

**Iowa Finance Authority
Housing Opportunities for Persons with AIDS/HIV (HOPWA)
Sponsor On-Site Monitoring Form**

Sponsor Name: _____

Contract Number: _____

Monitor(s): _____

Monitoring Date: _____

Sponsor Staff Members Participating in Visit:
Include Name, Position/Title, and Role in HOPWA Program

Required Documents: Not
Reviewed Reviewed

	Required Documents:	Reviewed	Not Reviewed
1	Financial policies and procedures manual		
2	Organization staffing chart		
3	Written job descriptions of key employees		
4	Agency financial statements		
5	Most recent audit		
6	Program financial/draw records		

Agency Policies

Executive Director Interviewed: _____

	Yes	No	Comments
1	Does the sponsor have an organization staffing chart that sets forth the actual lines of responsibility?		

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2	Does the sponsor have written job descriptions for key employees?			
3	Are regular performance reviews held for all staff members?			
4	Are all personnel responsible for communicating upward any possible operating problems and noncompliance with laws and regulations?			
5	Does the sponsor follow a conflict of interest policy which includes all of the following? a) Governs the solicitation or acceptance of gifts by officers, employees, or agents; b) Governs potential financial interest or benefits for officers, employees, or agents; c) Outlines administrative or disciplinary actions; and d) Describes the method to ensure that all officers, employees, and agents are aware of the policy.			
6	How are potential conflicts of interest identified and addressed?			
7	Does the sponsor have a written confidentiality policy, and is it sufficient to protect client information?*			
	a) Example: How is the agency listed on checks sent to landlords? b) Example: How is the agency identified in phone messages left for clients? c) Example: In the draw documentation sent in each month, are client names listed, or just ServicePoint ID numbers?			
8	What kind of training does the sponsor offer on confidentiality standards?			
9	Does the sponsor have any HOPWA subrecipients?			
10	If yes to above, how does the sponsor ensure that subrecipients are following all applicable program regulations?			
11	Has the sponsor purchased equipment with HOPWA funds? If yes, describe.			
12	Do HOPWA staff members work with other programs also? Are there segregated time sheets for grant purposes? Are these signed/approved by a supervisor?			
13	Does the sponsor retain written and electronic documents to comply with the HOPWA record retention requirement of four years?			
14	Who is responsible for receiving funds?			

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15	Who is responsible for approving payment of bills?	
16	Who is responsible for the preparation of checks?	
17	Who is authorized to sign checks?	
18	Who reconciles the bank statements?	

Program Policies

Executive Director/Program Manager Interviewed: _____

		Yes	No	Comments
19	Does the sponsor have and follow written termination policies for clients which include all of the following? a) Written notice given to clients with reasons for termination; b) Opportunity for the client to appeal to someone other than the person who made the decision (or a subordinate of that person); c) Prompt written notification of the outcome of the appeal.			
20	What is the sponsor's policy if termination is due to the death of the HOPWA-eligible participant and there are surviving family members? Does the policy establish a reasonable grace period of continued assistance, not to exceed one year?			
21	In compliance with the Fair Housing Act, does the sponsor have a policy to prohibit discrimination based upon race, color, religion, sex, handicap, familial status, or national origin?			
22	Does the sponsor have a policy for the accommodation of clients with disabilities?			
23	Does the sponsor have "affirmative outreach" procedures to ensure that all persons who qualify for assistance, regardless of their race, color, religion, sex, age, national origin, familial status, or handicap, know of the availability of the HOPWA program?			
24	Are health services provided for clients assisted with HOPWA funds?			
25	If "yes" to above, does the sponsor have a verifiable means of assuring that any such payments are: • of last resort for any item or service not otherwise reasonably expected to be made from another source; • approved project activities; and • comply with the grant agreement provision on the restricted use of HOPWA funds on health care costs?			

26	Does the sponsor keep a waiting list?			
27	If there is a waiting list for assistance, is it first-come-first-served, or are clients prioritized for assistance (and if so, by what method)?			

