

Witt O'Brien's American Rescue Plan Monitoring Plan

*for implementation and use by Kansas Department
of Commerce for programs funded by the
American Rescue Plan Act (ARP)*

AMERICAN RESCUE PLAN – MONITORING PLAN FOR KANSAS DEPARTMENT OF COMMERCE (Internal)

Draft date September 2024

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INTRODUCTION

This document is intended to assist Witt O'Brien's (WOB) staff in developing a monitoring plan for funds allocated by 2 CFR 200 to support the American Rescue Plan (ARP) Act of 2021 recipients. Congress passed the ARP Act on March 11, 2021. The Strengthening People and Revitalizing Kansas (SPARK) Executive Committee and the Kansas Legislature allocated \$643,598,672 to the Kansas Department of Commerce (KDC) to implement projects as allowable by ARP. As outlined in a Memorandum of Agreement between the Kansas Office of Recovery and the Kansas Department of Commerce, Witt O'Brien's will provide contracted grant administration services¹ for the following programs:

- BASE 1.0 and 2.0: \$145M for economic development and revitalization.
- SPRINT: \$30M for tourism development and revitalization.
- ALOFT: \$19.1M for training and workforce development in the aviation and aerospace industry.
- DRAW: \$8.8M for workforce training and equipment.
- ABODE: \$9.8M for expansion and construction of residential facilities for elderly and disabled.
- Legislative (KPB, University Challenge, Private and Independent Colleges, legislative appropriation).

The ARP funds must be obligated by December 31, 2024, and spent by 2026. The monitoring plan provides a framework to review Grantee progress, determine where follow up or outreach is needed, and ensure compliance with ARP, 2 CFR 200 Uniform Guidance, Treasury's SLFRF-Compliance and Reporting Guidance, and other Kansas Office of Recovery and Kansas Department of Commerce governing rules.

While this is intended to be an internal guide for assisting Witt O'Brien's staff in performing monitoring reviews in support of Kansas Department of Commerce, the document may also be provided to Kansas Department of Commerce as a tool for their own monitoring process. It may be provided to Grantees to assist with the monitoring of their beneficiaries. Furthermore, this is a guide for best practices, and exhibits may be tailored for specific programs or projects being funded with ARP funds.

Internal monitoring staff utilizing this plan will be deployed in a manner that will ensure maximum monitoring coverage. Prior to deployment, monitoring staff will receive training on ARP requirements and Kansas Department of Commerce Program descriptions and policies. Potential deployment strategies may include, but are not limited to:

- Program or projects for which service delivery has been completed or has begun;
- Internal cost allocations such as Premium Pay, Hazard pay, Medical Expenses, etc.; or,
- All other programs.

This document covers monitoring objectives and activities, review topics, assessments, and follow-up. It will be used for performance and compliance monitoring and will assist Kansas Department of Commerce and its Grantees to prepare for an audit in the event the program or project, recipient, or KDC is audited by either Kansas Office of Recovery internal auditors or the Department of the Treasury (Treasury) Office of Inspector General (OIG). The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of ARP payments.

¹ [Executed MOA KDC-RO WOB services.pdf](#)

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All KDC programs are deemed eligible under Treasury Expenditure Category 6.1 – Revenue Replacement (Provision of Government Services)². All KDC program Grantees have been determined to be most similar to a subrecipient; thus, where requirements/rules would typically apply to a subrecipient – they are now applicable to the KDC program Grantee. Furthermore, a risk assessment, Single Audit threshold, and other subrecipient requirements should be met to ensure compliance.

MONITORING OVERVIEW

Monitoring is an ongoing process used to ensure compliance with requirements, rules, and regulations, including program or project effectiveness.

Per Uniform Guidance, monitoring activities MUST include³:

- *Review of financial and performance reports required by Kansas Department of Commerce (2 CFR 200.332(d)(1))*
- *Follow up and ensure Grantees take timely and appropriate action on all noted deficiencies pertaining to ARP provided to the Grantee from Kansas Department of Commerce found during monitoring, audit, or other forms of review (2 CFR 200.332(d)(2)) and 2 CFR 200.332(d)(4))*
- *Issue a management decision for audit findings pertaining to ARP provided to the Grantee from Kansas Department of Commerce (2 CFR 200.332(d)(3))*
- *Verify that each Grantee is audited if the Grantee expends \$750,000 or more in federal funds during the Grantee's fiscal year (2 CFR 200.332(f))⁴*
- *Consider whether the results of the monitoring, audit, or other forms of review necessitate adjustments to Kansas Department of Commerce's records (2 CFR 200.332(g))*
- *Consider enforcement action against non-compliant Grantees and their beneficiaries (2 CFR 200.332(h))*

Also mentioned in Treasury's SLFRF-Compliance and Reporting Guidance, recipients [including Kansas Department of Commerce] must implement robust internal controls and effective monitoring to ensure compliance. Internal Controls Best Practices include⁵:

² <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

³ https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5#sg2.1.200_1330.sg3

⁴ See Subpart F beginning at 2 CFR 500

⁵ <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>

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Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
Written standards of conduct	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

In addition to this information, monitoring characteristics, objectives, and an outline of the process are found below and should be implemented as part of the overall monitoring effort, including Grantee or contractor monitoring review of beneficiaries or other subaward recipients.

Characteristics of monitoring include, but are not limited to the following:

- Streamlined structure, less complex than an audit, but will provide foundational preparation for an audit.
- Detection of program effectiveness, inefficiencies and provides corrective measures as needed.
- Measurement of programmatic success, including adherence to: timeliness, budget, programmatic guidelines, deliverables, etc.
- Periodic reviews, such as: bi-monthly assessments or monthly monitoring reviews.
- Preparation for Closeout and maintenance of copies of all records in the Program file for a period of five years after all funds have been expended or returned to Treasury, whichever is later.

Objectives of monitoring include*:

- Minimize the risk of fraud and mismanagement of funds.
- Confirm and validate proper programmatic record retention relative to spending.
- Ensure funds are used in accordance with the federal guidance, ARP eligibility requirements, and Kansas Department of Commerce specific requirements.
- Confirm program or project objectives were achieved.

*Additional details are found in the Monitoring Objectives and Activities Section below.

Outline of the monitoring process:

- Identify high-risk program or project activity: this may be completed prior to the monitoring review, potentially through a risk assessment, and will depend on program or project type, as well as duration.
- Establish a monitoring schedule: this should be done prior to monitoring review and at least once for each program or project. In the event, the program or project is reimbursement only one review will be completed.
- Develop monitoring strategy or plan: includes any training or technical assistance that may help address identified problems.

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- Create monitoring review and checklist usage: examples are provided below and should be used and/or tailored to the reviewed program or project. Not all Exhibits must be used; however, as best practice, use ones applicable to the program or project being reviewed.
- Draft monitoring findings: review and notate any and all findings relative to conducted monitoring.
- Determine and communicate quality improvements: clearly identify problem areas and require necessary quality improvements be made to existing policies and/or procedures.

As discussed above, levels of monitoring review may differ based on the program or project and if the review is of the Grantees. Refer to the table below to determine the level of monitoring to be performed.

Table 1: Recipient Type and Level of Monitoring to be Performed

Recipient Type	Bi-Monthly Assessments	Monthly Monitoring Assessment	In-depth Monitoring (if more than monthly is needed)	Other – such as one-time monitoring (prior to Program/Grant Closeout)
Grantee subgranting funds to a direct beneficiary	Preferred	Preferred	Preferred	
Grantee providing documentation like a small business		Preferred	Preferred	Preferred
Direct Beneficiary (meeting criteria/collection of documentation after completion not required)				Required
Other	TBD	TBD	TBD	Required

At least one monitoring review should be conducted for each grantee prior to grant closeout. This is considered a minimum standard, and should time and resource capacity allow, additional monitoring reviews should be conducted.

Upon completion of the review, address any issues or areas of potential weakness, provide technical assistance as necessary, and ensure all records are maintained in the Program file for a minimum of five years or until December 31, 2031, whichever comes later. Financial records and supporting documentation related to the award must be retained for five years following the expenditure or return of all funds to the Treasury, whichever occurs later⁶.

⁶ FAQ Response 9.1 <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>

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MONITORING OBJECTIVES AND ACTIVITIES

The following table summarizes the monitoring objectives and monitoring activities for this Program.

Table 2: Meeting Monitoring Objectives

#	Monitoring Objective	Brief Description	How the Objective Will Be Met
1	Minimize the risk of fraud and mismanagement of funds	<ul style="list-style-type: none"> Does the organization have adequate management systems, policies, and procedures in place? Have there been recent changes to management systems? Does the organization have prior experience with federal funds? 	<ul style="list-style-type: none"> Conduct pre-award risk assessment and prescribe monitoring activities in the grant agreement Discuss 2nd tier Grantee monitoring responsibilities Identify key personnel; discuss organizational structure (prior to award signing and at the start of the program or project)
2	Make sure there is a complete record to back program spending	<ul style="list-style-type: none"> Be prepared to respond to public information requests or future audits Prevent the risk of having to pay the U.S. Treasury back 	Maintain the following files/documentation: <ul style="list-style-type: none"> Eligibility memo Pre-award risk assessment Signed grant agreement Workplan Bi-monthly monitoring call checklists Email/written communication with the grantee outlining actions, approvals, and processes Monthly invoices and supporting documentation Monthly expenditure summary reports Final expenditure report Grant closeout report
3	Ensure funds are used in accordance with the federal guidance and ARP eligibility requirements	<ul style="list-style-type: none"> All expenditures must have a direct nexus to COVID-19 and must follow the U.S. Treasury's ARP guidance and Title 2 CFR Part 200 Uniform Guidance Prevent the risk of having to pay the U.S. Treasury back 	<ul style="list-style-type: none"> Require monthly invoices and expenditure reports and review those for compliance with the ARP guidance and Uniform Guidance Require timesheets, receipts, and other documentation substantiating all expenditures Conduct training on Grantee responsibilities (by Witt O'Brien)
4	Make sure the program or project achieves its objectives	<ul style="list-style-type: none"> All activities and expenditures must be within the program scope and directly aligned with the Kansas Department of Commerce programming in coordination with the Kansas Recovery Office. 	<ul style="list-style-type: none"> Conduct bi-monthly monitoring calls (complete the checklist for each call) Collect and review the deliverables (workplan, monthly expenditure summaries, closeout report). Track the milestones and schedule (through calls and reports) against the workplan. Compare the results against program or project objectives in the grant agreement and program or project scope.

MONITORING PROCESS

This section includes steps to take to perform a monitoring review. The monitoring process involves identifying risk, establishing a monitoring schedule and frequency, establishing a strategy and/or plan, performing the review and noting issues, and resolving each prior to closeout.

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For each grantee, the monitoring review process includes:



Establish a Risk Assessment

Prior to beginning the monitoring review, a risk assessment should be established. While some programs or projects may be reimbursement only or used as a preexisting Grantee, program/project risk information should be collected and retained. While the level of risk review may vary, some exhibits below should be used to capture the level of risk before and/or after the program or project is complete. An initial risk assessment of each grant recipient, based on common factors, will identify the level of oversight and number of monitoring checks that should occur throughout the life of the grant.

The risk assessment results will provide a range of risks: Low, Medium, High, N/A; and will determine the monitoring schedule, including the entities, frequency, and type of monitoring (desk or virtual) and any necessary technical assistance.

A Risk Assessment Template Tool in Exhibit 1 should be used in conjunction with a Pre-Award Risk Questionnaire in Exhibit 2. A Pre-Award Risk Questionnaire should be completed by any new KDC program Grantee or in the event KDC did not perform a prior Risk Assessment using their own tools currently on the KDC website, link: <https://www.kansascommerce.gov/commerce-arpa-grants/>.

Establish a Monitoring Schedule and Frequency

Once the Risk Assessment has been completed, the monitoring schedule and frequency should be established. The monitoring schedule is subject to change during the life of the program or project.

While each program or project should be monitored at least once, our recommendation is to err on the side of performing additional monitoring reviews as staff time and capacity allow. Some programs or projects may be one-time reimbursements, where monitoring may only be performed once; however, work with Kansas Department of Commerce to determine if bi-monthly calls, monthly monitoring, or one-time-only engagements are needed for the program or project. "High" risk-rated grantees will require more frequent reviews and potentially follow-up technical assistance.

As soon as staff assignments for conducting monitoring reviews are made, assess the frequency and schedule of monitoring reviews.

The level of review may vary for each program or project type. See resources below in the exhibits.

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Establish a Monitoring Strategy and/or Plan

Once the monitor is familiar with the program or project, the monitor will work with Kansas Department of Commerce to develop a monitoring strategy and/or plan. If a monitoring strategy is not needed, proceed with a monitoring plan.

A Monitoring Strategy is an initial assessment of the monitoring needs of each program or project, and reliance is placed on developing an overall framework for Kansas Department of Commerce. Use the templates found in the exhibits below to complete the Monitoring Strategy.

A Monitoring Plan is a guide to be developed for Kansas Department of Commerce and may either use the templates (exhibits) found below or may be tailored to the exact monitoring needs of the program or project. Once the Strategy and/or Plan has been established, use the tools necessary to complete the review. Document outreach efforts – either formal letter or email; perform the review, note if a sampling methodology was used; and document any issues and quality improvement measures taken.

MONITORING SCHEDULE

Individual program or project monitoring schedules and frequency may vary based on type, work performed, and recipient.

MONITORING REVIEW

Should the Kansas Department of Commerce wish to perform bi-monthly assessment calls, monthly reviews, or one-time monitoring engagements, please see exhibits below for inclusion in either a Strategy or Plan.

Monitoring Review Topics

During your monitoring review, some of the topics that should be monitored are as follows.

Table 3: Monitoring Review Areas and Program Reporting Documentation

Areas to be Reviewed:	Documentation:	Crosswalk with Program Documents:
Contract and Application	ARP work (Kansas Department of Commerce and grantee)	Grantee Agreement
Written Agreements	Agreements with other entities to carry out activities	Any downstream contracts for related activities
Records	Support all actions and expenditures with ARP funds	Monthly Activity Report; Quarterly Expenditures Report; Grant Closeout Report
Resources	Substantiate all time, money, and people utilized for completing the activities	Monthly Activity Report; Quarterly Expenditures Report; Grant Closeout Report
Organizational Chart and Key Staff List	Organizational structure and roles and Key staff list	Organizational Chart submitted; Key staff list submitted

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Policies and Procedures	Outlining actions, approvals, and processes (Not all programs/projects will have; WOB to provide technical assistance as needed)	Financial Policies, procurement policies, program documents (should include program description, eligibility requirements, implementation processes, internal controls, etc.)
Performance	Showing conformance to the policies and procedures	Pre-Award Risk Assessment Questionnaire
	Supporting outcomes and outputs as required in Contract and Scope of Work	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Supporting deliverables met (milestones, deadlines, etc.)	Scope of Work; Monthly Activity Reporting/Monthly Calls; Grant Closeout Report
	Showing all reporting requirements met (review reports)	Monthly Activity Reporting/Monthly Calls; Quarterly Expenditures Report; Grant Closeout Report
	Supporting expenditures match reports for periods submitted	Quarterly Expenditure Report
	Supporting Closeout of grant	Grant Closeout Report

Monitoring Review Level

Table 1: Recipient Type and Level of Monitoring to be performed, on Page 6, can be used to determine the level of review needed to complete the monitoring. Once determined, refer to the applicable subsection and exhibits below.

