.	
Agency have detailed policies and procedures.	
FINDINGS OR CONCERNS: (Note areas that require follow-up action.)	
There were no findings or concerns.	
CORRECTIVE ACTIONS: (List the required actions, a schedule for implementing corrective actions or making improvements and schedule for any needed technical assistance or training.)	
Not applicable.	
<u>Elena Sarazua</u>	
Program Monitor's Print Name	
<u>Elena Sarazua</u>	<u>12/15/2022</u>
Program Monitor's Signature	Date(s) Reviewed

Exhibit A.2

Subrecipient Financial Monitoring Report

CDBG Financial Monitoring Review		CV3
Subrecipient: Greater Melbourne PAL (Police Athletic League)		
Program Funding Year: FY 22 / 23		
Name(s) of Reviewer(s)	Sally Cotto	Date(s) Reviewed 11/16/2022

A. FINANCIAL MANAGEMENT SYSTEM

1.

Does the subrecipient have written financial management policies and procedures to ensure that CDBG funds are used in accordance with CDBG requirements? See 2 CFR Part 200.302 Financial Management.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: "2014 draft" Financial Procedures require revisions and should mention "CDBG Grants".			

2.

Does a review of the sample transaction records indicate that grant expenditures were eligible costs under regulations, were necessary and reasonable for proper and efficient administration of the program, were allocable to the program, and supported by adequate source documentation (invoices, contracts or purchase orders)? See 2 CFR Part 200.302 (b)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: The mentoring and Tutoring program is based on units (students). The records provide sufficient documentation of proper administration			

3.

Does the subrecipient record amounts budgeted for eligible activities as specified in 2 CFR 200.308 Revision of Budget and Program Plans?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Twelve-month statement of activities were provided: FY 23 Budget Plan.			

4.

Does the subrecipient maintain adequate source documentation to determine compliance? Select a sample of expenditures and determine whether they are supported by invoices, contracts, or purchase orders, etc.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient has provided the necessary documents to the Housing Assistant who has verified compliance.			

5.

Are payments for salaries and wages supported by documented payrolls and personnel activity reports?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

6.

Did the record review indicate any instances of ineligible expenditures?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

7.

Does the subrecipient store all CDBG financial documents in a secured area?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

B. INTERNAL CONTROLS

8.

Do the fiscal records indicate evidence that the recipient and its subrecipients have effective internal control over, and accountability of, all grant funds, property, and other assets? See 2 CFR Part 200.302 (b)(4)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient has presented Sign-in sheets with date logs of the students being mentored, and data that meets the low to moderate objective.			

9.

a. Does the subrecipient have an organization chart that sets forth the actual lines of responsibility?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
b. Are duties for key employees of the subrecipient defined?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient provided an organization chart, however a list of the duties related to key employees have not been submitted.			

10.

Did the subrecipient provide a copy of the current year's operating budget, chart of accounts and general ledger?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient provided Chart of Accounts and a GL; however the operating budget or expenses in the Supplemental Schedule does not mention "CDBG Grants".			

11.

Does the subrecipient's chart of accounts include a complete listing of the account numbers used to support the control needed to ensure that resources used do not exceed resources authorized?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: COA may be outdated as it does not include a complete list of TD Bank assets.			

12.

Do the subrecipient's approval controls provide reasonable assurance that appropriate individuals approve recorded transactions in accordance with management's general or specific criteria?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient satisfies the requirement of approval controls.			

13.

Do the subrecipient's controls over the design and use of documents and records provide reasonable assurance that transactions and events are properly documented, recorded, and auditable?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: There was reasonable assurance of transactions being properly documented.			

14.

Does the subrecipient's segregation of duties controls effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities in the normal course of duties?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: The Financial Procedures: notes proper processes related to Dept. Heads and procedures of tracking revenue, deposits and expenses.			

15.

Is it clear that all personnel are responsible for communicating to appropriate supervisory officials that the subrecipients' operating problems and noncompliance with laws and regulations?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: Whistle Blower policy - Not submitted			

C. SINGLE AUDIT ACT

16.

Does the subrecipient expend \$750,000 or more in combined federal funding?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

17.

If so, does the subrecipient comply with the Single Audit Act? See CFR Part 200 Subpart F.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

18.

Has the agency provided a copy of the most recent audit, if applicable?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion: Subrecipient does not meet the guidelines to submit an audit, however did submit a Compilation Engagement report.			

