



FLORIDA DEPARTMENT *of*  
ECONOMIC OPPORTUNITY

EMERGENCY HOME ENERGY ASSISTANCE  
PROGRAM  
(EHEAP)

Grantee Monitoring

**FIELD MANUAL**

Last Update: January 2, 2014



# LIHEAP Grantee Monitoring Field Manual

Florida Department of Economic Opportunity  
Division of Housing and Community Development  
Community Assistance Section

## Table of Contents

### PART I - AGENCY INFORMATION

1.1	Grantee Contact Information	5
	Contract Information	5
	Previous Monitoring Information	5-6
	Outreach Offices	6
1.2	Monitoring Entrance Sign-In Sheet	7
1.3	Monitoring Exit Sign-In Sheet	8
1.4	DEO Monitoring Visit Letter to Grantee	9
1.5	Final Monitoring Report and Wrap-up	9

### PART II - PRE-MONITORING

2.1	Documents Needed for Monitoring List	12
2.2	Audit Review Worksheet (Non-Profits Only)	13-14
2.3	Financial Trends Analysis Worksheet (Non-Profits only)	15-16
2.4	Financial Trends Analysis Worksheet Instructions	17
2.5	Internal Controls/Segregation of Duties Worksheet	18-19
2.6	Grantee Fiscal Policies and Procedures Checklist (Non-Profits Only)	20-21
2.7	LIHEAP Program Manual Checklist	22
2.8	LIHEAP Client Tracking Report Format Template	23
2.9	Grantee Agency-Wide Organizational Chart	24
2.10	Grantee Agency-Wide Budget	25
2.11	List of Verified Vendors	26

### PART III – ADMINISTRATION

3.1	DEO Review of Agency Organizational Chart	27
-----	---	----

3.2	Grantee Personnel Practices and Procedures (Non-Profits Only)	28
3.3	DEO Review of Personnel Practices Checklist	29
3.4	DEO Review of Financial Trends Analysis Worksheet (Non-Profits Only)	30
3.5	DEO Review of Audit Review Worksheet (Non-Profits Only)	30
3.6	DEO Review of Monitoring Reports from Other Funders	32
3.7	DEO Review of EPLS Vendor Listing	33

#### **PART IV – FISCAL REVIEW**

4.1	Sample LIHEAP Financial Status Report	35
4.2	Sample LIHEAP Revenue & Expense Report	36
4.3	Summary of FSR and R&E Report	37
4.4	LIHEAP Test of Expenditures	38
4.5	LIHEAP Vendor Payment Review	39-40
4.6	Grantee Financial Procedures Recap	41
4.7	Overall Financial Analysis	42
4.8	Grantee's Ability to Assess Overall Organizational Financial Health	43-44

#### **PART V – PROGRAM REVIEW**

5.1	LIHEAP Client File Worksheet	46-47
5.2	Overall LIHEAP Program Organization and Operation	48-51



*PART I*  
*AGENCY*  
*INFORMATION*

# LIHEAP Monitoring FIELD MANUAL

## Part 1.1 Grantee Contact Information

Name \_\_\_\_\_

Address \_\_\_\_\_ Executive Director \_\_\_\_\_

\_\_\_\_\_ Phone \_\_\_\_\_

\_\_\_\_\_ email \_\_\_\_\_

**1. Contracts Monitored**

Contract	Contract #	From	To

Contacts	Name	Email	Phone
Fiscal	_____	_____	_____
Program	_____	_____	_____
Administration	_____	_____	_____

Contract	Contract #	From	To
<b>LIHEAP</b>			

Contacts	Name	Email	Phone
Fiscal	_____	_____	_____
Program	_____	_____	_____
Administration	_____	_____	_____

**Notable issues from previous monitoring visits:**

- a. \_\_\_\_\_
- b. \_\_\_\_\_
- c. \_\_\_\_\_
- d. \_\_\_\_\_
- e. \_\_\_\_\_

Last date of monitoring by DEO Staff: \_\_\_\_\_

Date Final Report Issued: \_\_\_\_\_

All Findings and Concerns Cleared: Yes \_\_\_\_\_ No \_\_\_\_\_

-If NO, describe which issues were not cleared:

	Issue	Reviewed during current monitoring
a.		
b.		
c.		
d.		
e.		
f.		

**2. Subrecipients**

	Location	In Charge	Title	Visited
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				

# PART 1.2 MONITORING ENTRANCE SIGN-IN SHEET

GRANTEE: \_\_\_\_\_ DATE \_\_\_\_\_

Name	Title	Program	Entity

**PART 1.3 MONITORING EXIT SIGN-IN SHEET**

**GRANTEE:** \_\_\_\_\_ **DATE** \_\_\_\_\_

<b>Name</b>	<b>Title</b>	<b>Program</b>	<b>Entity</b>

**PART 1.4 DEO MONITORING VISIT LETTER TO GRANTEE**

**DEO Staff Directions:** Insert DEO letter behind this page.

Date	Action	Grant Manager

**PART 1.5 DEO FINAL MONITORING REPORT AND TIMELINE**

**DEO Staff Directions:** Insert monitoring report and related correspondence behind this page.

**Timeline**

Action	Due	Done	Notes
Date of 1 <sup>st</sup> draft report			
1 <sup>st</sup> draft report returned for revision			
2 <sup>nd</sup> draft report			
Final report mailed			
Response from Grantee due			
Department's response to Grantee response			
Grantee's second response due			
Date report			
Information entered and pdf copy of monitoring report uploaded into eGrants			

*PART II*  
*PRE-MONITORING*

**LIHEAP Grantee Monitoring Protocol:  
Documents for Grantees to Submit Prior to Site Visit**

YOUR AGENCY must send the documents listed on the next pages to DEO as part of the grantee monitoring process.