The Monitor will use the various monitoring checklists and tools below to determine the use of funds and confirm compliance (against the application, terms of the agreement, and program or project requirements.)

If periodic (bi-monthly) or monthly monitoring assessments are needed for your program or project, refer to the information below.

Periodic Reporting and Bi-Monthly Assessments

Refer to Exhibits below and complete the form as necessary for the program or project if periodic reporting, such as bi-monthly assessments, are needed. The Quarterly Expenditures Reporting provides an opportunity to review the eligibility of actual expenses.

This information should be kept in the Program file and used as part of Closeout. It will include the following:

- Budget summary
- Expense detail
- Activity summary
- Reporting – Beneficiary, KPI, etc.

Monthly Assessment Monitoring

Either a monthly or bi-monthly assessment should be conducted. Refer to Exhibits 5 and 6 for resources.

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Monitoring assessments may lead to more in-depth monitoring reviews as needed; however, the monthly monitoring assessments will also suffice for monitoring purposes, so long as all issues are noted, and quality improvements are taken. Monitoring should be completed at least once for each grantee prior to grant closeout.

As preparation for the call, Monitor will:

- Have reviewed the approved scope of work activities and budget.
- Be prepared to confirm that the accomplishments are related to approved activities.
- Make note of any modifications requested in scope and/or budget.
- Identify areas that may require technical assistance.

Based on information from the monitoring calls for that month and payments requested by the grantee to date, the Monitor will determine whether the grantee is on track to complete the program and expend grant funds before the end of the approved period of performance.

Monitoring Calls (either monthly or bi-monthly)

The purpose of the monitoring calls will be to:

- Gain insight on accomplishments of the program or project.
- Perform compliance monitoring and general due diligence, including review of record keeping requirements.
- Identify any issues/red flags in program or project implementation & provide technical assistance as needed.

For each call, the Grant Monitor will complete the Monitoring Call Checklist/Questionnaire consisting of a standard set of questions. All completed checklists will be kept in the program file.

- If the Grantee is found to be in compliance and on track, the summary of the call will suffice as documentation of the monitoring. No additional communication will be required.
- If compliance or performance issues are found during the call, the Monitor will send an email within one week of the call that outlines the identified deficiencies and recommends quality improvements. The Grantee will be asked to submit a quality improvement plan within a defined duration.
- If issues are identified for quality improvement, follow-up actions must be scheduled to address the progress of the resolution. The timing and frequency of the follow-up communication will be determined jointly by the Monitor and Kansas Department of Commerce based on the severity of the deficiency. All follow-up actions will be documented.
- If/when needs for technical assistance are identified, the Monitor will document and bring the request to KDC.
- If the Grantee requests changes in budget, eligible activity, or other program or project component, the Monitor will document the reason for the requested change and file it properly with other official records. The Monitor and Kansas Department of Commerce will evaluate the request. If approved, an

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email or other formal mechanism (change order, Grantee agreement amendment) will be submitted to the Grantee codifying the change.

All correspondence, including any quality improvement plans, emails, and all responses from the Grantee, must be maintained. These records will become part of future risk assessment "experience" documentation.

Monitoring Documentation to be Collected

During the monitoring review, specific documentation to be collected is listed in the table below. Of note: this is a minimum standard. For each program or project and/or Kansas Department of Commerce or Grantee there may be additional documentation required for collection – please refer to the governing Kansas Department of Commerce document or local reporting requirements for the program or project.

Also, during monitoring and/or throughout the life of the program or project, the Monitor may review any of the following documentation that is on-hand and may make recommendations as to the sufficiency of the documentation available. All of these documents will be collected as part of Closeout; therefore, the Monitor will work with the Kansas Department of Commerce prior to Closeout to ensure that these documents are readily available when needed.

The list of required documentation may also be updated and/or used as a tool for monitoring and future Closeout purposes.

Grantee Documentation to be Reviewed and Collected as appropriate by Kansas Department of Commerce

Required Documents For Grantees:	
Grant Agreement (Comprised of Agreement, Scope of Work, Budget, Provisions, Federal Terms and Conditions, Assurances, and Special Conditions) and all Grant Amendments	
Grant Application	
Grantee Selection Documentation (as found in 2 CFR 200.204 – 206):	
<ul style="list-style-type: none"> ○ 2 CFR 200.204 - .205 found on SAM.gov exclusions list ○ Review of Risk (2 CFR 200.206) – Prior to making Federal award (refer to suspension and debarment below); Risk evaluation (including, but not limited to financial stability, management systems, and standards, history of performance, audit reports and findings, availability to effectively implement requirements); Risk-based requirements adjustment; and suspension and debarment compliance. 	
Subrecipient vs. Contractor Determination (2 CFR 200.331)	
Subrecipient/Contractor_____	
Program Title & Year_____	
Checklist to Determine Subrecipient or Contractor Classification	
OBJECTIVE: Generally, the determination of the relationship with an entity is verified through	

the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):

Subrecipient:

§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A Grantee may also be a recipient of other Federal awards directly from a Federal awarding

Contractor:

§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract. §200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

INSTRUCTIONS: Complete sections one and two of the checklists by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the local government agency. On occasion there may be exceptions to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the local government agency and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

NAME OF OUTSIDE ENTITY:

SECTION 1 - SUBRECIPIENT

Description: *A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the Subrecipient. Characteristics which support the classification of the non-Federal entity as a Subrecipient include when the contractor:*

1. ☐ Determines who is eligible to receive what Federal assistance;
2. ☐ Has its performance measured in relation to whether objectives of a Federal program were met;
3. ☐ Has responsibility for programmatic decision making;
4. ☐ In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.

SECTION 2 - CONTRACTOR

Description: *A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:*

1. ☐ Provides the goods and services within normal business operations;
2. ☐ Provides similar goods or services to many different purchasers;
3. ☐ Normally operates in a competitive environment;
4. ☐ Provides goods or services that are ancillary to the operation of the Federal program.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

FINAL DETERMINATION:

☐ **SUBRECIPIENT** ☐ **CONTRACTOR**

OPTIONAL - SECTION 3 - USE OF JUDGMENT (use only when the determination cannot clearly be made using the above criteria)

Description: *In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a Grantee or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.*

Explanation of Use of Judgment Determination:

Prepared By: _____ **Date:** _____

Debarment check confirmation (Sam.gov) – Subrecipient/Grantee (and any subawards, including contractor, business name and business owner) [2 CRF 200.214 and 31 CRF Part 19] *[does not apply to individuals as beneficiaries]*

Obtain Unique Entity Identifier (UEI) – full registration may be required by Kansas Department of Commerce

FAIN Table – Agreement Cover Sheet

AGREEMENT

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[PROGRAM NAME] – KANSAS DEPARTMENT OF COMMERCE Federal Award Cover Sheet (FAIN sheet) Pursuant to 2 CFR 200 (2 CFR 200.332(a)(1))			
Contractor/Subrecipient Name (must match the name associated with its unique entity identifier) _____		Unique Entity Identifier (e.g., SAM.gov) _____	
Kansas Department of Commerce Subaward/Contract Performance Period [execution date] - [end date or 12/31/2026]		Kansas Department of Commerce Subaward/Contract Budget Period [execution date] - [end date]	
Federal Award Identification No. (FAIN)	Federal Award Date 05/10/2021	Federal Performance Period 3/3/2021 – 12/31/2026	Federal Budget Period 3/3/2021 – 12/31/2026
Amount of Federal Funds Obligated by this action by Kansas Department of Commerce to Contractor/Subrecipient \$ _____	Total Amount of Federal Funds Obligated to Contractor/Subrecipient by Kansas Department of Commerce \$ _____		Total Amount of the Federal Award Committed to Contractor/Subrecipient by Kansas Department of Commerce \$ _____
Federal Award Project Description CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – KANSAS DEPARTMENT OF COMMERCE			
Federal Awarding Agency DEPARTMENT OF THE TREASURY	Pass-Through Entity (if applicable) Kansas Department of Commerce	Kansas Department of Commerce Official Name and Contact Information [Name] [Title] [email]	
Assistance Listing CFDA No. and Name (the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement) 21.027 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			Is the Award R&D? NO
Indirect Cost Rate for the Federal Award (10% de minimus or NICRA % or N/A)	Award Payment Method (lump sum payment or reimbursement) REIMBURSEMENT		Is entity a Subrecipient? YES - Subrecipient NO - Contractor
	KANSAS DEPARTMENT OF COMMERCE	Contractor/Subrecipient	ORGANIZATION NAME [ADD]
Name:		Name:	
Title:		Title:	
Signature:		Signature:	
Date:		Date:	
W-9 or Kansas Department of Commerce Alternative			
Kansas Secretary of State Business Entity Registration			
Certificate of Insurance or Attestation of Insurance			
Treasury Data Collection			
Selection methodology for subawards (beneficiaries, contractors, Grantees)			

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Complete listing of all beneficiaries served
Organizational Charts / Staff Lists (showing decision making and separation of duties)
Signatory Authority Contact information
Indirect Cost Details (if applicable) - NICRA (Negotiated Indirect Cost Rate) or Cost allocation plan on file or de minimis rate selected
Financial Transactions Person Contact information
Budget / Financial - General Ledger used to account for ARPA (CLFRF) costs and disbursement of such costs to meet eligible expenses; and Budget Records for ARPA (CLFRF) grants
Payroll Expense Documentation (<i>if applicable</i>) (including: payroll, timekeeping records, human resources records to support costs incurred for payroll expenses)
Invoice and Expense Documentation (including: invoices, purchase orders, timesheets, and lease agreements)
Payment Documentation (including: copies of canceled checks, bank statements, receipt from vendor)
Receipt of Goods or Services Documentation (including: receipt from vendor, bill of lading, shipping and receiving reports, vendor invoices billed after services were provided)
Program Data or Milestones Completed (matching Scope of Work to be performed) and beneficiary data
Financial Performance Reporting (including completed Treasury Reports)
Policies and Procedures or SOP (including both program-specific policies and procedures and relevant organization-wide policies and procedures. Example topics of relevant organization-wide policies and procedures include: grants management; Grantee monitoring; financial management; financial reporting; procurement; payroll; cost allocation)
Beneficiary (pass-through entity) data documenting support for performance outcomes of contracts, subcontracts, grant awards
Risk Assessment of Grantees, contractors, subawards
Documented Monitoring Review of Grantees and beneficiaries (Periodic Performance Calls [Bi-monthly, Monthly, etc.]), Desk Reviews or Site / Virtual Reviews) (or as shown in Kansas Department of Commerce Policies)
Quality Improvement Plans (and implementation of Corrective Actions)
Technical Assistance Logs
Documented Performance Calls
Documentation of any known conflicts of interest disclosed by the Grantee (if applicable)
Post-Monitoring Risk Evaluation
Prior Single Audits on file (if applicable)
Confirmation of Single Audit conducted or confirmation by Kansas Department of Commerce and Grantees of awareness that \$750,000 or more of federal award expenditures from all federal awards (including other federal awards) by Grantee during Grantee's fiscal year requires a Single Audit of the Grantee [2CFR 200.501] one is required. Follow up with Kansas Department of Commerce or Grantee to obtain Single Audit Report.
Note: Grantee's fiscal year may differ from that of Kansas Department of Commerce
Confirmation that Kansas Department of Commerce and Grantees are aware that if they received more than \$750K in FY (2CFR 200.330 Subpart F)
Supporting Documentation – some of this information may be obtained from the executed Agreement

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Closeout Letter for this program/project from Kansas Department of Commerce (if applicable)
Other

Grantee's Beneficiary Documentation to be Reviewed and Collected as appropriate by Kansas Department of Commerce

Required Documents for Beneficiaries:
Grant Agreement (including Agreement, Federal Terms and Conditions, Certification, and Scope of Work) and all Grant Amendments
Grant Application
Debarment check confirmation (Sam.gov) (including business name and business owner) [2 CRF 200.214 and 31 CRF Part 19] <i>[does not apply to individuals as beneficiaries]</i> <ul style="list-style-type: none"> Obtain Unique Entity Identifier (UEI) – Kansas Department of Commerce may require full registration
W-9 or Kansas Department of Commerce Alternative
Signatory Authority Contact information
Financial Transactions Person Contact information
Payroll Expense Documentation <i>(if applicable)</i> (including: payroll, timekeeping records, human resources records to support costs incurred for payroll expenses)
Invoice and Expense Documentation (including: invoices, purchase orders, timesheets, and lease agreements)
Payment Documentation (including: copies of canceled checks, bank statements, receipt from vendor)
Receipt of Goods or Services Documentation (including: receipt from vendor, bill of lading, shipping and receiving reports, vendor invoices billed after services were provided)
Other

Contractor Documentation to be Reviewed and Collected as appropriate by Kansas Department of Commerce

Required Documents for Contractors:
Contract (including Grant Agreement, Federal Terms and Conditions, Certification, and Scope of Work) and all Contract Amendments
All Contract Change Orders <i>(if applicable)</i>
Local Procurement Policy Followed and Documentation collected since Revenue Loss was used; however, if other funding is used, the following may be applicable.
Certificate of Insurance
Bonding policies <i>(if applicable)</i>
Subrecipient v. Contractor Determination (2 CFR 200.331) Subrecipient/Contractor_____

Program Title & Year _____

Checklist to Determine Subrecipient or Contractor Classification

OBJECTIVE: Generally, the determination of the relationship with an entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination.

DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):

Subrecipient:

§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A Grantee may also be a recipient of other Federal awards directly from a Federal awarding

Contractor:

§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.

§200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

INSTRUCTIONS: Complete sections one and two of the checklists by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the local government agency. On occasion there may be exceptions to the type of relationship indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the local government agency and the outside entity. Section 3 should be used to provide documentation on the use of judgment in determining the proper relationship classification.

