Budget & Record-Keeping Monitoring Checklist
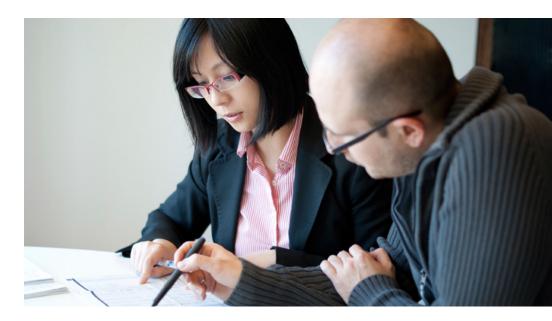
This document summarizes key questions for monitoring record-keeping and cost documentation. Grantees may wish to use this list as a guide, and add additional, more specific, questions to develop their monitoring tools. Each monitoring question references pages in the HOPWA Grantee Oversight Resource 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

**Ensuring Eligible Charges—
In the Guide, pages 186-188**

Does a review of sample transaction records indicate that grant expenditures were for eligible costs under program regulations?

- Using recent invoices from the sponsor, request back-up documentation to support those transactions

- Review for any evidence of transactions that are not HOPWA-eligible activities or that the sponsor is not contracted to deliver

Source Documentation of Expenditures—In the Guide, pages 186-188

Are the financial transactions supported by adequate source documentation?

- By examining source documentation, verify that:
  - » The cost is for a HOPWA-eligible activity
  - » The activity was provided to a HOPWA-eligible participant
  - » The HOPWA-funded staff worked on the eligible activity

- Review documentation for compliance with activity-specific requirements and standards, following the "paper trail" of sample activities and transactions

- Verify that HOPWA activities were properly allocated and charged to the HOPWA grant

- Review invoices and supporting documentation for any unallowable costs, such as:
  - » Entertainment, contributions or donations to others, political/lobbying costs, fines and penalties
  - » Unallowable components of administrative and indirect costs