**Existing Documents:**

Some of the documents should already exist: financial policies and procedures, LIHEAP operating manual, etc. Submit the most recent, approved versions of these documents.

**Documents to Complete and Return:**

This file also contains templates of documents DEO requires you to complete and return within the timelines set out in the letter you received confirming the dates of the onsite monitoring visit.

The templates contain instructions on their completion. Should you still have questions, please contact:

Grant Manager:

Email:

Phone:

**Documents Available During Onsite Monitoring:**

The list on the following pages also identifies documents you must have available for the Grant Manager to examine during the onsite monitoring. You can use it as a checklist in your preparations for the onsite monitoring.



## 2.1 DOCUMENTS NEEDED FOR MONITORING

Reference No.	Document	Send to DEO	Sent	On File With DEO	Have on Hand	Ready
<b>Pre-Monitoring</b>						
2.2	Audit Review Worksheet (Sub-Recipients Only)	X				
2.3	Financial Trends Analysis Worksheet (Sub-Recipients Only)	X				
2.5	Internal Controls/Segregation of Duties Worksheet	X				
2.6	Fiscal Policies & Procedures Checklist (Non-Profits Only)	X				
2.7	LIHEAP Program Manual Checklist	X				
2.7	LIHEAP Program Manual	X				
2.8	LIHEAP Client Tracking Reports <b>PERIOD: Year to Date</b>	X				
2.9	Grantee Agency-Wide Organizational Chart	X				
2.10	Grantee Agency-Wide Budget	X				
2.11	List of EPLS Verified Vendors	X				
2.12	Last completed audits for each sub-recipient	X				
2.13	Last DOEA/AAA monitoring report for each sub-recipient	X				
2.14	Current DOEA Monitoring Checklist	X				
<b>Administration</b>						
NA	Personnel Files for staff charged to EHEAP Budget				X	
3.2	Personnel Policies and Procedures (Non-Profits only)				X	
3.5	Monitoring reports from other funders in last 24 months				X	
<b>Fiscal</b>						
4.8	Balance sheet				X	
4.6	Current Cost allocation plan	X				
4.5	Financial Status Report	X				
4.5	LIHEAP Revenue and Expense Statement (RES)	X				
4.5	LIHEAP expense documentation				X	
4.4	Payroll ledger				X	
<b>Program</b>						
5.1	LIHEAP client files				X	
5.2	Capability to produce through your client tracking system, individual summary printouts of services and monetary values of benefits provided to clients during the period of review				X	

## 2.2(A) AUDIT REVIEW WORKSHEET

**Grantee Directions:** Complete the worksheet below after you receive each annual agency-wide A-133 audit. Report the results to your management staff and obtain approval. Submit this completed worksheet to DEO prior to the monitoring visit.

**DEO Staff Directions:** Place a copy of the most recent A-133 audit and/or TA for the Grantee behind this page. Complete the review of this worksheet in Section 3.5.

**Dates of grantee fiscal year:** From \_\_\_\_\_ to \_\_\_\_\_

End of fiscal year just audited \_\_\_\_\_  
 Date on auditor letter of transmittal \_\_\_\_\_  
 Date of auditor presentation of audit report to board \_\_\_\_\_  
 Date audit report submitted to DEO \_\_\_\_\_  
 Date audit report submitted to Audit Clearinghouse \_\_\_\_\_  
 Fiscal Year End plus nine months \_\_\_\_\_

Did the audit report contain any **findings**  No  Yes (if so describe them below)

Did the audit cite any **questioned costs**?  No  Yes (if so describe them below)

Were any **recommendations** made in the management letter?  No  Yes (if so describe them below)

Did you **respond** to findings, questioned costs, or recommendations?  No  Yes (if so describe them below)

## 2.2(B) AUDIT REVIEW WORKSHEET

**Grantee Directions:** Complete the worksheet below after you receive each annual agency-wide A-133 audit. Report the results to your management staff and obtain approval. Submit this completed worksheet to DEO prior to the monitoring visit.

**DEO Staff Directions:** Place a copy of the most recent A-133 audit and/or TA for the Grantee behind this page. Complete the review of this worksheet in Section 3.5.

Dates of grantee fiscal year: From \_\_\_\_\_ to \_\_\_\_\_

End of fiscal year just audited \_\_\_\_\_

Date on auditor letter of transmittal \_\_\_\_\_

Date of auditor presentation of audit report to board \_\_\_\_\_

Date audit report submitted to DEO \_\_\_\_\_

Date audit report submitted to Audit Clearinghouse \_\_\_\_\_

Fiscal Year End plus nine months \_\_\_\_\_

Did the audit report contain any **findings**  No  Yes (if so describe them below)

Did the audit cite any **questioned costs**?  No  Yes (if so describe them below)

Were any **recommendations** made in the management letter?  No  Yes (if so describe them below)

Did you **respond** to findings, questioned costs, or recommendations?  No  Yes (if so describe them below)

## 2.3(A): FINANCIAL TRENDS ANALYSIS WORKSHEET

**Grantee Directions:** Complete this worksheet and submit with the pre-monitoring materials to DEO. See Section 2.4 for instructions.