NAME OF OUTSIDE ENTITY:

SECTION 1 - SUBRECIPIENT

Description: *A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the Subrecipient. Characteristics which support the classification of the non-Federal entity as a Subrecipient include when the contractor:*

5. ☐ Determines who is eligible to receive what Federal assistance;

6. ☐ Has its performance measured in relation to whether objectives of a Federal program were met;
7. ☐ Has responsibility for programmatic decision making;
8. ☐ In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.

SECTION 2 - CONTRACTOR

Description: *A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:*

5. ☐ Provides the goods and services within normal business operations;
6. ☐ Provides similar goods or services to many different purchasers;
7. ☐ Normally operates in a competitive environment;
8. ☐ Provides goods or services that are ancillary to the operation of the Federal program.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

FINAL DETERMINATION:

☐ **SUBRECIPIENT** ☐ **CONTRACTOR**

OPTIONAL - SECTION 3 - USE OF JUDGMENT (use only when the determination cannot clearly be made using the above criteria)

Description: *In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a Grantee or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.*

Explanation of Use of Judgment Determination:

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Prepared By: _____ **Date:** _____

Debarment check confirmation (Sam.gov) – Subrecipient/Grantee (and any subawards, including contractor, business name and business owner) [2 CFR 200.214 and 31 CFR Part 19] *[does not apply to individuals as beneficiaries]*

- Obtain Unique Entity Identifier (UEI) – Kansas Department of Commerce may require full registration

FAIN Table – Agreement Cover Sheet

AGREEMENT
[PROGRAM NAME] – KANSAS DEPARTMENT OF COMMERCE
Federal Award Cover Sheet (FAIN sheet)
Pursuant to 2 CFR 200 (2 CFR 200.332(a)(1))

Contractor/Subrecipient Name (must match the name associated with its unique entity identifier) _____		Unique Entity Identifier <i>(e.g., SAM.gov)</i> _____		Kansas Department of Commerce Agreement No. _____	
Kansas Department of Commerce Subaward/Contract Performance Period [execution date] - [end date or 12/31/2026]		Kansas Department of Commerce Subaward/Contract Budget Period [execution date] - [end date]			
Federal Award Identification No. (FAIN)	Federal Award Date 05/10/2021	Federal Performance Period 3/3/2021 – 12/31/2026	Federal Budget Period 3/3/2021 – 12/31/2026		
Amount of Federal Funds Obligated by this action by Kansas Department of Commerce to Contractor/Subrecipient \$ _____	Total Amount of Federal Funds Obligated to Contractor/Subrecipient by Kansas Department of Commerce \$ _____		Total Amount of the Federal Award Committed to Contractor/Subrecipient by Kansas Department of Commerce \$ _____		
Federal Award Project Description CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS – KANSAS DEPARTMENT OF COMMERCE					
Federal Awarding Agency DEPARTMENT OF THE TREASURY	Pass-Through Entity (if applicable) Kansas Department of Commerce		Kansas Department of Commerce Official Name and Contact Information [Name] [Title] [email]		
Assistance Listing CFDA No. and Name (the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement) 21.027 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				Is the Award R&D? NO	

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Indirect Cost Rate for the Federal Award (10% de minimus or NICRA % or N/A)	Award Payment Method (lump sum payment or reimbursement) REIMBURSEMENT	Is entity a Subrecipient? YES - Subrecipient NO - Contractor
	KANSAS DEPARTMENT OF COMMERCE	Contractor/Subrecipient ORGANIZATION NAME [ADD]
Name:		Name:
Title:		Title:
Signature:		Signature:
Date:		Date:
W-9 or Kansas Department of Commerce Alternative		
Kansas Department of Commerce Business License		
Treasury Data Collection		
Selection methodology for subcontractors <i>(if applicable)</i>		
Signatory Authority Contact information		
Financial Transactions Person Contact information		
Payroll Expense Documentation <i>(if applicable)</i> (including: Payroll, Timekeeping Records, Human Resources Records to support costs incurred for payroll expenses)		
Davis Bacon and Federal Wage Determination Documentation <i>(if applicable)</i>		
Invoice and Expense Documentation (including: invoices, purchase orders, timesheets, and lease agreements)		
Payment Documentation (including: copies of canceled checks, bank statements, receipt from vendor)		
Receipt of Goods or Services Documentation (including: receipt from vendor, bill of lading, shipping and receiving reports, vendor invoices billed after services were provided)		
Program Data or Milestones Completed (matching Scope of Work to be performed) <i>(if applicable)</i>		
Financial Performance Reporting (including completed Treasury Reports)		
Documented Monitoring Review of subcontractors (or as shown in Kansas Department of Commerce Policies)		
Quality Improvement Plans (and implementation of Corrective Actions)		
Technical Assistance Logs <i>(if applicable)</i>		
Performance Call Documentation, <i>(if applicable)</i>		
Documentation of any known conflicts of interest disclosed by contractor <i>(if applicable)</i>		
Supporting Documentation <i>(some of this information might be obtained from executed Agreement)</i>		
Closeout Letter for this project from Kansas Department of Commerce <i>(if applicable)</i>		
Other		

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Federal Contractor Procurement Documentation – This is Federal-share Only!

Note: The Kansas Department of Commerce may require more stringent requirements.

Furthermore, this does not apply to projects or programs eligible under Revenue Loss – Expense Category 6.1.

Required Documents for Contractors:

Procurement documentation, including type selected and all applicable documentation (2 CFR 200.317 through 2 CFR 200.327)

Note: *Percentage of Cost (CPPC) contracts and Percentage of Construction costs methods of contracting are prohibited per 2 CFR 200.324(d)*

Note: *Federal procurement requirements are in addition to Kansas Department of Commerce procurement requirements and restrictions.*

Simplified Acquisition Threshold: \$250,000 (48 CFR 2.101 – Definitions of Federal Acquisition Regulations)

Procurement Methodologies: (2 CFR 200.320)

Informal – Micro Purchase or Small Purchase

Formal – Sealed Bids or Proposals or Noncompetitive

Micro Purchase: Aggregate cost less than \$50,000 [2 CFR 200.320(a)(1)]

- Price Quotes (Solicitations): not required because micro purchases are intended to simplify procurement extremely small purchases
- Public Advertising: not required for informal procurement
- Cost / Price Analysis (2 CFR 200.324): not required for procurement when aggregate cost below Simplified Acquisition Threshold

Small Purchase: Aggregate cost less than Simplified Acquisition Threshold [2 CFR 200.320(a)(2)]

- Price Quotes (Solicitations): required from an adequate number of qualified sources as determined appropriate
 - *Best Practice* - at least 3 quotes
- Public Advertising: not required for informal procurement
- Cost / Price Analysis (2 CFR 200.324): not required for procurement when aggregate cost below Simplified Acquisition Threshold

Sealed Bids: Preferred methodology when aggregate cost greater than Simplified Acquisition Threshold [2 CFR 200.320(b)(1)]

- Price Quotes (Solicitations): required – obtained from sealed bids
- Public Advertising: required Invitation for Bids
- Cost / Price Analysis (2 CFR 200.324): required for procurement (including change orders) when aggregate cost above Simplified Acquisition Threshold

Proposals: Methodology used when Sealed Bids are not appropriate & aggregate cost greater than Simplified Acquisition Threshold [2 CFR 200.320(b)(2)]

- Price Quotes (Solicitations): required – obtained from Request for Proposal (RFP) or Request for Quote (RFQ)
- Public Advertising: required Invitation for Bids

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- Cost / Price Analysis (2 CFR 200.324): required for procurement (including change orders) when aggregate cost above Simplified Acquisition Threshold

Noncompetitive: Allowable for certain circumstances stated in regulations [2 CFR 200.320(c)]

Primarily used for: single source or inadequate competition

- Price Quotes (Solicitations): required
 - **Single Source:** Requires documentation that item or its equivalent is not available from any other source
 - **Inadequate Competition:** After attempting solicitation of sealed bids and/or proposals, requires documentation of why there is inadequate competition to rely upon sealed bids or proposals
- Public Advertising: required to extent necessary to document eligibility for noncompetitive procurement
- Cost / Price Analysis (2 CFR 200.324): required for procurement (including change orders) when aggregate cost above Simplified Acquisition Threshold

Other Procurement Requirements – Applicable to all procurement:

Responsible Contractor Determination [2 CFR 200.318(h)]

Reasonable Costs [2 CFR 200.404]

Documentation Detailing History of Procurement Transaction [2 CFR 200.318(i)], including:

- Rationale for procurement methodology
- Rationale for contract type selection
- Rationale for contractor selection or rejection
- Rationale justifying contract price
- Notice of Award Letter *(not applicable in some informal procurement situations such as retail purchases)*

Inclusion of Disadvantaged (small businesses, minority owned businesses, women owned businesses [2 CFR 200.321])

Domestic Preference [2 CFR 200.322]

Recovered Materials Preference [2 CFR 200.323]

Necessary Contract Provisions: See Appendix II of 2 CFR 200 [2 CFR 200.327]

MONITORING FOLLOW-UP

Documentation

The Monitor will create a summary of the notes from the Monthly Calls to be kept in the Program file. If the recipient and/or the program or project is found to be in compliance, the summary of the call will suffice as documentation of the monitoring. No additional communication will be required.

If compliance issues are found during the call, the Monitor will send an email to the Grantee or contractor within one week of the call that outlines the identified deficiencies and recommends quality improvements. The Grantee or contractor will be asked to submit a quality improvement plan within a defined duration.

If issues are identified for corrective action, follow-up actions must be scheduled to address the progress of the resolution. The timing and frequency of the follow-up communication will be determined at the discretion of the Monitor and Kansas Department of Commerce based on the severity of the deficiency. All follow-up actions must be documented.

Any technical assistance needs identified by the Monitor will be documented.

If the Grantee requests changes in budget, eligible activity, or other program or project component, the Monitor will document the reason for the requested change and file it properly with other official records. The Monitor and Kansas Department of Commerce will evaluate the request. If approved, an email or other formal mechanism (change order, Grantee agreement amendment) will be submitted to the Grantee or contractor codifying the change.

All correspondence, including any quality improvement plans, emails, and all responses from the Grantee, must be maintained. These records will become part of future risk assessment "experience" documentation.

Periodic Reporting/Monitoring

Issues identified from the Periodic Reporting/Monitoring should be sent via email within one week of the report's delivery by the Grantee or contractor. The correspondence will outline expectations for response time.

Technical Assistance

When concerns are identified due to the monitoring review, technical assistance may be required to resolve the issue. The objective of technical assistance is to ensure compliance with federal, state, and local regulations and program or project requirements. The nature and extent of technical assistance should be determined at the discretion of the Monitor or Kansas Department of Commerce.

Some examples of technical assistance may include:

- Verbal or written advice;
- Formal training; and/or,
- Documentation and guidance.

The Monitor should contact the Kansas Department of Commerce if guidance is required in providing technical assistance to contractors. Evidence of technical assistance should be maintained within the Grantee file (refer to Exhibit).

MONITORING TOOLS AND CORRESPONDING MATERIAL

In addition to the Exhibits found below, material may be developed based on future needs either by program or project, by request of Kansas Department of Commerce and their Grantees or contractors or other recipients for tailored needs, or based on updates to ARP Guidance, Treasury's SLFRF Compliance and Reporting Guidance, etc.

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Exhibits for use – both option and required – include the following:

- Exhibit 1: Risk Assessment Tool
- Exhibit 2: Pre-award Risk Questionnaire
- Exhibit 3: Program or Project Desk Review Monitoring Report – Required (Use for all Programs/Projects)
- Exhibit 4: Grant Monitoring Plan (Snapshot) – Optional (Use as needed)
- Exhibit 5: Monthly Assessment Monitoring/Technical Assistance Call Template – Optional (Use as needed)
- Exhibit 6: Bi-Monthly Monitoring Call Checklist – Optional (Use as needed)
- Exhibit 7: Technical Assistance Template – Optional (Use as needed)
- Exhibit 8: Telephone Script for Grantee Outreach and Technical Assistance – Optional (Use as needed)
- Exhibit 9: Email Template for Grantee Outreach and Technical Assistance – Optional (Use as needed)
- Exhibit 10: Grant Monitoring Review Template (Detailed Version) – Optional (Use as needed)
- Exhibit 11: Post Monitoring Risk Evaluation – Required (For Private Grantees Only; Exclusions include State and Quasi-State)
- Exhibit 12: Program or Project Specific Monitoring Plan (Developed for Specific Kansas Department of Commerce Program or Projects)
- Exhibit 13: Internal Controls Sampling Guidance
- Exhibit 14: Internal Controls Standard Operating Procedure
 - Exhibit 14.1 Internal Controls Checklist
- Exhibit 15: Corrective Action Plan – Required when reporting externally to Grantee
- Exhibit 16: Engagement Letter Template for Grantee On-Site – Optional (May be tailored and should be emailed as a PDF)
- Exhibit 17: Site Visit Checklist to be used for Grantee On-Site Review – Optional (May be tailored)
- Exhibit 18: Bi-Weekly Update for Kansas Leadership

Currently, additional material also available for use includes:

- Closeout Plan
- KDC Website: <https://www.kansascommerce.gov/commerce-arpa-grants/>
- Kansas Recovery Office Website: <https://covid.ks.gov/compliance-resource-library-job-aids/>

-- Exhibits below should be used as best practice and may be tailored to the program or project --

Exhibit 1: Risk Assessment Tool – Optional (Use as needed and if KDC developed materials cannot be used)

Purpose: To identify risks associated with issuing a grant to an organization seeking assistance and put appropriate measures in place to ensure that funds are used in accordance with the intended uses outlined in the applicable Kansas Department of Commerce (KDC) grant agreements, the Program/Project Scope of Work, and the federal requirements governing the Federal funding used.

Methodology: Review the corresponding pre-award questionnaire completed by the grantee organization receiving a grant as part of the pre-award process and assign an overall organizational risk level: HIGH, MEDIUM, or LOW.

The organization's risk score determines what monitoring activities and back-up documentation will be needed for KDC to manage effectively the risks associated with the grant. Any additional descriptions provided by the organization (e.g., audit reports) may also be used to assist with scoring and final determination.

HIGH: A score of 36+ requires intensive follow-up and improvement based on a thorough evaluation of the grant project and execution of the approved action plan.

MEDIUM: A score of 21-35 requires evaluating areas that need improvement and improving those areas based on the approved action plan.

LOW: A score of 20 or less generally identifies that the program is at lower risk for potential waste, mismanagement, non-compliance or fraud.

For medium or high scores, the following monitoring activities will be considered to mitigate risk:

- (1) Providing grantees with training and technical assistance on program-related matters;
- (2) Performing on-site or desk reviews of the grantee's program operations;
- (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services and Subpart F - Audit Requirements.

