

Office of the Governor (OOG) - Common Monitoring Findings

The purpose of this document is to provide information that may help OOG grantees avoid the most common issues identified during an OOG monitoring review. Additional resources for grantees include the "Guide to Grants", FAQ documents and the grantee's OOG grant manager. Please contact the OOG with any questions about this or other OOG resources. We are happy to help you find the information you may need!

Issue	How to Avoid it
Financial Status Report does not reconcile to the Grant Ledger / Cash Match Ledger	<ul style="list-style-type: none"> • Include only grant-related expenditures in the grant ledger. • Include only grant-related cash match expenditures in the cash match ledger. • Only ask for reimbursement up to the amounts in the grant ledger. • Only report OOG expenses and cash match on the financial status report (FSR) that you have supporting documentation for (you should be able to trace the expenditures made under the grant from the accounting records to the FSR).
Incomplete or Inaccurate Activity Reports/Timesheets	<p>Ensure time and activity reports:</p> <ul style="list-style-type: none"> • are maintained for all grant-funded personnel; • are prepared at least monthly and signed by the employee and the supervisor; • include all time worked and leave taken by the employee (not just the time spent on grant activities); • include all grant activities (i.e. eGrants grant number); • include actual grant-hours worked (the amount charged to the grant should be based on the actual after the fact time spent working on grant activities not budgeted or estimated time), and • support the payroll and fringe benefits charged to the grant.
Incomplete or Inaccurate Equipment Inventory List	<ul style="list-style-type: none"> • Ensure all grant-funded equipment and state-controlled assets are included on the inventory list. • Ensure the equipment inventory list contains all elements required per 2 CFR 200.313 or UGMS Subpart C__.32 for each equipment item: <ul style="list-style-type: none"> ○ description of the property ○ serial number or other identification number ○ source of the property (i.e. your eGrants grant number) ○ federal or state award identification (FAIN) ○ who holds title (agency name) ○ acquisition date ○ total cost ○ percent of federal or state participation in the cost of the property ○ location ○ use ○ condition ○ any ultimate disposition data