3 FY Ago  2 FY Ago  Last FY

What was the **Current Ratio**?

The current ratio results from **dividing current assets by current liabilities**. These should be listed on your audit report. The ratio will be expressed as a number greater or lesser than 1.0.

Comparing the current ratio over time tells about changes to your operating financial condition. The larger the number, the healthier your organization. Your concern and attention should increase as the number moves toward 1. You have serious problems requiring immediate attention if the ratio becomes less than 1.0.

3 FY Ago  2 FY Ago  Last FY

What was the **Fund Balance**?

The fund balance represents the difference between current assets and current liabilities. The larger the number the healthier your organization. Your concern and attention should increase as the number moves toward 0. You have serious problems requiring immediate attention if the balance become a negative number.

3 FY Ago  2 FY Ago  Last FY

What were the **Outstanding Loans**?

Outstanding loans include lines of credit, mortgages, and other repayment obligations. It does not include accounts receivable. It will be listed as a dollar figure: \$ 000.00. Outstanding loans represent funds that are tied up into the future. They limit your organizational flexibility. They may affect your cash position and make a line of credit necessary.

3 FY Ago  2 FY Ago  Last FY

What was the **Line of Credit** balance?

A line of credit may be necessary to manage expense reimbursement contracts, or significant expansion in funding. Pay attention to a pattern of increases in your line of credit, especially if they rise by large amounts.

## 2.3(B): FINANCIAL TRENDS ANALYSIS WORKSHEET

**Grantee Directions:** Complete this worksheet and submit with the pre-monitoring materials to DEO. See Section 2.4 for instructions.

What was the **Current Ratio**?  
3 FY Ago  2 FY Ago  Last FY

The current ratio results from **dividing current assets by current liabilities**. These should be listed on your audit report. The ratio will be expressed as a number greater or lesser than 1.0.

Comparing the current ratio over time tells about changes to your operating financial condition. The larger the number, the healthier your organization. Your concern and attention should increase as the number moves toward 1. You have serious problems requiring immediate attention if the ratio becomes less than 1.0.

What was the **Fund Balance**?  
3 FY Ago  2 FY Ago  Last FY

The fund balance represents the difference between current assets and current liabilities. The larger the number the healthier your organization. Your concern and attention should increase as the number moves toward 0. You have serious problems requiring immediate attention if the balance become a negative number.

What were the **Outstanding Loans**?  
3 FY Ago  2 FY Ago  Last FY

Outstanding loans include lines of credit, mortgages, and other repayment obligations. It does not include accounts receivable. It will be listed as a dollar figure: \$ 000.00. Outstanding loans represent funds that are tied up into the future. They limit your organizational flexibility. They may affect your cash position and make a line of credit necessary.

What was the **Line of Credit** balance?  
3 FY Ago  2 FY Ago  Last FY

A line of credit may be necessary to manage expense reimbursement contracts, or significant expansion in funding. Pay attention to a pattern of increases in your line of credit, especially if they rise by large amounts.

## **2.4 FINANCIAL TRENDS ANALYSIS WORKSHEET INSTRUCTIONS**

**Grantee Directions:** Complete this worksheet based on your most recent agency-wide A-133 audit (**Last FY** column).

Add the same data from the two prior audit reports in the **3 FY Ago** and **2 FY Ago** columns.

Provide the completed checklist to DEO prior to the monitoring visit.

**DEO Staff Directions:** Review this completed worksheet using Section 3.4.

## 2.5(A)

### INTERNAL CONTROLS/SEGREGATION OF DUTIES:

Process Steps	Name	Position
Opens mail, logs checks, invoices		
Prepares bank deposits		
Makes bank deposits		
Initiates purchase orders		
Matches receipts to POs to invoices		
Reviews in-kind valuation accuracy		
Codes expenses, verifies accuracy		
Enters invoices into accounts payable		
Prepares check requests/EFT		
Approves check requests/EFT		
Runs checks and mails/EFT		
Mails checks/Orders EFT Run		
Signs checks (electronic signatures not allowed). Counter-signs checks		
Mails checks		
Files check copies & documentation		
Prepares bank reconciliations		
Approves bank reconciliations		
Makes journal entries		
Creates agency-wide and individual program budgets and revisions		
Submits budgets, revisions to board		
Develops an agency cost-allocation plan		
When did CFO last receive OMB Circular Training?	Date:	

## 2.5(B) INTERNAL CONTROLS/SEGREGATION OF DUTIES

Process Steps	Name	Position
Opens mail, logs checks, invoices		
Prepares bank deposits		
Makes bank deposits		
Initiates purchase orders		
Matches receipts to POs to invoices		
Reviews in-kind valuation accuracy		
Codes expenses, verifies accuracy		
Enters invoices into accounts payable		
Prepares check requests/EFT		
Approves check requests/EFT		
Runs checks and mails/EFT		
Mails checks/Orders EFT Run		
Signs checks (electronic signatures not allowed). Counter-signs checks		
Mails checks		
Files check copies & documentation		
Prepares bank reconciliations		
Approves bank reconciliations		
Makes journal entries		
Creates agency-wide and individual program budgets and revisions		
Submits budgets, revisions to board		
Develops an agency cost-allocation plan		
When did CFO last receive OMB Circular Training?	Date:	



## 2.6 GRANTEE FISCAL POLICIES AND PROCEDURES CHECKLIST (NON-PROFITS ONLY)

**Grantee Directions:** Provide a copy of your agency's fiscal policies and procedures, and complete the checklist below. Provide the completed checklist with the copy of your agency's procedures prior to the monitoring visit.