Note: If a recipient has not previously managed Federal funding, Kansas Department of Commerce should anticipate the need for additional support and monitoring activities even if the recipient is assigned a score of LOW.

KDC SHOULD CONSIDER THE GRANTEE'S PERFORMANCE USING OTHER FEDEAL FUNDING AS PART OF THE RISK ASSESSMENT DETERMINATION AND REQUEST TECHNICAL ASSISTANCE PRIOR TO ENGAGEMENT AS NEEDED.

Grantee/Contractor Name:	
Grantee/Contractor Unique Entity Identifier (UEI): Note: UEI is required for any entity receiving Federal funds	
Sam.gov registration expiration date	
Grant Award Number:	

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Grant Project Name:	
Risk Assessment Completed By:	
Date Pre-Award Questionnaire Completed:	
Date Risk Assessment Completed: Note: Pre-award questionnaire and risk assessment should be completed for every new agreement and if the previous agreement was executed more than 1 year ago	

AGENCY SCORE: _____ (see pages 2-4 for detail)

AGENCY RISK RATING: _____ (see pages 2-4 for details)

Prior Experience & Funding Amount
Place an "x" in the box to select the score

1. Agency's Experience Managing Federal Funding in The Past 5 Years	Score	"x"
Experience with Federal funding in the last 5 years	1	
No experience with Federal Funding	5	
2. Agency's Experience Managing State Funding in The Past 5 Years	Score	"x"
Experience with State funding in the last 5 years	1	
No experience with State Funding	5	
3. Agency's Experience Managing Local Funding in The Past 5 Years	Score	"x"
Experience with Local funding in the last 5 years	1	
No experience with Local funding	3	
4. Agency's Experience Managing Local Funding in The Past 5 Years	Score	"x"
\$0 – \$49,999.00	5	
\$50,000 - \$99,999.00	4	
\$100,000 - \$499,999.00	3	
\$500,000 - \$999,999.00	2	
\$1 Million or more	1	

Management Systems and Personnel
Place an "x" in the box to select the score

5. Substantial change(s) in management systems (technology or other) in the past 12 months	Score	"x"
No change in key management systems.	1	
Recent change in management systems.	3	
Frequent or multiple changes in management systems.	5	
6. Key Personnel Turnover	Score	"x"
No turnover of key agency staff (e.g., finance or management staff).	1	
Recent turnover of key agency staff (e.g., finance or management staff).	3	
Frequent and multiple turn-over of key agency staff (e.g., finance or management staff).	5	

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7. Agency has capacity to manage and implement Federal regulations, including 2 CFR 200 and specific federal funder regulations. *	Score	"x"
Yes	1	
No, and requesting technical assistance.	3	
No	5	
8. Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200? **	Score	"x"
Yes	1	
No, and requesting technical assistance	3	
No	5	
<p>*Regarding agency capacity and policies, KDC program team should take steps to confirm the agency's capacity to manage and implement Federal regulations. This may include: an assessment of the Agency's prior experience managing Federal funds, consider the Agency's timeliness in reporting submissions, and review of policies and procedures, in particular segregation of duties, handling of cash, contracting procedures, allowable costs, record retention, etc.</p> <p>**It is recommended that the program department request and review the agency's procurement policies to ensure they align with 2 CFR 200. These documents will also be reviewed during the monitoring process, however, any impact on the risk score will alert the program team to the need to implement technical assistance or other support as soon as possible. This is especially true for agencies that have little or no experience managing Federal grants.</p>		
9. Is the applicant debarred, suspended, or show delinquent federal debt in Sam.gov? (If yes, the applicant is ineligible for funding)	Score	"x"
Yes	Ineligible for funding	
No	0	
10. Internal controls are in accordance with applicable cost principles? *** (i.e., segregation of duties, handling of cash, contracting procedures, personnel & travel policies)	Score	"x"
Yes	1	
No	5	
11. Is a Conflict-of-Interest Policy in place? ***	Score	"x"
Yes	1	
No	5	
<p>***It is recommended that the program department requests and reviews the agency's internal controls and conflict-of-Interest policies to ensure they exist and are reasonable. These documents will also be reviewed during the monitoring process, however, any impact on the risk score will alert the program team to the need to implement technical assistance or other support as soon as possible. This is especially true for agencies that have little or no experience managing Federal grants.</p>		

Audit Reports and Findings
Place an "x" in the box to select the score

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Guidance for Audit Review:

- Use the space after Question 13 to provide context on how the below determinations are made.
- In addition to collecting audits during the proposal process, KDC should also review the Federal Clearing Housing to check if an agency has filed a single audit.
- If an Agency has audit findings, request a copy of the Corrective Action Plan
- If the Agency has not been required to file a Single Audit, KDC should note that below and request a similar review such as 3rd party audits on financial statements, balance sheet, profit loss statement, and operating costs and expenses. Grantees may be subject to increased risk and monitoring if they have no single audit.

Type of Audit Collected:

Audit Years (ex. 2022, 2023, etc.):

12. Agency's Single Audit Results (or similar Audit review) <i>(If there were findings indicate how many). Maybe include a section to write what was collected, add guidance about what to collect, add type of audit and year</i>	Score	"x"
Audit with no findings or corrective actions.	1	
Audit with significant deficiency.	2	
If significant deficiencies were found, note how many:		
Audit with material weakness finding(s).	3	
If material weaknesses were found, note how many:		
Audit with both material weaknesses and significant deficiency findings.	4	
If significant deficiencies and materials weaknesses were found, note how many:		
No audit performed (if required).	5	
13. Audit Correction of Compliance Issues		
If an Agency has had past audit findings, request their Corrective Action Plan and a progress update to determine the score below	Score	"x"
Not applicable - no audit findings	1	
Audit finding/management letter requiring corrective actions addressed in a timely manner.	2	
Audit finding/management letter requiring corrective actions NOT addressed in a timely manner.	3	
Audit finding/management letter requiring corrective actions NOT addressed at all.	5	
Summary of Audit Review (add details below)		

Financial Stability

Place an "x" in the box to select the score

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14. Accounting systems, procedures, and file management for recording transactions	Score	"x"
An automated accounting system that segregates expenditures is in place and use.	1	
Transactions are recorded in a combo accounting system (automated/manual), expenditures are segregated using combo system.	3	
Transactions are recorded in a manual accounting system; expenditures are segregated manually.	5	
15. The agency maintains central files for grants, loans, or other type of financial assistance	Score	"x"
Files are maintained centrally.	1	
Files are not maintained centrally.	5	
16. Does the applicant require, collect and document any expenditure/financial reports from grantees, and if so, how frequently?	Score	"x"
Yes	1	
If Yes, how frequently?		
No	5	

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Exhibit 2: Pre-Award Risk Questionnaire – Optional (Use as needed)

Instructions: To be completed by the KDC Grantee prior to award

In compliance with Uniform Guidance (2 CFR 200) and the Department of Treasury ("Federal grantor"), this Pre-award Risk Questionnaire will help KDC determine the level of oversight, type of monitoring, and the number of monitoring reviews to be performed throughout the program's life. This tool will also assist KDC in determining any special conditions and technical assistance to be included in each grantee agreement for work under this grant per 31 CFR 35 and 2 CFR 200, specifically 2 CFR 200.332.

There are no predetermined answers that would automatically give your organization a certain rating of low, medium, or high risk.

Organization Name:

Organization Address:

Organization Unique Entity Identifier (UEI) (as found on Sam.gov):

Type of Organization (e.g., For-Profit Entity, Non-Profit Entity, Government Agency, County Department):

Organization Fiscal Year (Start & End Month):

Date of Form Completion:

Completed by:

Name & Title:

Email Address:

Phone:

PERFORMANCE HISTORY

1. Has your organization received a federal award directly from an awarding agency in the past 5 years? If yes, please list the federal grantor agency name, time period, award amount.

Grantee Response: ☐ Yes or ☐ No. If Yes, provides details:

2. If you answer yes to the question above, please list the audit findings (and corrective actions/completion date(s)), and grant number.

Grantee Response: Provides details:

3. In the past 5 years, has your organization managed grant funds, loans or other types of financial assistance from any of the following entities?

Grantee Response:

Federal funding: ☐ Yes or ☐ No

State funding: ☐ Yes or ☐ No

Local funding: ☐ Yes or ☐ No

Private or Other funding: ☐ Yes or ☐ No

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MANAGEMENT SYSTEMS AND PERSONNEL

- 1. Does your organization have any new or substantially changed management systems (technological or other) in the past 12 months? If yes, please specify what has changed.**

Grantee Response: ☐ Yes or ☐ No. If Yes, provides details [list any new/changed systems]:

- 2. Has your organization had changes to the following key staff or positions in the past 12 months?**

Grantee Response:

Governing Body: ☐ Yes or ☐ No

Executive Management Staff: ☐ Yes or ☐ No

Fiscal Officer (may include Internal Auditor): ☐ Yes or ☐ No

Risk Manager: ☐ Yes or ☐ No

Other Relevant Staff (fill in and add title):

- 3. Does your organization have the capacity to manage and implement federal regulations, including 2 CFR 200 and specific federal funder regulations?**

Grantee Response: ☐ Yes or ☐ No. If No, request Technical Assistance.

Technical Assistance requested on the following:

- 1.
- 2.

- 4. Does your organization have current staff with experience in implementing this type of program?**

Grantee Response: ☐ Yes or ☐ No.

If Yes, how many? _____

If No, is there a plan to hire staff? _____

- 5. Is your organization's system of internal controls reasonable and in accordance with the applicable cost principles (including the segregation of duties, handling of cash, contracting procedures, tracking expenditures and reconciliation of expenses related to advances and personnel and travel policies)?**

Grantee Response: ☐ Yes or ☐ No. If No, request Technical Assistance.

AUDIT REPORTS AND FINDINGS

(KDC County requests copies of prior Single Audits or other financial audits as applicable)

- 1. Has your organization submitted copies of prior Single Audits or other financial audits as applicable? Grantee Response:** ☐ Yes or ☐ No

- 2. Has your organization had an audit or monitoring visit in the last 24 months?**

Grantee Response: ☐ Yes or ☐ No. If Yes, what type of visit? (Please submit audit or monitoring reports with this form)

- 3. Are there any unresolved audit or monitoring findings or recommendations?**

Grantee Response: ☐ Yes or ☐ No.

If Yes, please give a description of finding(s)?

Provide a status update and description of remediation measures (steps you are taking to correct

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noted deficiencies) for each (*e.g., if Internal Controls are lacking and a recommendation was made to update your Policies and Procedures, please provide a status update and timeline for finalizing and rollout*).

Financial Stability

1. Which of the following best describes your organization's accounting system?

Grantee Response: ☐ Manual ☐ Automated ☐ Combo/Hybrid

2. Does your organization have an accounting system in place to segregate expenditures by funding source?

Grantee Response: ☐ Yes or ☐ No. If Yes, what type?

3. Does your organization maintain central files for grants, loans, or other types of financial assistance?

Grantee Response: ☐ Yes or ☐ No.

4. Does your organization have written financial and procurement policies and procedures?

Grantee Response: ☐ Yes or ☐ No. If Yes, date of last update/revision?

5. Has an auditor or any other internal or external compliance reviewer raised the possibility of fraudulent activity within your organization involving contracts or grants?

Grantee Response: ☐ Yes or ☐ No. If Yes, please explain?

6. Has any federal or state agency advised you in writing that your organization is high risk in the last two years?

Grantee Response: ☐ Yes or ☐ No. If Yes, please explain? _____

Comments: Please use this section to provide additional information related to the questions stated above. Be sure to clearly list the section and number on which you are providing a comment.

Grantee Comments: [enter as applicable]

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Exhibit 3: Program or Project Desk Review Monitoring Report – Required (Use for all Programs/Projects)

Purpose: Desk Reviews facilitate the monitoring of programs and projects during the post-award phase and should be used to help prepare for on-site visits as needed. Desk Reviews are performed for each KDC ARPA-funded program and project. Noted items and/or issues found by each Monitor should be addressed in a timely manner by KDC and in preparation for any future monitoring or audit by an external party.

Instructions: To be completed by Witt O'Brien's Monitor or Kansas Department of Commerce Representative

Desk Review Monitoring Performed – Kansas Department of Commerce	
Monitoring Review Date	[Add date] [Retain copy of email sent]
Monitor Name	[Add WOB or KDC Representative]
Kansas Department	Commerce
Kansas Department of Commerce Program	[Select BASE 1.0, BASE 2.0, SPRINT, ALOFT, ABODE, DRAW University Challenge or Other (Ex. Other (Legislative))]
Project and Award Number	[Add] (Example: Topeka Zoo) [Add Award Number from FAIN Table in Agreement]
Awardee Organization	[Add] – ARP SLFRF Funded (ex. Friends of the Topeka Zoo, use entity name on W-9)
Contact Information (Project Manager Name, Address, Email, Phone)	[Add]
Award Amount	[Add] in ARPA SLFRF award funding - Match amount of \$---- [add type of match] (exclusion of ALOFT Program)
Reviewer Drafted Corrective Action Plan	Yes <input type="checkbox"/> or No <input type="checkbox"/> . If No, provide detail:
Desk Review Approved	<ul style="list-style-type: none"> - Review Complete: [Add initials and Date complete] – Confirming review complete and CAP drafted. <ul style="list-style-type: none"> o Reviewer to reach out to Grantee following approval. - QC Complete: [Initials and Date] - Final Review Complete: [Initials and Date]

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Monitoring Review Summary

[Provide a narrative of the monitoring review and determine if follow up is needed]

Were any issues noted during the monitoring review: Yes ☐ or No ☐; If Yes, provide details and confirm if quality improvement was taken or if Technical Assistance is needed. Provide details:

Based on your monitoring review, is the work being performed by the awardee in accordance with the scope of work and budget: Yes ☐ or No ☐. Provide details:

Is the Program on-track: Yes ☐ or No ☐. Provide details:

Supporting documentation has been obtained and stored in the Program file: Yes ☐ or No ☐

Other Notes provided by the Monitor as needed:

Pre-Award/Application Documentation Reviewed

Risk Assessment Determination [Insert Date of Determination and Select Level of Risk]:

☐ High ☐ Medium ☐ Low

(Note: Risk assessment performed via compliance document, but no formal ranking was assigned for BASE 1.0. in the compliance form. Please see the risk assignment found in Submittable.)

