

Subrecipient Monitoring and Oversight Plan

In accordance with 2 CFR 200.332, the Montana Governor’s Office of Community Service (GOCS) adopts the following plan for assessing risk and monitoring subrecipients. This plan may be used by GOCS as a checklist in conjunction with other GOCS materials. GOCS saves all documentation in the appropriate subfolder on the GOCS share drive (e.g., U:\1 AmeriCorps\2 AC Programs & Planning\[Year]\[Program]\Monitoring). GOCS’s Director may assign any qualified GOCS staff to perform or assist in the following functions. Any questions regarding which staff member should perform each function should be posed to the Director.

Subrecipient Legal Name			
AmeriCorps Program Name			
Grant Number		Year being reviewed	
Subrecipient Contact(s)			
Participating GOCS Staff			

Pre-Award Documentation – to be completed upon issuing subaward, kept in grant award subfolder unless otherwise specified	
	Obtain from subrecipient:
	Subaward agreement (signed)
	Documentation of liability insurance meeting grant requirements (e.g., \$1M/occurrence, \$2M aggregate; motor vehicle \$1M/occurrence);
	Current authorized signers list;
	Current indirect cost rate documentation (if applicable); and
	Completed Segregation of Duties worksheet (template provided by GOCS)
	Contact information from each subrecipient for program, fiscal, leadership, and HR if applicable, update most current spreadsheet in U:/Organizational Contacts.
	Search sam.gov to determine whether the subrecipient or any staff listed in the Segregation of Duties worksheet has been debarred or suspended from receiving federal contracts or funding and, if so, inform the subrecipient and set forth any necessary corrective actions (e.g., reassign staff) and any relevant funding decisions. Follow ASC Tip of the Month 12-13-23 instructions, on file in U:/3 Tools & Training/2 Risk & Monitoring/1 GOCS Risk Assessment & Monitoring/Debarment folder.
	Review any Single Audit of the subrecipient posted in the Federal Audit Clearinghouse.
	Issue a Management Decision addressing whether any finding specifically related to the subaward appears in the subrecipient’s Single Audit (if available) and, if so, setting forth a corrective action.

Ongoing Oversight	
	Obtain and review Program Progress Reports (April, October and, if applicable, January).
	Conduct program check-ins (weekly to tri-weekly, depending on program).
	Obtain and review Periodic Expense Reports (monthly).
	Respond to issues that arise during ongoing monitoring, which may include providing training and technical assistance, developing a corrective action plan, or reporting to other entities such as AmeriCorps the agency or the Office of Inspector General (OIG).

Annual Risk Assessment	
	Annually assess each subrecipient using the current GOCS Risk Assessment form.

	Email each subrecipient the completed risk assessment form.
	Respond to issues that arise during risk assessment, which may include providing training and technical assistance, developing a corrective action plan, “flagging” the issue for monitoring, or reporting to AmeriCorps the agency or the Office of Inspector General (OIG).

Pre-Monitoring	
	Complete GOCS Internal Pre-Monitoring Tool in relation to all programs, regardless of risk level.
	Request any documents from the program as identified in the Pre-Monitoring Tool.
	Review documents and determine any newly identified risk factors that may affect the scope of any monitoring visit or desk audit, if one is occurring, as well as ongoing oversight.
	Email each subrecipient regarding any determinations made regarding newly identified risk factors and adjustments in monitoring or oversight, or indicate no further action is required.

Annual Document Review – all subrecipients	
Annual document review is part of the pre-monitoring process. To ensure subrecipient compliance, particularly in areas identified as high risk by AmeriCorps the agency and the OIG, GOCS requests the following documentation from each subrecipient annually, approximately 8 weeks before conducting monitoring visits or desk audits. GOCS reserves the right to request additional documentation if individual high-risk areas are identified, or if initial documents indicate potential risk.	
	Two (2) timesheets, staff/member(s) and time period randomly selected by GOCS
	Two (2) National Service Criminal History Checks, staff/member(s) randomly selected by GOCS
	Simple log
	One (1) travel voucher with backup documents, randomly selected by GOCS
	One (1) member file, randomly selected by GOCS
	Any policy, procedure, handbook, or manual that has substantively changed since the prior year (i.e., not grammar/formatting changes), with indication of where changes were made
	Other documents that may be requested due to nationwide high-risk areas (not individually-assessed, typically the subject of OIG reports or agency communications)