**DEO Staff Directions:** Place a copy of the manual behind this page.

The Agency Fiscal Policies and Procedures should include, at the minimum, the following topics:

	TOPIC	Page # / Section	Explanation if not included in Grantee F & A Policies
1.	Table of Contents		
2.	Establishment/Modifications		
3.	General Information		
4.	Executive Limitation		
5.	Grant Applications/Budgets		
6.	Grants/Contracts Responsibilities		
7.	<b>Procurement</b>		
	a. Purpose		
	b. Authorities		
	c. Purchasing Limits Not Requiring Bids		
	d. Purchasing Limits Requiring Bids		
	e. Responsibility of Purchasers		
8.	<b>Purchase Orders/Credit Cards</b>		
	a. Issuance		
	b. Procedures		
	c. Credit Cards		
9.	Petty Cash		
10.	<b>Cost Allocation</b>		
	a. Personnel		
	b. Postage		
	c. Telephone		
	d. Supplies/Copier		
	e. Utilities		
	f. General Liability		

	g. Bonding				
	h. Audit				
	i. Vehicle Insurance/Maintenance				
	j. Chart of Allocation for Administrative Costs				
11.	Automated Accounting				
12.	Cash Receipts				
13.	<b>Cash Disbursements</b>				
	a. Checks				
	b. Bank Reconciliations/Trial Balances				
	c. Cash Requirement				
14.	<b>Payroll</b>				
	a. General				
	b. Time and Attendance				
	c. Fringe Benefits				
	d. Processing Payroll				
	e. Payroll Taxes				
15.	Reports				
16.	Non-Federal In-Kind Contributions				
17.	Property				
	a. Equipment				
	b. Title and Deeds				
18.	Leases				
19.	Insurance				
20.	Audits				
21.	Loans				
22.	<b>Travel and Training</b>				
	a. Local Travel				
	b. Out of Area Travel				

## 2.7 LIHEAP PROGRAM MANUAL CHECKLIST

**Grantee Directions:** Provide a copy of your agency's LIHEAP Program Procedures and complete the checklist below. Provide the completed checklist with the copy of your agency's procedures prior to the monitoring visit. The "Cite" column includes the Attachment and Section of the LIHEAP agreement where the requirement may be found. Those marked n/a are suggestions that will help your agency meet its requirements as you administer the program.

**DEO Staff Directions:** Place a copy of the manual behind this page.

**The LIHEAP Program Manual covers all required information:**

Yes	No	Topic	Pg #	Section	Cite
		Unique client file for each program year/funding cycle			
		Client intake process			
		Uniform intake form at all intake sites			
		File organization description			
		Toll-free telephone access to the program (if applicable)			
		Daily client sign-in log for use at intake sites			
		Documentation of income of all household members, or written self-declaration			
		Documentation of household member demographic information			
		Income verification methods			
		Policy for application signatures by client and grantee staff			
		Written denial of assistance procedures			
		Written appeal procedures			
		Policy to provide fair hearing if application not acted upon with reasonable promptness			
		Procedures for timely communication to intake workers of current funds available			
		Procedure for coordination with other local service providers			
		Definition of a crisis			
		Method for income calculation			
		Prioritization policy			
		Timeframes for approval, denial, payments, commitments			
		Method of benefit calculation			
		Guidelines for eligible and ineligible costs			
		Policy for use, storage and security of client data including social security card and related client documentation			
		Procedure for how benefits are determined and awarded			
		Documentation of client responsibility for utility bill (i.e., bill in client's name, etc.)			
		Policy for serving families and employees			

## 2.8 LIHEAP CLIENT TRACKING REPORT FORMAT TEMPLATE

**Grantee Directions:** Prepare a report from your client tracking system using a format similar to the one below making sure to include all requested information. Submit the report to DEO prior to the on-site visit. The report must reflect all clients served from the beginning of the contract to the present.

**DEO Staff Directions:** Place a copy of the client tracking report behind this page.

### CLIENT TRACKING SYSTEM REPORT

Last Name**	First Name	Street Address	ZIP	Utility Account Number	Assistance Type: - Crisis – Heating or Cooling - Weather-Related	Benefit Amount \$	Date Entity Paid	Intake/Case Worker	Service Area Location
-------------	------------	----------------	-----	------------------------	--	----------------------	------------------	--------------------	-----------------------

\*\* In alphabetical order

## **2.9 GRANTEE AGENCY-WIDE ORGANIZATIONAL CHART**

**Grantee Directions:** Provide a copy of your agency-wide organizational chart.

**DEO Staff Directions:** Place a copy of the agency-wide organizational chart behind this page and complete the worksheet in Section 3.1.

## **2.10 GRANTEE AGENCY-WIDE BUDGET**

**Grantee Directions:** Provide a copy of your agency-wide budget.

**DEO Staff Directions:** Place a copy of the agency-wide budget behind this page.

## 2.11 LIST OF EPLS VERIFIED VENDORS

### **Grantee Directions:**

1) Provide a listing of all vendors for which you have a vendor agreement and/or provide benefits to on behalf of LIHEAP clients. The list must include the vendor name and at a minimum, the date the vendor was last verified in the EPLS system.

2) Provide a listing of all vendors paid during the period covered in this monitoring.

**DEO Staff Directions:** Place a copy of the two lists provided by the Grantee behind this page and complete the worksheet in Section 3.7.