[Monitor the Program or Project based on the aforementioned]

Notes:

Documentation to be Collected by Kansas Department of Commerce

Note: Provide details as needed, including where "No" or "N/A" is selected and may not be on file

Pre-award/Application Documentation [Add Link to overall file on KDC SharePoint]

Required Documents From Grantees:	On File:	Issue and Corrective Action:
Confirmation of Matching Funds (Note if expended previously or if future match is forthcoming)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Grant Application (Project Budget, Narrative, and Timeline)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Proof of Property Ownership or Proof of Permission	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Documentation of Procurement Process	Yes <input type="checkbox"/> or No <input type="checkbox"/>	
Proof of Permits	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	

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Proof of Insurance	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Environmental Review	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Project Bids and Estimates	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Architectural and Engineering Reports	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Current Project Photos	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Business Marketing Plan	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Harassment Policy, Non-Boycott, Procurement Policy, and Other Policy required by Special Condition	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Letters of Support	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Collection of last four digits of bank account number (Note: KDC now collects mid-stream and no longer collects the ACH form)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
SAM.gov UEI (Unique Entity Identifier) Number	[ADD]	
Suspension and Debarment Check Complete	Yes <input type="checkbox"/> or No <input type="checkbox"/> [Add location and date of download] [If not performed or not current, one must be completed]	
Secretary of State Good Standing (If Not registered, make note)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or Not Registered <input type="checkbox"/>	
Per KDC, this was only used early on with BASE awards, but focus shifted to UEI review only.		

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Review of Award Agreement

[Provide details and dates] [Monitor the Program or Project based on this information]

Notes:

Documentation to be Collected by Kansas Department of Commerce

Note: Provide details as needed, including where "No" or "N/A" is selected and may not be on file

Award Documentation [Add Link to overall file on KDC SharePoint]

Required Documents From Grantees:	On File:	Issue and Corrective Action:
Signed Copy of Grant Agreement (Comprised of Agreement, Terms and Conditions and/or Special Conditions (depend on Program, applicant, etc.), Certifications, and Scope of Work) and all subsequent Grant Amendments	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Award Letter	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
W-9	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
All Agreement Terms and Conditions, including Special Conditions are being met (if No, note in Monitoring Review Summary)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
[Add Notes on Special Conditions as needed]		
Copy of all reports to date (including but not limited to annual site visits, quarterly check in calls, and quarterly reports)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	

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Financial Review

Invoices Reviewed (link to summary review file as an attachment to this report if needed):

- Note: Ensure all documentation is retained
- On-track to meet expenditure deadline: Yes ☐ or No ☐

Verification of Expenses: Do invoices match work performed? Yes ☐ or No ☐

- Is there sufficient documentation on-hand to support invoices?
- Progress Reports Completed Yes ☐ or No ☐
- Expense Records (including receipts, timesheets, payroll records, etc.) Completed Yes ☐ or No ☐

Do the costs appear to be necessary, reasonable, and allowable?

Notes:

Documentation to be Collected by Kansas Department of Commerce

Note: Provide details as needed, including where "No" or "N/A" is selected and may not be on file

Financial Documentation [Add Link to overall file on KDC SharePoint]

Required Documents From Grantees:	On File:	Issue and Corrective Action:
Payment Documentation (including: copies of canceled/voided checks, bank statements, receipt from vendor)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Payroll Expense Documentation (if applicable) (including: payroll, timekeeping records, human resources records to support costs incurred for payroll expenses)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Invoice and Expense Documentation (including: invoices, purchase orders, timesheets, and lease agreements)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Receipt of Goods or Services Documentation (including: receipt from vendor, bill of lading, shipping and receiving reports, vendor invoices billed after services were provided)	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	

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Audit Requirements

What is the Awardee's Fiscal Year:

Did the Awardee spend more than \$750,000 in federal awards last year? Yes ☐ or No ☐

- If yes, collect Single Audit and review
- Did the Single Audit Report contain any findings or questioned costs? Yes ☐ or No ☐
- Did the Awardee resolve any findings or questioned costs? Yes ☐ or No ☐ or N/A ☐ AND in a timely manner? Yes ☐ or No ☐
- Does this impact ARP? Yes ☐ or No ☐ If yes, explain

Notes:

Documentation to be Collected by Kansas Department of Commerce

Note: Provide details as needed, including where "No" or "N/A" is selected and may not be on file

Audit Documentation [Add Link to overall file on KDC SharePoint]

Required Documents From Grantees:	On File:	Issue and Corrective Action:
Post-Monitoring Risk Evaluation	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	
Confirmation of Single Audit conducted or confirmation by Kansas Department of Commerce and Grantees of awareness that \$750,000 or more of federal award expenditures from all federal awards (including other federal awards) by subrecipient [Awardee] during subrecipient's [Awardee] fiscal year requires a Single Audit of the subrecipient [Awardee] [2CFR 200.501] one is required. Note: Awardee's fiscal year may differ from that of Kansas Department of Commerce	Yes <input type="checkbox"/> or No <input type="checkbox"/> or N/A <input type="checkbox"/>	

Ready for Technical Assistance Call with Grantee: Yes ☐ or No ☐

If yes, refer to Witt O'Brien's Monitoring Plan for correspondence and tools to use.

[Add date of planned outreach and other details]

Ready for On-site Review: Yes ☐ or No ☐

If yes, refer to Witt O'Brien's Monitoring Plan for correspondence and tools to use.

[Add date of outreach and planned on-site, including location and other details]

Ready for Closeout: Yes ☐ or No ☐

If yes, complete Closeout checklist.

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Are the records maintained and the current record retention practices in compliance with federal requirements?

- Is the awardee aware of the record retention timeline? Yes ☐ or No ☐

Have all activities concluded prior to the project end date? Yes ☐ or No ☐

Were all funds spent within the specified project dates? Yes ☐ or No ☐

Recommendation for Closeout:

- Final Closeout Report submitted? Yes ☐ or No ☐
- Does the Final Closeout Report reconcile with KDC's records? Yes ☐ or No ☐

Notes:

Documentation to be Collected by Kansas Department of Commerce

Note: Provide details as needed, including where "No" or "N/A" is selected and may not be on file

Closeout Documentation [Add Link to overall file on KDC SharePoint]		
Required Documents from Grantees:	On File:	Issue and Corrective Action:
Closeout Documentation		
Closeout Letter and Package with supporting documentation	Yes <input type="checkbox"/> or No <input type="checkbox"/> <input type="checkbox"/> or N/A <input type="checkbox"/>	

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Exhibit 4: Grant Monitoring Plan (Snapshot) – Optional (Use as needed)

Purpose: The purpose of the Grant Monitoring Plan/Checklist is to capture areas to be reviewed for the program or project and gather information for additional monitoring, closeout, and audit reviews (as required).

The Monitor should collect all documentation listed above related to Grantees. The documents will provide a basis for monitoring. This template may be tailored for the individual program or project being monitored.

WOB and/or Kansas Department of Commerce Monitor Name	[Insert]
Date Monitoring Review (Call or Desktop Monitoring was performed)	[Insert] Note: if on-going, add frequency
Kansas Department of Commerce ARP Funded Program or Project	[Insert]
Kansas Department of Commerce POC (include Name and Contact Info.)	[Insert]
Kansas Department of Commerce Program	[Insert]
Grantee Name	[Insert]
Grantee Grant Agreement Number (include Award Amount)	[Insert]
Grantee POC	[Insert]

Risk Assessment Determination (Assessed by Kansas Department of Commerce)	
[Insert Date of Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low	
Scope of Work to be performed by the Grantee or Contractor	
[Provide details as stated in the Eligibility Memo and Grantee Agreement]	
[Monitor the Program or Project based on the aforementioned]	
Review of Invoices and Financial Documentation	
[Provide details and dates] [Monitor the Program or Project based on this information]	
Summary	
[Provide a narrative of the monitoring review and determine if follow up is needed]	
<p>Were any issues noted during the monitoring review: <input type="checkbox"/> Yes or <input type="checkbox"/> No; If Yes, provide details and confirm if quality improvement was taken or if Technical Assistance is needed. Provide details:</p> <p>_____</p>	
<p>Based on your monitoring review, is the work being performed by the Grantee or contractor in accordance with the scope of work and budget: <input type="checkbox"/> Yes or <input type="checkbox"/> No. Provide details:</p> <p>_____</p>	
<p>Is the Program on-track: <input type="checkbox"/> Yes or <input type="checkbox"/> No. Provide details: _____</p>	
<p>Supporting documentation has been obtained and stored in the Program file: <input type="checkbox"/> Yes or <input type="checkbox"/> No</p>	
<p>Other Notes provided by Monitor as needed: _____</p>	

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Exhibit 5: Monthly Assessment Monitoring/Technical Assistance Call Template – Optional (Use as needed)

Purpose: The purpose of the Monthly Assessment Monitoring/Technical Assistance Call is to capture point-in-time progress on the program or project and gather information for additional monitoring, closeout, and audit reviews (as required).

The Monitor should collect all documentation listed above related to Grantees. The documents will provide a basis for monitoring. This template may be tailored for the individual program or project being monitored.

WOB and/or Kansas Department of Commerce Monitor Name	[Insert]
Date of Monitoring Review (Call or Desktop Monitoring was performed)	[Insert] Note: if on-going, add frequency
Kansas Department of Commerce ARP Funded Program or Project	[Insert]
Kansas Department of Commerce POC (include Name and Contact Info.)	[Insert]
Kansas Department of Commerce Program	[Insert]
Grantee Name	[Insert]
Grantee Grant Agreement Number (include Award Amount)	[Insert]
Grantee POC	[Insert]

Risk Assessment Determination (Assessed by Kansas Department of Commerce)
[Insert Date of Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low
Scope of Work to be performed by the Grantee or Contractor
[Provide details as stated in the Eligibility Memo and Grantee Agreement] [Monitor the Program or Project based on the aforementioned]
Review of Invoices and Financial Documentation
[Provide details and dates] [Monitor the Program or Project based on this information]
Monthly Status Update and Reporting
[Add brief narrative as to how the activities/expenses are related to the impacts of the COVID-19 and Eligible under ARP]
How is implementation going? [Monitor to capture summary statement and proceed with remaining questions. If issues are identified, capture those and address them]
What accomplishments have been made within the past month?
What challenges have you had, if any, in implementing the program or project goals? [If challenges exist, would Technical Assistance be beneficial? If yes, request]
Have you had any issues with invoicing or expenditure reporting within the past month?
Have you had any key personnel changes within the past month?

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Other details to provide?

Summary

[Provide a narrative of the monitoring review and determine if follow up is needed]

Were any issues noted during the monitoring review: ☐ Yes or ☐ No; If Yes, provide details and confirm if quality improvement was taken or if Technical Assistance is needed. Provide details:

Based on your monitoring review, is the work being performed by the Grantee or contractor in accordance with the scope of work and budget: ☐ Yes or ☐ No. Provide details:

Is the Program on-track: ☐ Yes or ☐ No. Provide details: _____

Supporting documentation has been obtained and stored in the Program file: ☐ Yes or ☐ No

Other Notes provided by Monitor as needed: _____

Exhibit 6: Bi-Monthly Monitoring Call Checklist Template – Optional (Use as needed)

Purpose: The purpose of the Bi-Monthly Monitoring Call Questionnaire/Checklist is to capture point-in-time progress on the program or project and gather information for additional monitoring, closeout, and audit reviews.

The Monitor should collect all documentation listed above related to Grantees. The documents will provide a basis for monitoring. This template may be tailored for the individual program or project being monitored.

WOB and/or Kansas Department of Commerce Monitor Name	[Insert]
Date Monitoring Review (Call or Desktop Monitoring was performed)	[Insert] Note: if on-going, add frequency
Kansas Department of Commerce ARP Funded Program or Project	[Insert]
Kansas Department of Commerce POC (include Name and Contact Info.)	[Insert]
Kansas Department of Commerce Program	[Insert]
Grantee Name	[Insert]
Grantee Grant Agreement Number (include Award Amount)	[Insert]
Grantee POC	[Insert]

Risk Assessment Determination (Assessed by Kansas Department of Commerce)
[Insert Date of Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low
Scope of Work to be performed by the Grantee
[Provide details as stated in the Eligibility Memo and Grantee Agreement] [Monitor the Program or Project based on the aforementioned]
Review of Invoices and Financial Documentation
[Provide details and dates] [Monitor the Program or Project based on this information]
Bi-Monthly Status Update and Reporting
[Add brief narrative as to how the activities/expenses are related to the impacts of the COVID-19 and Eligible under ARP]
What accomplishments have been made within the past two weeks?
What challenges have you had in the last two weeks, if any, in implementing the program or project goals? [If challenges exist, would Technical Assistance be beneficial? If yes, request]
Have you had any issues with invoicing or expenditure reporting within the past two weeks?
Have you had any key personnel changes within the past two weeks?
Other details to provide?

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Summary

[Provide a narrative of the monitoring review and determine if follow up is needed]

Were any issues noted during the monitoring review: ☐ Yes or ☐ No; If Yes, provide details and confirm if quality improvement was taken or if Technical Assistance is needed. Provide details:

Based on your monitoring review, is the work being performed by the Grantee or contractor in accordance with the scope of work and budget: ☐ Yes or ☐ No. Provide details:

Is the Program on-track: ☐ Yes or ☐ No. Provide details: _____

Supporting documentation has been obtained and stored in the Program file: ☐ Yes or ☐ No

Other Notes provided by Monitor as needed: _____

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Exhibit 7: Technical Assistance Template – Optional (Use as needed)

Purpose: The purpose of the Technical Assistance Template is to capture technical assistance provided to the Grantee. This information should also be captured in the Tracker for Base I and Base II: [Tracker for Base I and Base II begin 9.2024.xlsm](#)

TA Date	<i>Record date of technical assistance</i>
Assigned Reviewer	<i>Record name of the technical assistance provider</i>
Participant (Recipient of TA) Name	<i>Record name of technical assistance recipient</i>
Participant Phone Number	<i>Record technical assistance recipient telephone number</i>
Participant Email	<i>Record technical assistance recipient email address</i>
Participant Location: Kansas Department of Commerce Participant (Zip)	<i>Record location of the recipient within Kansas Department of Commerce</i>
TA Type	<i>Record the subject(s) discussed during technical assistance</i>
TA Mode	<i>Record form of communication used to deliver technical assistance - virtual or phone</i>
Specific Assistance Requested	<i>Describe details of technical assistance request</i>
Follow-Up Action by TA Consultant	<i>Record follow-up action items to be completed by the technical assistance provider</i>
Follow-Up Action by TA Participant	<i>Record follow-up action items to be completed by the technical assistance recipient</i>
Notes	<i>Record other information regarding technical assistance</i>

Exhibit 8: Telephone Script for Grantee Outreach and Technical Assistance – Optional (Use as needed)

Telephone Call with Grantee

Hello, my name is [add], I am [add Title] with Witt O'Brien's.

