

Common On-Site Monitoring Review Findings – The Top Ten

FINDING / CRITERIA	REGULATION	Need Action?
<p>#1 Expenditures are not being reported to ETA on an accrual basis.</p> <p><i>Criteria: Financial data on ETA-9130 (Financial Status Report) must be reported to DOL on an accrual basis.</i></p>	<p>29 CFR Part 95.21(b)(1) 29 CFR Part 97.41 (b)(2) ETA-9130 Reporting Instructions</p>	
<p>#2 The Equal Opportunity (EO) requirements are not being fully implemented:</p> <ul style="list-style-type: none"> ▪ The EO notice does not contain the required wording. ▪ The EO notice is not posted or provided to participants and made a part of their file. ▪ Program brochures/outreach materials do not contain the required wording. <p><i>Criteria: An EO Notice with required wording must be posted/disseminated. A copy of the notice must be placed in participant files. All program brochures, outreach materials, job announcements and other materials must include specific wording.</i></p>	<p>29 CFR Part 37.30 EO Notice Wording</p> <p>29 CFR Part 37.31 EO Communication Dissemination</p> <p>29 CFR 37.34 EO Wording in Publications</p>	
<p>#3 Grant funds were used to purchase equipment without Grant Officer approval.</p> <p><i>Criteria: Equipment in the amount of \$5,000 or more that has a useful life of one year or more requires prior Grant Officer approval.</i></p>	<p>Grant Award Agreement: Part IV – Special Conditions #2</p>	
<p>#4 Changes were made to the Statement of Work (SOW) Without Grant Officer Approval (outcomes/activities etc...)</p> <p>Criteria: Any changes made to the SOW require prior Grant Officer approval.</p>	<p>Grant Award Agreement Part IV – Special Conditions #1</p>	

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<p>#5 The Grant Recipient realigned the budget without Grant Officer Approval.</p> <p><i>Criteria: Flexibility is allowed within the grant budget (except personnel, fringe benefits, indirect costs), provided no single line item is increased or decreased by more than 20%. Changes in excess of 20% and <u>any</u> changes to personnel, fringe benefits or indirect cost line items must receive prior written approval from the Grant Officer.</i></p>	<p>Grant Award Agreement Part IV – Special Clauses #1</p>	
<p>#6 Grant Recipient does not conduct monitoring of subrecipients and/or have a monitoring system in place.</p> <p><i>Criteria: Grant Recipient is responsible for managing and monitoring each project, program, subaward, function or activity supported by this grant.</i></p>	<p>29 CFR Part 95.51(a) 29 CFR Part 97.40(a)</p>	
<p>#7 Procurement files do not contain the required support documentation.</p> <p><i>Criteria: Procurement records and files shall include the basis for contractor selection, justification of lack of competition and a basis for award cost or price.</i></p>	<p>29 CFR Part 95.46 29 CFR Part 97.36</p>	
<p>#8 A Cost or Price Analysis was not conducted for services procured.</p> <p><i>Criteria: Grant Recipient must perform and document a cost or price analysis for every procurement action.</i></p>	<p>29 CFR Part 95.45 29 CFR Part 97.36</p>	
<p>#9 Project Significantly Behind Schedule in Implementing Grant Activities, Achieving Grant Outcomes/Deliverables.</p> <p><i>Criteria: Grant recipient should have a strategy to ensure that all project activities outcomes/deliverables are completed within the grant performance period.</i></p>	<p>Grant Award Agreement, Part I, Statement of Work</p>	

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<p>#10 Quarterly Financial (9130) are submitted to ETA after the reporting deadline.</p> <p><i>Criteria: Submission of the Financial and Progress Reports is due on a quarterly basis. Reporting quarter end dates shall correspond to the following calendar quarter end dates; March 31, June 30, September 30, and December 31. Quarterly reports are to be submitted no later than 45 calendar days after the end of each specified reporting period.</i></p>	<p>Grant Award Agreement, Part IV, Special Conditions</p> <p>ETA-9130 Reporting Instructions</p>	