*PART III*  
*ADMINISTRATION*



**3.1 DEO REVIEW OF GRANTEE ORGANIZATIONAL CHART  
(ALL AGENCIES)**

**DEO Staff Directions:** Summarize the Grantee’s Organizational chart here.

Yes	No	
		Includes all occupied positions, by title and reporting relationship
		Identifies all worksites
		Includes names of all managers

Observations: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**3.2 GRANTEE PERSONNEL PRACTICES AND PROCEDURES  
MANUAL (NON-PROFITS ONLY)**

**DEO Staff Directions:** Insert a copy of the Grantee’s manual behind this page

- OR -

**INITIAL HERE THAT THIS SECTION IS NOT APPLICABLE – PUBLIC AGENCY**

\_\_\_\_\_

Observations: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

### 3.3 DEO REVIEW OF PERSONNEL PRACTICES CHECKLIST (ALL AGENCIES)

What I should look for?	Key	Notes
a. Grantee has written personnel policies and procedures		
b. Date personnel policies and procedures were last revised		
c. Employees have been trained on the personnel policies and procedures		
d. Time sheets are signed by employee and approved by supervisor		
e. Leave requests, approvals comply with personnel policies		
f. Leave accrual records are up-to-date		
g. Timesheets for multi-source positions accurately reflect total hours worked each day in each program		
h. Personnel actions (hiring, promotion, demotion, disciplinary action, termination, etc.) have been approved as required by grantee policies		
i. Describe any discrimination complaints or grievances registered since the start of the program period.		
j. Describe any unresolved legal actions against the grantee for personnel/anti-discrimination allegations.		

**Assessment Key: A – Acceptable, U- Unacceptable, N/A – Not Applicable to this Grantee**

### 3.4 DEO REVIEW OF FINANCIAL TRENDS ANALYSIS WORKSHEET (NON-PROFITS ONLY)

Yes	No	
		Includes information from last three audited fiscal years
		Any indicators of decline in grantee fiscal health?

Yes	No	
		Includes information from last three audited fiscal years
		Any indicators of decline in grantee fiscal health?

**DEO Staff Directions:** Summarize the results of the Grantee’s completion of the Financial Trends Analysis Worksheet

### 3.5 DEO REVIEW OF GRANTEE AUDIT REVIEW WORKSHEET

**DEO Staff Directions:** Complete the table below using the audit review worksheet completed by the Grantee.

Yes	No	
		Includes audit report data from last audited fiscal year.
		Any repeat findings?
		Any findings not responded to?
		Any management suggestions not responded to?

Yes	No	
		Includes audit report data from last audited fiscal year.
		Any repeat findings?
		Any findings not responded to?
		Any management suggestions not responded to?

**DEO Staff Directions:** Complete the table below using the audit review worksheet completed by the Grantee.

Yes	No	
		Includes audit report data from last audited fiscal year.
		Any repeat findings?
		Any findings not responded to?
		Any management suggestions not responded to?

Yes	No	
		Includes audit report data from last audited fiscal year.
		Any repeat findings?
		Any findings not responded to?
		Any management suggestions not responded to?

### 3.6 DEO REVIEW OF MONITORING REPORTS FROM OTHER FUNDERS (ALL AGENCIES)

**DEO Staff Directions:** Summarize the results of program monitoring of grantee in the last two years by other funders. Insert any documents received from the grantee behind this page.

Funder			
Program			
Services			
Date Monitored			
Noteworthy			
Findings			
Concerns			
Recommendations			
Repeated/ unresolved findings			

### 3.7 DEO REVIEW OF EPLS VENDOR LISTING (ALL AGENCIES)

**DEO Staff Directions:** Review the EPLS Listing provided by the Grantee. The Vendors listed on the EPLS Listing should match the list of vendors paid.

Yes	No	
		Lists include all vendors paid.
		All vendors paid have been verified through the EPLS.
		List any vendors paid but not verified:
		_____
		_____
		_____
		_____

**Observations:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*PART IV*  
*FISCAL REVIEW*

# 4.1 SAMPLE LIHEAP FINANCIAL STATUS REPORT

## Low-Income Home Energy Assistance Program (LIHEAP) FINANCIAL STATUS REPORT

GRANTEE Central Florida Community Action Agency.	
CONTRACT # 10EA-SF-12-00-04-006	INVOICE #: 10EA-006-8
REPORTING MONTH October 2010	

BUDGET CATEGORY	LIHEAP FUNDS			
	Budget Allocation A	Current Month B	Total to Date C	Unexpended Balance (A-C) D
<b>REVENUE AND FUNDING</b>				
1. LIHEAP Funds (No Leveraging Funds)	4937258.00	410278.09	2055465.34	2881792.66
<b>GRANTEE ADMINISTRATIVE EXPENSE</b>				
2. Salaries including Fringe, Rent, Utilities, Travel, Other (Total cannot exceed 8% of Line 2)	419666.00	15594.59	133384.49	286281.51
<b>GRANTEE OUTREACH EXPENSE</b>				
3. Salaries including Fringe, Rent, Utilities, Travel, Other (Cannot exceed 15% of Line 1 minus Line 2)	677638.00	42435.24	251831.76	425806.24
<b>DIRECT CLIENT ASSISTANCE</b>				
4. Home Energy Assistance Payments (Must be at least 25% of Line 1)	1234315.00	111850.00	512300.00	722015.00
5. Crisis Benefits Payments	2270306.00	240398.26	845560.74	1424745.26
6. Weather Related/Supply Shortage (Must be at least 2% of Line 1)	335333.00	0.00	312388.35	22944.65
7. SUBTOTAL (Lines 4-6)	3839954.00	352248.26	1670249.09	2169704.91
<b>GRANTEE LEVERAGING EXPENSE</b>				
8. Home Energy Assistance	0.00	0.00	0.00	0.00
9. Crisis Assistance	0.00	0.00	0.00	0.00
10. SUBTOTAL (Line 8 + Line 9)	0.00	0.00	0.00	0.00
<b>11. GRAND TOTAL ALL EXPENSES (Line 2 + 3 + 7 + 10)</b>	<b>4937258.00</b>	<b>410278.09</b>	<b>2055465.34</b>	<b>2881792.66</b>