My company has been contracted by the Kansas Department of Commerce to monitor funds associated with this American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery funding, which includes the KDC Program funding you were awarded.

Is this a convenient time for you to talk? If yes, proceed; however, if no, ask for another time that would be better for their schedule.

At a time convenient for you, I would like to discuss the following information with you: [Add brief/preliminary results from the Desk Review].

As part of our support to KDC and a follow-up action to our preliminary review, [Add one of the following]:

- I would like to discuss next steps with you, including any technical assistance needs you may have at this time.
- I (or other Witt O'Brien's representative) will perform on-site monitoring at a time convenient for you and your organization/company.
- I ask that you provide the following documentation: [Update according to the Program/Project needs/Grantee reviewed – may include, but is not limited to: Policies, invoice documentation, quarterly reports, etc.]

Thank you for taking the time to speak with me. [Summarize next steps, including any technical assistance needs and by when WOB may provide them/follow up].

Thank you for your time. Please feel free to reach out, [provide telephone and mail].

Exhibit 9: Email Template for Grantee Outreach and Technical Assistance – Optional (Use as needed)

Email to be sent to Grantee

To: [Add POC]

Subject: KDC **Grantee Outreach/Technical Assistance re: [Add KDC Program/Project]**

Dear [Add Point of Contact Name]:

As discussed on our call [add date as needed and as applicable – ***ideally a call was completed prior to email; however, it may not be feasible***]. My company, Witt O'Brien's, has been contracted by the Kansas Department of Commerce to monitor funds associated with this American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery funding, which includes the KDC Program funding you were awarded.

At a time convenient for you, I would like to discuss the following information with you: [Add brief/preliminary results from the Desk Review].

As part of our support to KDC and a follow-up action to our preliminary review, [Add one of the following]:

- I would like to discuss next steps with you, including any technical assistance needs you may have at this time.
- I (or other Witt O'Brien's representative) will perform on-site monitoring at a time convenient for you and your organization/company.
- I ask that you provide the following documentation: [Update according to the Program/Project needs/Grantee reviewed – may include, but is not limited to: Policies, invoice documentation, quarterly reports, etc.]

Thank you for your assistance as part of this on-going effort. [Summarize next steps, including any technical assistance needs and by when WOB may provide them/follow up].

If you have any questions or concerns, please do not hesitate to contact me at [add telephone and mail].

[Add Name and Title]

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Exhibit 10: Grant Monitoring Review Template (Detailed Version) – Optional (Use as needed)

Purpose: The purpose of the Grant Monitoring Review Template/Checklist is to capture areas to be reviewed for the program or project and gather information for additional monitoring, closeout, and audit reviews (as required).

The Monitor should collect all documentation related to Grantees. The documents will provide a basis for monitoring. This template may be tailored for the individual program or project being monitored.

WOB and/or Kansas Department of Commerce Monitor Name	[Insert]
Date Monitoring Review (Call or Desktop Monitoring was performed)	[Insert] Note: if on-going, add frequency
Kansas Department of Commerce ARP Funded Program or Project	[Insert]
Kansas Department of Commerce POC (include Name and Contact Info.)	[Insert]
Kansas Department of Commerce Program	[Insert]
Grantee or Contractor or Beneficiary Name	[Insert]
Grantee or Contractor or Beneficiary Agreement Number (include Award Amount)	[Insert]
Grantee or Contractor or Beneficiary POC	[Insert]

Risk Assessment Determination (Assessed by Kansas Department of Commerce)	
[Insert Date of Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low	
Scope of Work to be performed by the Grantee	
[Provide details as stated in the Eligibility Memo and Grantee Agreement] [Monitor the Program or Project based on the aforementioned]	
Review of Invoices and Financial Documentation	
[Provide details and dates] [Monitor the Program or Project based on this information]	
Monitoring Review Planning	
Notification sent to Grantee <input type="checkbox"/> Completed and all documentation retained Monitoring held <input type="checkbox"/> virtual or <input type="checkbox"/> on-site	
Notification contains purpose of the Monitoring Review <input type="checkbox"/> Completed and all documentation retained	
Materials requested prior to the Review as needed (refer to lists above in this document for what to collect for Grantee) <input type="checkbox"/> Completed and all documentation retained	
Initial review completed, prior to review – to develop questions and potential focus areas <input type="checkbox"/> Completed and all documentation retained	
Sampling used for Monitoring Review: <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Sampling Methodology <input type="checkbox"/> Completed and all documentation retained	

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Other: _____
Monitoring Review
<p>Review of program or project documentation: Grantee Grant Agreements, Policies and Procedures, Standard Operating Procedures, Invoices and other Financial Documentation, Supporting Materials (including but not limited to beneficiary listing, performance documentation, etc.), Other <input type="checkbox"/> Completed and all documentation retained Collect: All that apply</p> <p>Monitoring Review Areas of Focus: _____</p> <p>Verification of separation of duties, hand-offs, departments, or individuals involved in application, management, invoicing process, etc. <input type="checkbox"/> Completed Notes: _____ Collect: Organizational Chart <input type="checkbox"/> Completed</p> <p>Verification of Eligibility, including COVID Nexus and use of ARP Funds: <input type="checkbox"/> Completed Any activities or work performed that may not be eligible? _____</p> <p>Proof of Program Delivered or Project Completion: <input type="checkbox"/> Completed If Program or Project is on-going, provide current status (% complete): _____</p> <p>Other: _____</p>
Policies and Procedures
<p>Date of Policies and Procedures: _____</p> <p>Are the Policies and Procedures Applicable to: The program or project: _____ Federal funding: _____ ARP: _____ Uniform Guidance (2CFR Part 200): _____</p> <p>Is conflict of interest addressed in the Policies and Procedures? _____ (if in another document, collect)</p> <p>Are there sufficient internal controls in place to protect against fraud, waste, and abuse? _____</p> <p>Other: _____</p>
Financial Review
<p>Review of Financial Procedures <input type="checkbox"/> Completed and all documentation retained Collect: Chart of Accounts or Accounting Manual <input type="checkbox"/> Completed Collect: General Ledger <input type="checkbox"/> Completed Collect: Budget, including detailed breakdown used to support invoice review <input type="checkbox"/> Completed Note date of last Financial Procedure or Accounting Manual: _____</p>

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What type of Financial Management System is used? _____

Are Federal funds tracked in this Accounting System? _____

Are Other sources of funds (non-Federal) tracked in this Accounting System? _____
Ensure there is a separation of accounts

Are the Accounting records supported by the source documentation? _____

Are all transactions recorded in the General Ledger? _____

Invoices Reviewed: _____ ☐ Completed and all documentation retained

Verification of Expenses: Do invoices match work performed? _____

Is there sufficient documentation on-hand to support invoices? _____

Collect: Progress Reports ☐ Completed

Collect: Expense Records (including receipts, timesheets, payroll records, etc.) ☐ Completed

Do the costs appear to be necessary, reasonable, and allowable? _____

Other: _____

Record Retention

Are the records maintained and the current record retention practices in compliance with federal requirements? _____

What is the official system of record? _____

Is the Grantee aware of the record retention timeline? _____

Other: _____

Audit Requirements (applicable only to KDC and Grantees)

What is the Grantee's Fiscal Year: _____

Did the Grantee spend more than \$750,000 in federal awards last year? _____

If yes, collect Single Audit and review ☐ Completed

Did the Single Audit Report contain any findings or questioned costs? _____

Did the Grantee resolve any findings or questioned costs? _____ AND in a timely manner? _____

Does this impact ARP? _____

Other/General

[Develop questions based on the specific program or project]

Summary

[Provide a narrative of the monitoring review and determine if follow up is needed]

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Were any issues noted during the monitoring review: ☐ Yes or ☐ No; If Yes, provide details and confirm if quality improvement was taken or if Technical Assistance is needed. Provide details:

Based on your monitoring review, is the work being performed by the Grantee in accordance with the scope of work and budget: ☐ Yes or ☐ No. Provide details: _____

Is the Program on-track: ☐ Yes or ☐ No. Provide details: _____

Supporting documentation has been obtained and stored in the Program file: ☐ Yes or ☐ No

Other Notes provided by the Monitor as needed: _____

Post Monitoring Review

Timely Report Prepared and sent to Grantee: ☐ Completed and all documentation retained

Quality Improvement Plan Issued (as applicable): ☐ Completed and all documentation retained

Date of resolution (provide future date): _____

Training or Technical Assistance needed? _____

If yes, ☐ Completed

Other: _____

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Exhibit 11: Post Monitoring Risk Evaluation – Required (For private Grantees only; Exclusions include State and quasi-State)

Purpose: Monitors will use this assessment, in addition to the detailed monitoring questions, to determine the risk factor a subrecipient poses after the monitoring review. This assessment is intended to complement the information obtained through the monitoring review and may be updated and/or tailored to meet the program's needs, and to ensure compliance with Uniform Guidance, specifically 2 CFR 200.332(g).

Grantee Name	Date of Evaluation
[Add Name]	[Add Date]
Risk Assessment Determination	
[Insert Date of Initial Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low	
During the life of the program or project:	
Did the Grantee complete the program within the scope and as stated in the Agreement? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Did the Grantee complete the program within budget and as stated in the Agreement? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Did the Grantee complete the necessary reporting requirements? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Did the Grantee provide all supporting documentation (including but not limited to invoices and other financial information, all contactor, beneficiary files, etc.) and make them available? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Did the Grantee experience key personnel turnover? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Was the Grantee on track or not on track throughout the life of the program? <input type="checkbox"/> On Track or <input type="checkbox"/> Not On Track [Provide details as to when this was assessed]	
Provide details: _____	
Was the Grantee provided Technical Assistance throughout the life for the program? <input type="checkbox"/> Yes or <input type="checkbox"/> No [Provide details]	
Provide details: _____	
Post Monitoring Risk Evaluation	
Provided the Information above, does the level of Risk differ from the Initial Determination? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Provide details: _____	
Updated Risk Determination:	
[Insert Date of Updated Determination and Level of Risk] <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low	

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Exhibit 12: Program or Project Specific Monitoring Plan (developed for Specific Kansas Department of Commerce Program or Projects)

Template for Monitoring Review of Grantee

Part A: To be completed by Kansas Department of Commerce Monitor

Monitoring Call or Email to Grantee Date:	[Retain copy of Email or Outreach in Program file]
Returned Form or Email to Grantee Date:	
Monitor Name:	Kansas Department of Commerce Program Lead or Other Monitor
Kansas Department of Commerce	
Department	
Program/Project	– ARP Funded
Organizational Information	
Grantee Organization	[Pre-populate]
Contact Information (Project Manager Name, Address, Email, Phone)	[Pre-populate]
Agreement Number	[Pre-populate]
Agreement Type	[Pre-populate]
Award Amount	[Pre-populate]
Application	[File location]
Grantee Agreement	

Scope of Work:

[Include Grantee's scope of work here and specify how the Grantee's work (through the end of the date) was explicitly focused on [add criteria]]

Summary (to be completed by the Monitor once Part B is returned by Grantee):

- **Were any issues noted during the monitoring review: Yes ☐ or No ☐; If Yes, provide details and confirm if quality improvement was taken.**
- **Based on your monitoring review, were the responses below and efforts made by the Grantee in accordance with the scope of work: Yes ☐ or No ☐**
- **Supporting documentation as part of Part B has been obtained and stored in the Program file: Yes ☐ or No ☐**
- **Other Notes provided by Kansas Department of Commerce or WOB Monitor as needed:**

Part B: To be complete for each Grantee monitored

1. Describe your scope of work.
[Attach efforts, such as: emails, flyers, social media outreach, photos, and receipts as applicable to the scope of work found above]
2. Describe accomplishments made during the reporting period.
[Provide details related to participants and outreach strategy]
3. Discuss how the activities/expenses are related to the impacts of COVID-19 and eligibility under ARP.
[Provide details]
4. What challenges did you have, if any, in implementing program goals?
[Provide details]

Exhibit 13: Internal Controls Sampling Guidance

OVERVIEW

Sampling for review of invoices, contracts, Grantee agreements is a generally accepted practice, and a 10-percent sample is common practice and generally recommended by Witt O'Brien's.

Prior to conducting your review and selecting your sample set, determine what it is you would like to sample – ensure that it is inclusive and representative of the entire population.

Some of the areas Kansas Department of Commerce may choose to sample are as follows:

- Procurement – contracts, Grantee agreements, etc.
- Invoices – contractor quarterly invoices, line items from an invoice, payroll or salary reports, etc.
- Datasets – beneficiary files, performance metrics, etc.
- Documentation – file reviews or other

Once the aforementioned population and sample are noted, document this effort and provide a list of all documentation reviewed. Review the sample and make an educated guess as to the outcomes shown. Should the population set fail, select another sample – repeat, as necessary. The reviewer should consider if/why the review failed and adjust accordingly. Adjustments may include going back to the contractor to issue a revised invoice with supporting documentation; asking a Grantee to maintain better beneficiary files and collect receipts/documentation as necessary; consider if technical assistance would be beneficial and, if so, request of Kansas Department of Commerce. All of this should be noted as part of the sample review process and added to the program or project file and included in the Quality Improvement Plan, as necessary.

Of note: If there are written procedures already in place, reviewers should obtain those and compare information acquired during the monitoring process to ensure no contradictions or missing processes. Should the process differ as observed during the engagement compared to that of the written procedures, recommendations to make adjustments should be noted in the Quality Improvement Plan.

SAMPLE DESCRIPTION

Witt O'Brien has identified three scenarios or program structures that monitors may encounter during the compliance review of programs or projects. The scenarios will determine how a monitor will conduct their sample selection. These scenarios include:

1. Sample size selection based on administering department or Grantee
2. Sample size selection for departments with multiple programs
3. Sample size selection for departments when Grantees administer all programs

Note: While not expressly covered, the processes below also applies for programs that only sought out contracted services.

