

**Michigan Department of Health and Human Services
Monitoring Activities Menu**

Monitoring Activity	Guidance
<p>1. * Review financial and programmatic reports required by MDHHS. * Required for all grantees regardless of the assessed level of risk.</p>	<p>1a. Ensure all required reports were obtained when due.</p> <p>1b. Review programmatic reports to determine if performance goals were achieved.</p> <p>1c. Review financial reports for budgetary compliance, unusual items to be further evaluated, compliance with requirements (matching, maintenance of effort, limitations, etc.), and proper certifications.</p> <p>1d. Follow up on deficiencies noted from the review of the programmatic and/or financial reports, and take action to ensure correction when warranted.</p> <p>1e. Document follow-up actions, and evidence the reviews with a sign-off.</p>
<p>2. * Follow-up and ensure that the grantee takes timely and appropriate action on all deficiencies pertaining to the grant award detected through audits, on-site reviews, and other means. * Required for all grantees regardless of the assessed level of risk.</p>	<p>2a. Follow up on identified deficiencies from audits, on-site reviews, and other means; and ensure the grantee takes timely and appropriate corrective action. The Bureau of Audit, Reimbursement, and Quality Assurance will notify Program Offices of deficiencies detected through audits via the management decision process.</p> <p>2b. Document follow-up actions.</p>
<p>3. * Perform monitoring that is specifically required by statute, regulation, and/or award requirements. * Required for all grantees regardless of the assessed level of risk.</p>	<p>3a. Ensure program specific monitoring that is required by statute, regulation, and/or award requirements is completed.</p> <p>3b. Document monitoring actions.</p>
<p>4. Perform pre-award monitoring to determine the fitness of the grantee during the selection process.</p>	<p>4a. Gather and evaluate information to determine the fitness of the grantee in fulfilling the grant agreement obligations. Information could include past evaluation or audit results, and financial statements.</p> <p>4b. Document pre-award monitoring activities.</p>
<p>5. Obtain and review a completed "Subrecipient Questionnaire" from the subrecipient.</p>	<p>5a. Obtain and review the completed "Subrecipient Questionnaire" from the subrecipient. Evaluate responses for issues needing follow up.</p> <p>5b. Follow up on items identified from the review of the completed "Subrecipient Questionnaire" that may be issues of non-compliance, and take action to ensure correction when warranted.</p> <p>5c. Document the review, and any follow-up actions.</p>
<p>6. Perform desk reviews of the grantee's records.</p>	<p>6a. Request and review a sample of detail (i.e. general ledger detail, vendor invoices, time and attendance records, allocation detail, programmatic information, etc.) that supports information provided on programmatic and/or financial reports. Reported costs should be supported by an accounting system that tracks programs separately, supported by documentation (invoices), and are reasonable and allowable.</p> <p>6b. Follow up on deficiencies noted from the desk review, and take action to ensure correction when warranted.</p> <p>6c. Document the desk review work, and follow-up actions.</p>
<p>7. Perform on-site reviews of the grantee's records and/or operations.</p>	<p>7a. Go on-site to the grantee's location and review a sample of detail (i.e. general ledger detail, vendor invoices, time and attendance records, allocation detail, programmatic information, etc.) that supports information provided on programmatic and/or financial reports; and/or evaluate operations for programmatic compliance. Reported costs should be supported by an accounting system that tracks programs separately, supported by documentation (invoices), and are reasonable and allowable.</p> <p>7b. Follow up on deficiencies noted from the on-site review, and take action to ensure correction when warranted.</p> <p>7c. Document the on-site review work, and follow-up actions.</p>
<p>8. Provide the grantee with training and technical assistance.</p>	<p>8a. When deemed necessary and/or requested by the grantee, provide training and technical assistance to ensure the grantee has the necessary information and skills to carry out the grant award.</p> <p>8b. Document the training and technical assistance.</p>
<p>9. Arrange for agreed-upon procedures engagements for subrecipients as described in 2 CFR 200.425.</p>	<p>9a. This monitoring option is limited to subrecipients who are exempted from Single Audit; and the cost is allowable only if conducted in accordance with Generally Accepted Governmental Auditing Attestation Standards, paid for and arranged by MDHHS, and limited in scope to certain compliance requirements. This option, if chosen, should be coordinated through the Bureau of Audit, Reimbursement, and Quality Assurance.</p>