CASH POSITION	
1. Total Received from DCA	2200509.25
2. Interest Income Received to Date	0.00
3. Program Income Received to Date	0.00
4. Amount of Reimbursement Requested <small>(Amount of request can not exceed undistributed balance listed below)</small>	410278.09

I certify that I am authorized to sign financial reports and the information provided herein is true and accurate to the best of my knowledge.

Robert W. Wilford
Chief Executive Offi
11/09/2010  
 Name Title Date

(For DCA Use Only)			
Current Authority	4937258.00	Approved	Date
Year-to-Date Disbursed	4937258.00		
Available Authority	0.00		
Payment Number	Payment Amount		



## 4.2 SAMPLE LIHEAP REVENUE AND EXPENSE REPORT

CENTRAL FL CAA - REVENUE AND EXPENSE REPORT - OCTOBER 1, 2010 - OCTOBER 31, 2011

Acct. Code	ADMINISTRATION	Amt.
10 4 5000 1	Salaries and Wages	5,495.18
10 4 5030 1	Workers Comp	294.87
10 4 5040 1	Retirement Plan	428.84
10 4 5070 1	Health & Life Insurance	2,228.67
10 4 5090 1	State Unemployment	0.59
10 4 5120 1	Rent	2,344.02
10 4 5130 1	Utilities	631.28
10 4 5140 1	Telephone	499.79
10 4 5201 1	Maintenace - Office	664.01
10 4 5240 1	Dir. Liability Insurance	207.56
10 4 5260 1	Travel - Local	16.55
10 4 5300 1	Outreach Expense	24.12
10 4 5350 1	Dues & Subscriptions	49.80
10 4 5375 1	Automobile	7.00
10 4 5385 1	Non Capital Equipment	76.79
10 4 5400 1	Equipment Leases	40.37
10 4 5490 1	Printing & Duplication	80.49
10 4 5510 1	Office Supplies	637.71
10 4 5520 1	Postage/Delivery	2.11
10 4 5650 1	Fuel	53.94
10 4 5660 1	Advertising	7.18
10 4 5680 1	Moving Expenses	790.00
10 4 5784 1	Computer Svc. Agreement	593.40
10 4 6560 1	Payroll Expenses	420.32
		15,594.59
	DIRECT CLIENT ASSISTANCE	
10 4 5830 0	LIHEAP - Home Energy	111,850.00
10 4 5810 0	LIHEAP - Crisis	240,398.26
		352,248.26

Acct. Code	OUTREACH	Amt.
10 4 5000 0	Salaries & Wages	21,730.25
10 4 5030 0	Workers Comp.	516.02
10 4 5040 0	Retirement Plan	750.46
10 4 5070 0	Health & Life Insurance	2,228.68
10 4 5090 0	State Unemployment	7.63
10 4 5110 0	Contract Labor Svcs.	2,901.60
10 4 5120 0	Rent	4,102.04
10 4 5130 0	Utilities	1,104.77
10 4 5140 0	Telephone	874.64
10 4 5201 0	Maintenace - Office	1,162.02
10 4 5240 0	Dir. Liability Insurance	363.23
10 4 5260 0	Travel - Local	28.97
10 4 5300 0	Outreach Expense	42.20
10 4 5350 0	Dues & Subscriptions	87.15
10 4 5375 0	Automobile	12.25
10 4 5385 0	Non Capital Equipment	134.38
10 4 5400 0	Equipment Leases	70.65
10 4 5490 0	Printing & Duplication	140.86
10 4 5510 0	Office Supplies	1,115.98
10 4 5520 0	Postage/Delivery	3.69
10 4 5650 0	Fuel	94.40
10 4 5660 0	Advertising	12.56
10 4 5680 0	Moving Expenses	1,120.00
10 4 5690 0	Training	1,158.00
10 4 5784 0	Computer Svc. Agreement	1,038.45
10 4 6560 0	Payroll Expenses	1,634.36
		42,435.24

### 4.3 SUMMARY OF GRANTEE FSR AND REVENUE AND EXPENSE REPORT REVIEWED

**DEO Staff Directions:** Review the FSR and R&E reports received from the Recipient and Sub-Recipients and complete the table below. Place any documents received from the Grantee behind this page.