SCENARIOS

1. Sample size selection based on administering department or Grantee – The following scenarios are influenced by whether KDC has an agreement with a Grantee to administer a program on their behalf or if KDC is administering itself.
 - a. Is a Grantee administering a program on behalf of Kansas Department of Commerce?
 - i. **Yes:** Monitor will review 10% of the contracts passed through to direct beneficiaries and 2nd tier Grantees.
 - Example: A Grantee is administering a grant program on behalf of Kansas Department of Commerce. The administering Grantee has awarded 100 grants. The monitor will review 10% or 10 of the 100 downstream agreements and supporting documentation.
 - ii. **No:** There are multiple Grantees/beneficiaries awarded funding, and Kansas Department of Commerce is the administering department. The monitor will review 10% of the Grantees/beneficiaries who were awarded funding.
 - Example: 100 Grantees were awarded funding. The monitor will review 10% or 10 of the 100 Grantees.
2. Sample size selection for department's multiple programs – Some departments are administering multiple programs. Some programs have Grantees, while other programs may have direct beneficiaries. If one of the multiple programs is being administered by a single Grantee, remove this program from the analysis and follow the steps in Scenario 1.
 - a. Identifying the total number of programs (If pulling a population among all programs)
 - i. The 10% sample will be selected on a pro-rata basis based on the total number of program recipients administered by a department.
 - Example: A department administers 5 different programs. There were 100 grants awarded to 100 different Grantees/beneficiaries between all 5 programs. The monitor will select 10% or 10 Grantees/beneficiaries among the 5 programs on a pro-rata basis (based on the proportional representation). Program 1 awarded 50 grants; Program 2 awarded 25; Program 3 awarded 10; Program 4 awarded 10; Program 5 awarded five. So, the monitor will review five projects from Program 1; three from Program 2; One from Programs 3, 4, and 5.
 - The calculation may not always give you whole numbers when determining the number of beneficiaries to review from each program. For example, it is determined that the monitor should review 2.5 Grantees/beneficiaries from a specific program. The monitor should round up and review 3 Grantees/beneficiaries.
 - b. Identifying the number of Grantees/beneficiaries within each program

- i. The 10% sample will be selected on a pro-rata basis based on the number of Grantee/beneficiaries within each 2nd tier program.
 - Example: A program provides grants to organizations based on their specific contribution to a community. Of the 100 grants, there are separate grants for Type A, Type B, and Type C. There were 100 grants awarded; 50 to Type A; 25 to Type B; and 25 to Type C. Of the ten awards to be reviewed, 6 will be Type A; 2 Type B; and 2 Type C.
3. Sample size selection for departments when Grantees administer all programs – A department has multiple programs, and a Grantee administers all the programs
 - a. The 10% sample is selected based on the total number of beneficiaries between all programs
 - i. Example: A department has 5 programs. A single Grantee is administering each program. Between the 5 programs, there were 100 direct beneficiaries. The monitor will review 10% or 10 of the 100 direct beneficiaries. Like in previous scenarios, the sample set will be chosen on a pro-rata basis.

RANDOM SELECTION PROCESS IN EXCEL

There are multiple ways to select a random sample. The following strategy is simply a suggested method. If a monitor chooses a different random selection method, they must document it as a part of their monitoring effort. This strategy utilizes a tool in Excel called the RANDBETWEEN function. This function will choose a random number within the parameters set by the monitor, in this case, the number of eligible programs or projects. For example, if there are 100 recipients in a program, the monitor will choose 10 for a review. Follow the steps provided:

Random Selection Steps in Excel

1. In cell A1 type =RANDBETWEEN
2. You will be prompted to key in a bottom and top number.
 - a. For this example, your equation should now look like =RANDBETWEEN(1,100)
 - b. 1 signifies the first or bottom number and 100 signifying the last or top number
3. Press "Enter," and the program will generate a number between 1 and 100
 - a. This will be the first randomly selected Grantee/beneficiary that the monitor will choose for their review
4. Repeat the top three steps nine more times or simply copy and paste the equation into the following nine rows
5. Once the monitor has made their random selection, they need to remove the equation from all the values
 - a. Highlight all values and copy them
 - b. Right-click over all selected/copied values
 - c. Click "Paste Special"
 - d. Choose "Values"
 - e. Click "OK"

- f. This process will remove the equation from the cells. If the equation is not removed, the cells will randomize every time there is a change to the workbook.

Steps for Dealing with Duplicates

In the group of randomly selected projects, a number might show up twice. There are a few ways to identify these duplicates, but this brief suggests doing the following:

1. Highlight the cells containing the random sample
2. Click "Conditional Formatting" in the Styles ribbon
3. Click "Highlight Cells Rules"
4. Click "Duplicate Values"
5. Click OK
6. Once duplicate values are found, choose a number to replace one of the duplicate values highlighted

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Exhibit 14: Internal Controls Standard Operating Procedure

Process Name:	Internal Controls Review - For WOB Staff
Date Created/Updated:	TBD
Process Owner/Lead:	Monitoring team member assigned to review internal controls of Grantee
Data elements: <i>Note – include link and path to where data is stored. Example in the following cell.</i>	Review documents from the preceding task at: [Add location on System of Record]
Review objective	Reviewing policies and procedures to ensure they comply with 2 CFR 200 and related federal grant program guidelines, and local rules and regulations.
Preceding tasks:	<p>Review the Grantee's Pre-Award Questionnaire, Risk Assessment, and the latest copy of the Single Audit (provided by the Grantee), if a copy of the audit is NOT filed can check Federal Audit Clearinghouse to download copy, if one is available.</p> <p>Debarment and Suspension Check Complete (SAM.gov screenshot), ensure the Grantee has active UEI and/or registration (depending on policy) and is not debarred or suspended. It is essential to verify that the Grantee is not reflected on the Sam.gov suspension and debarment list. In this step, please go to sam.gov to ensure that the sub is registered and is not on the suspension and debarment list.</p> <p>Reviewing these documents first will assist in determining the level of internal control review needed to be completed by the Grantee.</p> <ol style="list-style-type: none"> a. A non-exhaustive list of documents that should have been collected during the awarding phase include, but not limited to: <ol style="list-style-type: none"> i. Grant agreement ii. Grant/RFP application iii. W-9 or Kansas Department of Commerce alternative iv. Organization chart v. Subrecipient v contractor determination vi. Program procedures vii. Single audits viii. Risk assessments ix. Invoices for current expenditures

	<p>To minimize duplication of benefits: During Monitoring Kick-Off Meeting (before developing the checklist), confirm with Kansas Department of Commerce what documents have been collected and location of documents.</p> <ul style="list-style-type: none">• Pre-Award Documents such as: Policies and Procedures for Organization, Program, Procurement, etc. (<i>Documents related to internal controls.</i>)																
Standard Operating Procedure:	<div><div>1. Review the Grantee’s Pre-Award Questionnaire, Risk Assessment, and latest Single Audit (if available) - <i>Note if none is available.</i><div><div>a. If a single audit does not exist, traditionally it is because the sub has not had an audit conducted. Due to this factor alone, and before proceeding with the review, this sub should automatically be categorized under the "Medium Risk" category (barring any other factors that would move them to "High Risk.)."</div></div></div><div><table><tr><th colspan="2">Review the Grantee’s Pre-Award Questionnaire & Risk Assessment to respond to the below questions.</th><th>Yes</th><th>No</th></tr><tr><td>1.</td><td>Does Grantee have prior experience with the same or similar subawards? (e.g., if the Grantee also receives Federal awards directly from a Federal awarding department).</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>2.</td><td>Does Grantee have findings from most recent Single Audit? (Upon review of Audit or the Grantee indicated in questionnaire)</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td>3.</td><td>Does the Grantee have new personnel or new or substantially changed systems?</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></table><div><div><div>b. If the responses to all three (3) questions, are all marked red (within the red highlighted column) (as high) an <u>Intense</u> Internal Controls review should be conducted.</div><div>c. If the response to two (2) questions is marked red (as high) a <u>Medium</u> Internal Controls review should be conducted.</div><div>d. If the response to one (1) or NONE of the questions highlighted in red above, a <u>Simple</u> Internal Controls review should be conducted.</div></div></div></div><div>2. If there are any recent audit findings, this should also assist in determining an increase to a Medium or Intense Internal Control Checklist as needed.</div><div>3. Develop an <u>Intense, Medium, or Simple</u> Internal Controls Checklist.<div><div>a. <i>Keep In Mind:</i> The Internal Controls Checklist will be all 37 questions for the Grantee to complete.</div></div></div></div>	Review the Grantee’s Pre-Award Questionnaire & Risk Assessment to respond to the below questions.		Yes	No	1.	Does Grantee have prior experience with the same or similar subawards? (e.g., if the Grantee also receives Federal awards directly from a Federal awarding department).	<input type="checkbox"/>	<input type="checkbox"/>	2.	Does Grantee have findings from most recent Single Audit? (Upon review of Audit or the Grantee indicated in questionnaire)	<input type="checkbox"/>	<input type="checkbox"/>	3.	Does the Grantee have new personnel or new or substantially changed systems?	<input type="checkbox"/>	<input type="checkbox"/>
Review the Grantee’s Pre-Award Questionnaire & Risk Assessment to respond to the below questions.		Yes	No														
1.	Does Grantee have prior experience with the same or similar subawards? (e.g., if the Grantee also receives Federal awards directly from a Federal awarding department).	<input type="checkbox"/>	<input type="checkbox"/>														
2.	Does Grantee have findings from most recent Single Audit? (Upon review of Audit or the Grantee indicated in questionnaire)	<input type="checkbox"/>	<input type="checkbox"/>														
3.	Does the Grantee have new personnel or new or substantially changed systems?	<input type="checkbox"/>	<input type="checkbox"/>														

- b. Follow up steps will be based on what the Internal Control Checklist was determined **Intense, Medium, or Simple.**
4. Depending on the identified level of risk, previous audit findings, or monitored results, the checklist should follow the requirements below.
 - a. If it is determined an **Intense** Internal Control Checklist, meet with Kansas Department of Commerce to discuss.

Simple – In this level of review, the Grantee has been determined to be low risk, based on the factors listed in previous sections. The Grantee will answer the checklist and name the policy/procedure associated with that question. WOB will request that the Grantee provide a copy of the policy/procedure that they have stated sufficiently addresses that section of the checklist with specific questions in one of the five components (*selective upon risk assessment concern, previous audit finding, and/or previous monitoring engagement*).

Medium – In this level of review, the Grantee has been determined to be medium risk, based on the factors listed in previous sections. The Grantee will answer the checklist and name the policy/procedure associated with that question. WOB will request that the Grantee provide a copy of the policy/procedures named in the Grantee's responses. Witt O'Brien's will select a policy from a specific section based on factors, such as audit findings and risk assessment results. Next, the Grantee will walk through this process via interview, to test against the actual procedure/policy they provided.

Intense – In this level of review, the Grantee has been determined to be high risk, based on the factors listed in previous sections. The Grantee will answer the checklist, name, and provide a copy of the policy/procedure associated with that question. WOB conducts interviews with the staff responsible/associated with policy/procedure. As a follow up, the Grantee shall provide documentation that can substantiate the procedure/policy was followed.

1. After developing the level of checklist review with WOB Lead and Kansas Department of Commerce to finalize and approve before sending to the Grantee to complete.
 - a. Confirm with Kansas Department of Commerce if it is appropriate to schedule an external Monitoring Kick-Off Meeting with Grantee and what parties should be present.
 - b. *Keep in mind: Their preference can be to minimize contact with Grantee and to go through Kansas Department of Commerce for requests.*

	<ol style="list-style-type: none"> 2. For the Directions for Grantee Response Level, within the Internal Controls Checklist, leave directions assigned to the level of risk determined for Grantee. Remove the other directions to minimize confusion for the Grantee. 3. A copy of the checklist should be sent to Kansas Department of Commerce to sign and approve. 4. Before the Internal Control Checklist is sent to Grantee, an external Monitoring Kick-Off Meeting is recommended to be held, if preferred by the Kansas Department of Commerce. <ol style="list-style-type: none"> a. Ensure to include the WOB Lead and Kansas Department of Commerce to schedule call with Grantee. b. If a kick-off meeting is not preferred, confirm with Kansas Department of Commerce what is best method to deliver internal control checklist. <ol style="list-style-type: none"> i. It can be sent by the Kansas Department of Commerce or WOB Monitoring Team Member. As preferred by the Kansas Department of Commerce. 5. If preference is to email, instead of holding External Kick-Off Meeting, "Request A Read Recipient" in email. Send intro along with checklist to Grantee point of contact, WOB Monitoring Team Member and Kansas Department of Commerce.
Subsequent tasks:	<p>If a Medium or Intense Internal Control Checklist was necessary,</p> <ul style="list-style-type: none"> • Review the copy of the policy/procedures before holding the interview. <ul style="list-style-type: none"> ○ Monitoring teams will base their policy selection on the following factors: <ul style="list-style-type: none"> ▪ Audit findings ▪ Invoice packages ▪ Invoices (picking policies relevant to program spend and scope) ▪ Risk assessments ▪ Program scope outlined in the agreement <p>*Note: The list above is non-exhaustive.</p> <ul style="list-style-type: none"> • When scheduling the interview include and coordinate with the Lead Monitoring Team Member and the Kansas Department of Commerce to be present. <p>The results of the Internal Control Checklist should be noted in the Interim Monitoring Report.</p>

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Exhibit 14.1: Internal Controls Checklist

The Internal Control Checklist is a tool to help evaluate and strengthen internal controls, promote effective and efficient business practices, and improve compliance. The checklist is not meant to be absolute but informative when reviewing controls.

The framework includes five components of internal control, which need to be effectively designed, documented, implemented, and monitored for an internal control system to be effective. Below are the five components for strong internal controls.

1. Control Environment;
2. Risk Assessment;
3. Control Activities;
4. Information and Communication; and
5. Monitoring Activities

If you are unsure if your current version of policies and procedures meet the requests, please reach out for technical assistance from the Kansas Department of Commerce and Witt O'Brien's to develop and/or strengthen your policies and procedures.

Directions for Grantee Response Level

Simple – The Grantee will answer all the checklist questions and name the policy/procedure associated with that question. Next, WOB will request that the Grantee provide a copy of the policy/procedure with specific questions in one of the five components (*selective upon risk assessment concern, previous audit finding, and/or previous monitoring engagement*).

Medium – The Grantee will answer all the checklist questions and name the policy/procedure associated with that question. Next, WOB will request the Grantee to provide a copy of the policy/procedure associated with the specific question. The Grantee will also walk through this process via interview to test against the actual procedure/policy they provided.

Intense – The Grantee will answer all the checklist questions, then name and provide a copy of the policy/procedure associated with that question. Next, WOB will conduct interviews with the staff responsible/associated with policy/procedure. Finally, the Grantee will provide documentation to substantiate the procedure/policy that was followed.

