

Salaries & Wages Monitoring Checklist

In the Guide, pages 175-176

This document summarizes key questions for monitoring personnel costs. Grantees may wish to use this list as a guide, and add additional, more specific, questions to develop their monitoring tools. Each monitoring question references pages in the HOPWA Grantee Oversight Resource Guide that provide additional information.



Additional information & resources can be found here: <https://www.hudexchange.info/resource/1920/hopwa-financial-management-training-manual>

HOPWA Grantee Oversight Resource Guide
<https://www.hudexchange.info/resource/1003/hopwa-grantee-oversight-resource-guide>

Policies for Salaries & Wages—In the Guide, pages 175-176

Are the charges to the HOPWA program for salaries and wages, whether treated as direct or indirect costs, consistent with the written policies of the sponsor organization?

- Confirm the presence of written policies pertaining to the treatment of HOPWA-related salaries and wages
- Review policies for:
 - » Clear guidelines for documenting time spent on grant activities and how activity reports are reviewed and approved
- Review time-keeping records for any evidence that existing policies are not being followed

Documentation of Salaries & Wages—In the Guide, pages 176-179

For employees supported wholly or in part by the HOPWA grant, are charges for personnel costs supported by personnel activity reports or equivalent time documentation?

- Verify and review that timesheets and activity reports reflect real, reasonable, after-the-fact determination of an employee's activity
- Confirm that all activity reports include only the employee's HOPWA activity, rather than all of the employee's activities or that the time charged to HOPWA activities is clearly identified and tracked
- Review timesheets and activity reports for any evidence of incorrectly documenting time based upon:
 - » Budget estimates
 - » Allocations from grant agreements
 - » Occasional time studies
 - » Need to spend down grant funds

Approval of Salaries & Wages—In the Guide, pages 177-179

Were all employee personnel activity reports signed by the employee or by an authorized staff person with direct knowledge of the work performed?

- Verify that employees sign and date all timesheets
- Verify that activity reports were signed and dated by an authorized staff person, such as the employee's supervisor
- Verify that approved timesheets specifically show the hours spent on a HOPWA grant(s) and directly connect those hours to eligible clients and activities/budget line items