#### LIHEAP

FSR MONTH/YEAR:	FSR Total	R&E Total	FSR Expenses = R & E Expenses
<i>Administrative</i>			
Administration	\$	\$	Yes ___ No ___
Outreach	\$	\$	Yes ___ No ___
<i>Direct Client Assistance</i>			
Home Energy Assistance Payments	\$	\$	Yes ___ No ___
Crisis Benefit Payments	\$	\$	Yes ___ No ___
Weather Related/Supply Shortage	\$	\$	Yes ___ No ___
<i>Leveraging</i>			
Home Energy Assistance Payments	\$	\$	Yes ___ No ___
Crisis Benefit Payments	\$	\$	Yes ___ No ___
<b>GRAND TOTALS:</b>	\$	\$	Yes ___ No ___

NOTES:

## 4.4 LIHEAP TEST OF EXPENDITURES

### Payroll

**DEO Staff Directions:** Request a printout for a payroll paid in the sample budget period. Use this printout to complete the "Payroll" table below. Select from upper management staff, middle and fiscal staff, and case/intake workers and supervisors.

Employee	1.	2.	3.	4.	5.
Position/Title					
Pay Period					
Hourly Wage					
Pmt. Reference #*					
Gross \$					
Net \$					
Account Code #					
Ledger Entry \$					

### Travel

**DEO Staff Directions:** Request travel documentation for all In-State and Out-of-State Travel expensed for the contract period being reviewed or any other month during the contract period for when travel took place, if applicable. Select from upper management staff, supervisors, and intake workers.

Employee	1.	2.	3.	4.	5.
Position/Title					
Travel purpose					
Budgeted Y/N					
Total Travel \$					
Program charged					
Payment Ref #*					
Account code #					
Amount Reimb.					
Amnt Chgd to PCard					

\* Could be a check or direct deposit number.

## 4.5 LIHEAP VENDOR PAYMENT REVIEW

**DEO Staff Directions:** Select transactions from **different ledger account codes** in both **Client Assistance and Outreach**. Sample what look like "typical" transactions as well as one unusually large transaction. Identify any other programs/accounts to which expenses might also have been allocated, along with the amounts, as provided for in the tables below.

Example: A payment to a landlord for rent on an outreach office may be charged to multiple programs which are administered in that location. Documentation with the landlord's check, and the accounting entries, should clearly show up in the Revenue and Expense Statement of all affected contracts. It is necessary, therefore, to establish that the amount appearing in the LIHEAP accounts corresponds to the allocation documents with the check.

**Line Item Selected: ADMINISTRATION**

Vendor	Check #	Date	Total Amt.	Admin \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

**Line Item Selected: OUTREACH**

Vendor	Check #	Date	Total Amt.	Outreach \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

**Line Item Selected: HOME ENERGY**

Vendor	Check #	Date	Total Amt.	HE \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

Line Item Selected: *CRISIS*

Vendor	Check #	Date	Total Amt.	Crisis \$	Addl Program Chgd	Amount	Addl Program Chgd	Amount	Addl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

## 4.6 GRANTEE FINANCIAL PROCEDURES RECAP

**DEO Staff Directions:** Complete the following section based on DEO staff analysis of grantee financial transaction documentation and conversations with fiscal staff.

What should I Look for? Where?	Key	What I found.	Notes
a. Grantee Financial Policies and Procedures were last revised when?		DATE:	
b. CFO verified in the fiscal records of (month) that administrative expenses were allocated according to:		An approved indirect cost rate	
		A cost allocation plan on file at DEO	
		Other (describe):	
c. Grantee has written purchase authorization procedures		Has a written procedure which it consistently follows	
d. Grantee travel reimbursement documentation		Grantee uses Purchase Orders	
		Has written policies and procedures which it consistently follows	
e. Grantee has written <b>credit/debit/store card</b> use policies and procedures which it consistently applies		Complies with state travel regulations	
		Card	Authorized User(s)
			Avg Monthly Bill
f. Add rows for additional credit cards			

**Assessment Key: A – Acceptable; U-Unacceptable; N/A – Not Applicable to this Grantee.**

## 4.7 OVERALL FINANCIAL ANALYSIS

**DEO Staff Directions:** Complete the following section based on DEO staff analysis of grantee financial transaction documentation and conversations with fiscal staff.

What I should look for	Key	Notes
a. Bank statements regularly reconciled within 10 days of receipt		
b. Grantee bank statement(s) consistently and clearly reconcile to the ledger/journal.		
c. Grantee maintains petty cash funds (describe where):		
d. Petty cash records are reconciled by _____ on a _____ cycle		
e. Are there any checks outstanding beyond 60 days of issue?		
f. Have any checks been printed/issued but not mailed		
g. Documents are pre-numbered and used consecutively		
h. Invoices are PAID and date-stamped		
i. Program managers use Revenue and Expense reports as a management tool		
j. There have been no internal transfers of funds from one program to another		
k. Grantee accruals from prior contract year have been liquidated		
l. No grant funds have been used to purchase or renovate real estate		

#### 4.8 GRANTEE'S ABILITY TO ASSESS OVERALL ORGANIZATIONAL FINANCIAL HEALTH

What I should look for	Key	What I found	Notes
a. Have the grantee produce a current balance sheet for the last closed accounting period (month).		The grantee can produce a balance sheet in a short period of time.	
b. Refer to Pre-Monitoring Document "Financial Trends Analysis" (Non-Profits Only)		The balance sheet was for the period ending: INSERT DATE	
c. Overall financial health		The financial picture of the past three years is:	
		Very positive > 2.5	Up
		Positive 0.5 to 2.5	Steady
		Vulnerable -0.5 to 0.5	Variable
		Weak -0.5 to -2.5	Down
		Critical > -2.5	Serious concern if analysis conducted only by auditor
		Finance director conducts an annual analysis of the Balance Sheet plus a multi-year trend analysis	
		Finance director provides regular year-to-year spending comparisons in programs which have been fairly stable	
		Program and finance directors point out non-routine spending in budgets and revenue and expense statements	