DO NOT WRITE IN THIS SECTION. FOR KANSAS DEPARTMENT OF COMMERCE STAFF ONLY.		
Grantee Name:		
Grant Award Number:		
Grant Project Name:		
Program Lead Name	Signature	Approval Date

Control Environment (governance structure, training, and communication):

Respond to each question below with yes or no, with space available after each question to describe the basis for the conclusion(s).		Yes	No
1.	<p>Are policies and procedures in place to ensure the Program's key management responsibilities are clearly defined? <i>(Program Staff understands how to perform their duties)</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<p>Do the policies and procedures identify a process for Program Staff to communicate non-compliance to management?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<p>Does the organization have a policy in place that requires Program specific training for new hires? <i>(Management is committed to adequate training for staff, adequate systems, and ethical operations)</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<p>Does the organization have a conflict-of-interest policy? <i>(Is staff required to sign and kept filed with HR)</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<p>What policies and procedures are in place to ensure the Program/Organization has a clear workflow for approvals and decisions while providing separation of duties where appropriate? <i>Please provide a copy of the organization chart.</i> <i>(Performance, review, and recordkeeping tasks segregated)</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>

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Risk Assessment (identify, analyze, and mitigate internal and external risks):

Respond to each question below with yes or no, with space available after each question to describe the basis for the conclusion(s).		Yes	No
1.	<p>Does the organization have procedures for the segregation of accounting duties, financial reconciliation, and reporting? <i>Designed accounting processes and controls to mitigate process-level risks. Examples include:</i></p> <ul style="list-style-type: none"> • Approving invoices/payments • Independently reviewing bank reconciliations • Segregating incompatible duties <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<p>What type of grant accounting does your organization utilize?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<p>Does the organization have a requirement to routinely review and update accounting procedures? What is the date of the last update of the accounting policies and procedures manuals? <i>Please list the date:</i></p> <p><i>[Add details here]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<p>Does the organization maintain financial records that are properly cross-referenced to supporting documentation? <i>Examples of sufficient documentation include:</i> <i>(Invoices, bid documentation, receipts, contract agreements, lease)</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<p>Does the organization record all transactions in the General Ledger? If not, what items are tracked by other means? <i>Please list:</i></p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
6.	<p>What grant policies and procedures are in place to ensure the following is true:</p> <ul style="list-style-type: none"> • Organizational structure provides appropriate supervision over employees. • Responsibilities are clearly assigned to monitor and communicate 	<input type="checkbox"/>	<input type="checkbox"/>

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	<p><i>changes in laws, regulations, requirements, and policies.</i></p> <ul style="list-style-type: none"> <i>Responsibilities are clearly assigned to monitor and maintain system access and data integrity.</i> <i>Resources and staffing are appropriately aligned with the complexity and risk of each program or project</i> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>		
7.	<p>Are costs directly charged to a grant or used as cost sharing reviewed to ensure they are reasonable, allocable, consistently treated, and meet any restrictions that apply?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
8.	<p>Are time records with hours worked on grant-funded Program activities signed by the employee and reviewed and approved by a supervisor or designee prior to payroll submission?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>

Control Activities (controls are designed, documented, updated, and monitored):

Respond to each question below with yes or no, with space available after each question to describe the basis for the conclusion(s).		Yes	No
1.	<p>What process is in place for monitoring Regulations and Guidance updates related to the State and Local, Fiscal Recovery Funding (SLFRF) program?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<p>Are policies related to required adequate documentation in place?</p> <ul style="list-style-type: none"> <i>Signatures to support authorizations</i> <i>Timecards to support labor</i> <i>Detailed receipts to support spending</i> <i>Reports with support of review and approval by management</i> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>

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3.	Are plans and performance standards in place, evaluated and tracked including employee job descriptions, desk procedures, and other internal operating procedures current? <i>When was the last update made, please list the date:</i>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		
4.	Are procedures in place to ensure awareness and compliance with policies for reporting any potential conflict of interest? This could include a conflict of interest policy and procedure, as well as a conflict of interest attestation.	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		
5.	Are equipment inspections and assignments recorded and maintained? <i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Is a control file maintained with decals and descriptions of property and equipment? <i>Such as items like laptops, projectors, tools, and cameras tracked and monitored?</i> <i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>	<input type="checkbox"/>	<input type="checkbox"/>
7.	Are procedures in place to facilitate an annual inventory, including procedures to resolve discrepancies timely? <i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Are all work areas and storerooms appropriately secured and deter unauthorized entry? <i>[Add details here]</i>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Are procedures in place for the review and investigation of Claims of Fraud, Waste, or Abuse? <i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Is there a policy in place for the remediation plans, to address identified control risks associated with Fraud, Waste, or Abuse? <i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>	<input type="checkbox"/>	<input type="checkbox"/>

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Information and Communication (identifies, captures, and exchanges information enabling people to carry out their responsibilities):

Respond to each question below with yes or no, with space available after each question to describe the basis for the conclusion(s).		Yes	No
1.	What are the mechanisms and frequency for communicating internally on specific Program activities and grant-funded expenditures? <i>Examples include Meetings, Manuals, Bulletin Boards, Memos, Training Materials, Surveys, Suggestion Boxes, etc.</i> [Add details here]	<input type="checkbox"/>	<input type="checkbox"/>
2.	What are the mechanisms utilized for communicating externally on program specific activities and grant-funded expenditures? How frequently is this communication provided? <i>Examples include Website posts, Newsletters, ListServes, Surveys, Webinars, Dashboards, etc.</i> [Add details here]	<input type="checkbox"/>	<input type="checkbox"/>
3.	How are suspected cases of fraud, waste, abuse, or other improprieties reported from inside or outside of the Organization? What about for Program specific activities? [Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]	<input type="checkbox"/>	<input type="checkbox"/>
4.	Are appropriate staff familiar with all IT guidelines outlined in the organization's policy and procedures? [Add details here]	<input type="checkbox"/>	<input type="checkbox"/>
5.	Is sensitive/classified information (such as PII) protected by restricted access, encryption, or other controls? What is the policy and procedure for PHI/PII? What encryption is utilized? [Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]	<input type="checkbox"/>	<input type="checkbox"/>
6.	Does a process exist which identifies critical activities, backup files, programs, and alternative processing sites? Consider the following: <ul style="list-style-type: none"> How is hacking and data breach identified and what steps are taken to address these issues? How are clients notified if their data has been breached? At a minimum are backups or operating systems, critical data, and key software programs made on a regular basis? [Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a	<input type="checkbox"/>	<input type="checkbox"/>

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	<i>recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		
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Compliance and Monitoring Activities (ongoing evaluation of control activities with timely remediation of deficiencies):

Respond to each question below with yes or no, with space available after each question to describe the basis for the conclusion(s).		Yes	No
1.	<p>What policies or procedures are in place that would identify control deficiencies? Related to:</p> <ul style="list-style-type: none"> • <i>Reconciliations</i> • <i>Staff Feedback</i> • <i>Rotating Staff</i> • <i>Management Review of Reports</i> • <i>Sampling from Grantee Reports</i> • <i>Accounting/Finance, HR, Payroll, AP/AR</i> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<p>Who is accountable for assessing control systems with auditors and ensuring corrective actions are adequate when findings are identified?</p> <p><i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<p>Does an internal audit department exist? If not, what process is in place to internally examine Program activities funded by grants?</p> <p><i>[Add details here]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
4.	<p>What process is in place to perform periodic internal control reviews? <i>Examples of internal controls include:</i></p> <ul style="list-style-type: none"> • <i>Identify internal control gaps, including segregation of duties concerns</i> • <i>Identify process inefficiencies</i> • <i>Benchmark organization processes against industry/peer group best practices</i> • <i>Provide cost-effective recommendations to improve controls or process efficiencies</i> <p><i>[Add details here]</i></p>	<input type="checkbox"/>	<input type="checkbox"/>
5.	<p>What process is in place to note findings related to internal control reviews? <i>Examples include:</i></p> <ul style="list-style-type: none"> • <i>Segregation of duties issues</i> • <i>More/different people now backing up employees</i> • <i>Appropriate individuals with the correct level of authority reviewing and approving transactions</i> 	<input type="checkbox"/>	<input type="checkbox"/>

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	<ul style="list-style-type: none"> • <i>Documentation/Maintenance of the approval</i> 		
	<i>[Add details here]</i>		
6.	<p>Are policies and procedures in place to account for remote environment changes?</p> <p><i>Examples include:</i></p> <ul style="list-style-type: none"> • <i>Change in journal entry review and approval process</i> • <i>Review of reconciliations and month-end or year-end close checklists and document review</i> • <i>Internal control bridge memo</i> • <i>Forward-looking control changes –not just a short-term solution</i> 	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		
7.	<p>Has the staff responsible had sufficient training to understand the special requirements of the expanding contract and grant funds, reporting, and compliance with grant or contract terms and federal regulations?</p>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details here]</i>		
8.	<p>Are procedures in place to ensure that all technical and progress reports are prepared by employees directly involved with the grant program and are submitted to the grantor or in accordance with the terms and agreement?</p>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		
9.	<p>Are procedures in place to ensure expenditures are not charged after the grant period, and all requirements are met to facilitate the timely closeout of awards?</p>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>[Add details and name the policy/procedure associated with this question. Indicate how your organization meets, or does not meet this criterion, and a recommended course of action in how to proceed to ensure compliance and reduce risk.]</i>		

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Exhibit 15: Corrective Action Plan – Required when reporting externally to Grantee

Note to Drafter: Prior to sending to the Grantee – ensure you have reached out the Grantee regarding this information – verbally share a summary and gather details on estimated timeline for the Grantee to provide follow up – **PRIOR TO SEND!**

Kansas Department of Commerce American Rescue Plan – Monitoring Summary and Corrective Action Plan for [Add Kansas Department of Commerce Program]

Date: [Month XX, 202X]

Prepared for: [Kansas Department of Commerce Grantee]
[POC]
[Title]
[Add Full Address, Kansas]

Prepared by: [WOB Monitor]
[Title]
Witt O'Brien's

Purpose: **Monitoring Summary including any Corrective Action Plan Recommendations for the American Rescue Plan Expenditures for Kansas Department of Commerce [Kansas Department of Commerce Program Name: Project Name]**

Description

[Describe Program/Project briefly]

Monitoring Process

[Describe monitoring process, including sample selection if applicable and provide monitoring methodology].

[If a sample is chosen, selection criteria should be noted, and supporting documentation should be obtained for costs. If a sample document, including requested files, was completed – reference that document and attach it here].

[If forms, checklists, or other monitoring resources were used – reference them and attach them here; however, do not attach the Desk Review completed – summarize results only].

This monitoring review was completed as part of the overall KDC compliance effort and will be used for reporting and closeout purposes. Should the Kansas Department of Commerce encounter an issue during the monitoring, this should be noted, resolved, and documentation of all efforts should be maintained in the Program file.

Monitoring Summary

[Describe monitoring – give details about what you reviewed, what you found during the monitoring, and be clear about connection to quality improvement plan below (if applicable). Summarize results of the Desk Review; however, do not attach – ***Reminder: this is client facing***].

Quality Improvement Plan

[Describe any quality improvement plan and recommendations].

[Make sure that every issue/corrective action has a reference to Uniform Guidance, Final Rule, State of Kansas, local County/City, or KDC regulations as applicable]

Please work to resolve and implement any recommendations promptly. Any noted items in this monitoring summary and any suggested corrective action should be implemented by [Month XX, 2024].

Conclusion and Next Steps

Conclusion

[Give brief conclusion about the monitoring effort and recommended next steps]

Next Steps

[Summarize next steps (bulleted format) and be concise here – this will be the biggest takeaway telling the KDC Grantee what to do or provide and by when – ***Note: be flexible with the Grantee, this timeline should be discussed on a call with the Grantee prior to send***].

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Exhibit 16: Engagement Letter Template for Grantee On-site – Optional (may be tailored and should be emailed as a PDF)

Engagement Letter for On-Site Monitoring Review [Add Kansas Department of Commerce Program]

Date: [Month XX, 202X]

Prepared for: [Kansas Department of Commerce Grantee]
[POC]
[Title]
[Add Full Address, Kansas]

Prepared by: [WOB Monitor]
[Title]
Witt O'Brien's

Purpose: Engagement Letter for On-Site Monitoring Review

Dear [Add Point of Contact Name]:

This letter is to confirm the on-site monitoring engagement will take place on [add date] at [add time] at the following location: [add].

As discussed on our call [add date as needed], my company, Witt O'Brien's, has been contracted by the Kansas Department of Commerce to monitor funds associated with this American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery funding. I will perform this on-site monitoring and arrive at the location noted above, perform a review, prepare a summary, share the preliminary results, work with you to provide any follow up material, and may provide technical assistance as needed.

In order to assist me in this upcoming review, please provide the following material at your earliest convenience: [Add – may include files, invoices, equipment – other issues noted as part of the preliminary Desk Review].

Your support in preparation for my arrival is appreciate; thus, please make available the following: [Add as needed – may include additional program and financial staff, files for review – both hard copy and/or electronic (if electronic ensure a computer or file system is available for use), budget records, or other].

Thank you for your assistance in this upcoming on-site monitoring engagement. If you have any questions or concerns, please do not hesitate to contact me at [add telephone and email].

[Add Name, Title, and Sign if sending in PDF letter form]

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Exhibit 17: Site Visit Checklist to be used for Grantee On-site Review – Optional (may be tailored)

Purpose: To be used during On-site interview with the Grantee. On-site monitor should ask WOB grant manager to provide a status update using this form prior to conducting the on-site review.

Instructions: To be completed by Witt O'Brien's Monitor prior to On-site Review. Should be used in conjunction with Closeout Site Visit Form. Refer to WOB Closeout Plan for Form and other resources.

For Internal Purposes: WOB Grant Manager to provide update prior to On-site Review	
Date of Desk Review	[Add date]
Post-Desk Review Follow up/Correspondence with Grantee	[Add date] [Attach a copy of any email or notes regarding Grantee status]

Monitoring Review Status Update
Notes [provided by the WOB Grant Manager as needed]: _____
Pre-Award/Application Documentation – Update and Open Items: Notes: _____
Award Agreement Documentation – Update and Open Items: Notes: _____
Financial Review and Documentation – Update and Open Items: Notes: _____
Audit Review and Documentation – Update and Open Items: Notes: _____

***Reminder to include Site Visit Checklist found in the Closeout Plan**

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Exhibit 18: Bi-Weekly Update for Kansas Leadership

Purpose: Prepare and send for internal review, prior to send. Emails should be sent to the following: Kansas Governor's Office Deputy Chief of Staff, Office of Recovery's Director of Program Coordination, and Kansas Department of Commerce Chief of Staff.

Witt O'Brien's Bi-Weekly Update	For [Add week of through second week's end]
Prepared For	State of Kansas Governor's Office [Include Names/Email Addresses]
Monitoring Reviews performed to date:	[Add total]
On-site Reviews performed to date:	[Add total]
Issues Noted	[Provide high-level summary]
Corrective Actions Noted	[Provide high-level summary; response may be "on-going"]
Technical Assistance Provided to date	[Provide high-level summary]
Other	[Provide details and include information from Tracker (Tracker for Base I and Base II begin 9.2024.xlsm)]