19.

<p>a. Does the subrecipient's audit report include an opinion on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and whether the schedule of expenditures is presented fairly in all material respects?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<p>Describe Basis for Conclusion: Subrecipient does not meet the threshold for an audit.</p>			

<p>b. Do the subrecipient's financial statements reflect its financial position, results of operations or changes in net assets and, where appropriate, cash flows for the fiscal year?</p>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<p>Describe Basis for Conclusion: A 2022 Statement of Financial Position was provided.</p>			

D. PROCUREMENT

20.

<p>Does the subrecipient have written policies and procedures for purchasing/competitive procurement, if applicable? See 2 CFR 200.318 General Procurement Standards.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<p>Describe Basis for Conclusion: Although not applicable, the subrecipient did have Procurement policies documented.</p>			

21.

<p>Does the subrecipient have a written standard of conducts covering conflicts of interest and governing the performance of its employees engaged in the award and administration of contracts? See 2 CFR 200.318 (c)(1)</p>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<p>Describe Basis for Conclusion: Subrecipient provided their conflict of interest document.</p>			

22.

<p>Are all procurement transactions conducted in a manner to provide, to the maximum extent practical, open and free competition? See 2 CFR 200.319.</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<p>Describe Basis for Conclusion:</p>			

23.

Did the subrecipient establish and follow written procedures to avoid purchasing unnecessary items? See 2 CFR 200.318 (d).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

24.

Do the solicitations for goods and services clearly and accurately state the technical requirements for the goods or services to be procured? See 2 CFR 200.319 (c)(1).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

25.

Was a cost or price analysis performed and documented in a procurement file in connection with every procurement action including contract modifications? See 2 CFR 200.323 (a).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Yes	No	N/A
Describe Basis for Conclusion:			

E. EQUIPMENT MANAGEMENT

Provide information on the selected sample of equipment transactions in the table below. (If additional rows are needed, please attach an additional sheet.)						
Item	Date Acquired	Acquisition Cost	Amount of Non-CDBG or other Federal \$ Used (if any)	Disposition Date (if applicable)	Method of Disposition (if applicable)	CDBG Program Income Amount
1.						
2.						
3.	NOT APPLICABLE					
4.						
5.						
6.						
7.						
8.						

26.

Does the subrecipient maintain property records which contain the information required by 2 CFR 200.313(d):			
a. property description?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
b. serial number or other identification number?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
c. funding source (grant number)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
d. title holder?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
e. acquisition date and cost?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
f. percentage of Federal participation in original acquisition cost?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
g. location, use and condition of property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
h. if, applicable, disposition data, such as date of disposal and sales price?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

27.

a. Has a physical inventory of equipment been taken and the results reconciled with the property records within the last two years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			
b. What was the date of the last inventory and the results?			
Describe Basis for Conclusion:			

28.

Has the program participant developed a control system for adequately safeguarding property against loss, damage, or theft?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

29.

Does the subrecipient have adequate maintenance procedures for keeping property in good condition?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

30.

If the subrecipient sold equipment purchased with CDBG funds, were the proceeds from the sale kept as program income?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

31.

a. Has the subrecipient established proper sales procedures to ensure the highest possible return?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			
b. If the subrecipient disposed of equipment by sale, did it follow its procedures?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
Describe Basis for Conclusion:			

[Remainder of page left intentionally blank]

Financial Monitoring Summary:

Findings:

- 1a. Financial Procedures - Require a Financial Manual as original and not 2014 "draft".
- 9b. Require a list of key employee descriptions (President, Ex. Director, Program Directors).
- 11. Chart of Accounts does not include all TD Bank assets. Include the other eight.
- 15. A "Whistle Blower" policy must be submitted.

Concerns:

- 1a. Financial Procedures - Treasurer and Office Manager verification. Omit names and confirm that titles exist. Revisions to procedures, titles, forms may be necessary.
- 10. Neither the Operating Budget, Chart of Accounts, GL or Financial reports mention "CDBG Grants". Recommend this be included. b. A key or legend should be included in the COA to denote abbreviations (Grants AD, CP, PE, etc.)

Sally Cotto, Fiscal Analyst

11/28/2022, 12/13/22, 12/14/22

Financial Monitor's Printed Name

Date

Financial Monitor's Signature

Date