What I should look for	Key	What I Found	Notes
d. Revenue and Expense Statements amounts for _____ (Month(s) are supported by primary documentation			
e. Expenses are consistent with DEO approved budget			
f. Expenses were allocated in a cost allocation plan or an indirect cost plan			
g. Justification for cost allocation was contained in check documentation			
h. Monthly FSR's for the contract period were received on time			
i. Quarterly Reports for the contract period were received on time			
j. Contracts, modifications, and other related correspondence/ reports were submitted in a timely manner or as directed.			
k. A-133 Audits were submitted on time (if applicable)			

**PART V**  
**PROGRAM REVIEW**  
**LIHEAP**



Client Last Name																					
Date Vendor Paid																					
Amt. Paid:	Crisis																				
	WX																				
	Total																				
Approval/Denial Letter																					
Denials:																					
A. # Days to Denial																					
B. Notice of Appeal Rights																					
C. Appeal Resolution Documentation																					

## 5.2 OVERALL LIHEAP PROGRAM ORGANIZATION AND OPERATION

What should I look for?	Key	What I found	Notes
a. Grantee has an up-to-date LIHEAP program manual.		The LIHEAP Program Manual was most recently updated in MONTH/YEAR	
b. The LIHEAP program manual covers the required topics: List any not covered (Worksheet, page 22)		Documentation indicates that procedures are being consistently applied.	
c. Required LIHEAP Application and Client File Documentation		<p style="text-align: center;"><b>APPLICATION</b></p> <p>Client's name, address, sex, age;</p> <p>HH member names, ages, relationship to applicant, ID documentation</p> <p>Copies of Social Security cards or documentation with Social Security Card numbers for all HH members</p> <p>Income of all HH members stated on application</p> <p>Signatures of: Applicant, Intake Worker, Review Staff</p> <p>Signature Dates of: Applicant, Intake Worker, Review Staff and Supervisor</p>	

What should I look for?	Key	What I found	Notes
		Assistance provided to applicants age 60 or older: Verification/notation of coordination with EHEAP provider to prevent duplication of crisis assistance between the EHEAP and LIHEAP programs.	
		Verification that crisis was resolved within 48 hours (Name of vendor contact person, date and time)	
		<b>DOCUMENTATION</b>	
		Income documentation for all HH members	
		Documentation of disability, if applicable	
		Statement of how living expenses are being met (income under 50% poverty; no Food Stamps), if applicable	
		Self-declaration of income (If no income documentation can be provided)	
		Documentation of energy payment obligation	
		Total HHS Income Verification for Eligibility (calculations must agree with agency's written policies)	
		Comprehensive record of services provided: Date of Service, Type of Benefit (HE, Crisis, WX Related, Other) Benefit Amount	
		Copies of approval or denial letters including appeal procedure	
c. Results of file analysis		LIHEAP assistance files reflect consistent documentation	
		LIHEAP assistance files reflect consistent organization	
		LIHEAP assistance expenses tie consistently to the General Ledger	
d. Grantee has a public outreach program		DESCRIBE	

What should I look for?	Key	What I found	Notes
e. Program notices posted in all intake locations		<p>Grantee posts signs stating "No money accepted for services"</p> <p>Grantee posts current program appeals process in client intake areas</p>	
f. Grantee has a policy for providing fair administrative hearings to clients whose claims for LIHEAP have been denied or not acted upon with reasonable promptness.		<p>The Grantee implements this policy by: (DESCRIBE)</p> <p>The Grantee documents appeals and follows-up in a timely manner</p>	
g. Grantee has written policy regarding the security of client files and related documentation containing client Social Security Numbers		<p>The Grantee implements this policy by: (DESCRIBE)</p>	
h. Grantee has active client referral program to refer clients to Weatherization Services.		<p>Grantee documents referrals</p> <p>Grantee has written policy for referral program</p>	
i. Client confidentiality and service access		<p>Client confidentiality during intake adequately assured</p> <p>Intake locations meet ADA access guidelines</p> <p>Applications available in languages other than English appropriate for eligible populations</p>	
j. Grantee regularly trains intake workers		<p>Grantee most recently provided training to all LIHEAP intake workers on DATE / /</p> <p>Grantee trains individual new intake worker hires: DESCRIBE</p>	

What should I look for?	Key	What I found	Notes
k. Internal monitoring process           l. Feedback and corrective action to achieve:   m. Grantee holds regular LIHEAP staff meetings           n. Subrecipients – Does the Grantee have:		Grantee has program management systems that ensure compliant LIHEAP program operation.  Conducted at all intake locations  Documented: written data collection, reporting  Recipients of multiple instances of the same assistance did so within the grantee's timing guideline (twice a year; every 90 days; etc)  Grantee has not awarded identical assistance to multiple members of the same household  Program staff regularly conduct this form of analysis every _____ month/quarter to maintain compliance  Uniformity of practice and understanding  Compliance with contracts, regulations, policy manuals	
		Describe how and how often LIHEAP staff meet to monitor progress and to improve program performance:  LIHEAP program staff use work plans and quarterly reports to monitor outcome achievement goals.	
		Internal monitoring process for all subrecipients  When was the last monitoring completed?	
		<b>Copy of the report attached and/or reviewed</b>  <b>Copy of the current subrecipient agreement attached</b>	