Preparation for In-Person Monitoring Visit or Desk Review (if occurring)	
	In anticipation of writing a letter to confirm details of in-person monitoring or desk review:
	Begin an email chain to use throughout monitoring period with subject line “GOCS Monitoring for [organization]-[program] Program Year[20XX-20XX]” and inform subrecipient that all monitoring-related communications must remain on this email chain.
	Schedule the date of the in-person visit or desk review with subrecipient, ensuring appropriate staff are available from both the subrecipient organization and GOCS.
	At least 4 weeks before the scheduled visit or desk review, having reviewed the Pre-Monitoring Tool, determine which additional documents to request in advance of the monitoring visit or desk review (e.g., 10% of member files).
	Also at least 4 weeks before the scheduled visit or desk review, having reviewed the Pre-Monitoring Tool, determine which questions from the Monitoring Tool will be posed as part of the in-person visit or desk review. If a subrecipient has been assessed low risk in all areas, GOCS will select portions of the Monitoring Tool based on nationwide risk and any topics where GOCS seeks to deepen its understanding of the subrecipient’s practices. GOCS may ask the subrecipient to answer selected questions from the Monitoring Tool and submit the answers along with requested documents.

	At least 3 weeks before the scheduled visit or desk review, email a confirmation letter on GOCS letterhead with appropriate GOCS and subrecipient cc's to the subrecipient regarding the scheduled date and requests for documents and/or completion of portion of the Monitoring Tool. Provide relevant attachments and links, and set a deadline of at least one week before the visit or desk review.
	If necessary, schedule a meeting of appropriate GOCS and subrecipient staff to clarify scope of document and Monitoring Tool requests.
	At least 2 weeks before the visit or desk review, collaborate with subrecipient to create an agenda, including any staff, member, or site supervisor interviews.
	If appropriate, approximately 1 week before the visit or desk review, email the subrecipient any initial feedback on the submitted documents or completed portions of the Monitoring Tool, along with any anticipated clarification questions.

In-Person or Desk Review	
	Conduct opening meeting (which may be virtual for a desk review) including introductions, explanation of compliance monitoring (i.e., that it is not an audit), emphasis on the process as a learning opportunity, intent that there will be no surprises in the summary letter, review of agenda, and option for subrecipient to ask any questions before process begins.
	As necessary, review or request any additional documentation or responses to portions of the Monitoring Tool.
	Interview relevant staff, site supervisors, and/or members using questions in Monitoring Tool as appropriate. Frame questions with genuine curiosity and openness to learning about the program operations. Interviews with members and supervisors may occur on different dates than a visit or desk review.
	<p>Close in-person visit or desk review with a meeting (which may be virtual for a desk review) to report out on discoveries, including:</p> <ul style="list-style-type: none"> • program strengths; • GOCS recommendations to correct deficiencies that, if not remedied, are likely to lead to future non-compliance; • required corrective action(s) that must be addressed to be brought back into compliance; and • training and technical assistance, including referrals to resources, best practices, upcoming opportunities for training and technical assistance, and incorporation into the GOCS Professional Development Strategic Framework. <p>The close-out meeting should include, at minimum, potential required corrective actions and recommendations to be included in an upcoming summary letter and a question of how GOCS can best provide technical assistance.</p>

Post-Visit/Desk Review	
	Within 30 days after the visit or desk review, email the subrecipient a visit or desk review summary letter including any corrective actions with deadlines, recommendations, strengths, and training and technical assistance.
	In the summary letter, provide sufficient response time (usually 30-45 days) and request that any response be on organization letterhead, signed by an authorized person, received by the deadline with any extension request received prior to the due date, and accompanied by any necessary documentation to support the response.
	Review any response and, after determining if any correction or further action is required, email the subrecipient a final letter including any corrective actions with deadlines.

	If NSCHC noncompliance resulting in disallowance has been detected, draft and send a separate letter to AmeriCorps the agency and share the letter and any subsequent communications regarding the process with the subrecipient as appropriate.
	Create or update internal GOCS Monitoring Calendar in U: > 1 AmeriCorps > 3 Tools & Training > 2 Risk & Monitoring > 1 OCS Risk Assessment & Monitoring.
	Add deadlines to relevant GOCS staff calendars (ideally at least two staff members).
	Meet and communicate internally and with subrecipient staff to ensure any corrective actions are adequately resolved, and add or update GOCS staff calendars accordingly.
	Once all corrective actions are resolved, write and email a closing letter to the subrecipient.