ServicePoint/HMIS

Program/Data Manager Interviewed: _____

		Yes	No	Comments
28	Do computers used at this agency to access the I-COUNT Network have password protected screen savers?			
29	Are computers used for I-COUNT Network data entry located in an area that can be physically secured with a lock when not in use by an authorized staff person?			
30	Do any computers used for I-COUNT Network data entry have auto-update virus protection software and software and/or hardware firewall protections?			
31	Does the agency have a signed informed consent and release form for each client whose record is entered into the system?			
32	Does the agency have written privacy policies that can be provided to clients at their request?			
33	How many clients were entered into the system during the most recent quarter?			

Financial Management

Fiscal Manager Interviewed: _____

Financial Management System, Reporting, and Internal Controls		Yes	No	Comments
34	What is the total amount of the sponsor's current HOPWA grant?			
35	How much has been drawn down so far on the current HOPWA grant?			
36	Given a calendar year for the grant, is the sponsor on track to expend all funds by year-end?			
37	If "No" to above question, describe why not.			

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38	Is the sponsor current on submitting all monthly draw requests?			
39	If "No" to above question, describe why not.			
40	Does the sponsor have written financial procedures covering the following? a) How transactions are recorded; b) Who has authority to approve transactions; and c) How transactions are classified and tracked, based on a chart of accounts and other documentation of proper accounting.			
41	Are cash receipts deposited on a timely basis?			
42	Are computer files backed up on a regular basis? Is a second set of records stored off-site?			
43	Describe the agency's monthly closing procedure or month-end reporting procedure for the agency's general ledger.			
44	Is the bank statement reconciliation done on a monthly basis and reviewed by management and/or the board treasurer?			
45	Are HOPWA transactions clearly identified in financial records?			
46	Are copies of receipts, work orders, payroll records, etc for expenditures paid by HOPWA funds maintained in files?			
47	Are other funds used in completing HOPWA activities clearly identified?			
48	Has the sponsor accepted program income for the HOPWA program? (Example: A payment made to a landlord is returned to the agency and must be counted as program income.) If so, how is the program income reported to IFA, and how does the sponsor use the program income?			
49	Does the financial information (e.g., drawdowns, unexpended balances) recorded in IDIS match the official accounting records of the sponsor?			

A-133 Audit Review

Yes No Comments

50	Does the sponsor expend more than \$500k in federal funds each fiscal year?			
51	Does the sponsor conduct an annual audit? (If no, stop here for this section.)			

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52	Does the audit report include opinions on whether or not: <ul style="list-style-type: none"> • The sponsor’s financial statements are presented fairly in all material aspects in conformity with Generally Accepted Accounting Principles? • The sponsor’s schedule of expenditures is presented fairly in all material respects? • The sponsor has complied with laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs? • The sponsor’s records adequately reflect the sponsor’s financial position? • The sponsor has adequate controls and systems in place? 			
53	Does the most recent audit list any findings?			
54	If the audit lists any findings, has the sponsor outlined a corrective action plan to respond to these findings?			
55	If there was a correction action plan outlined, what steps has the agency taken toward this plan?			
56	Does the audit include a summary of the prior year's audit findings?			
57	If there were any prior year findings, how has the sponsor addressed these findings?			
58	Does the audit include the HOPWA grant in its Schedule of Federal Expenditures?			
59	Was the audit completed no more than 9 months after the end of the sponsor's fiscal year end?			
60	Has the sponsor attained an unqualified opinion on the most recent audited financial statements?			
61	What is the sponsor’s means of ensuring that audits are conducted to meet all of the following: <ol style="list-style-type: none"> a. in a timely manner? b. by an independent CPA? 			
62	Does the sponsor’s audit report include an opinion on whether the financial statements are presented fairly in all material aspects in conformity with GAAP and whether the schedule of expenditures is presented fairly in all material respects?			
63	Do the sponsor’s financial statements reflect its financial position, results of operations or changes in net assets and, where appropriate, cash flows for the fiscal year?			

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64	Are the financial statements presented fairly in all material respects in conformity with generally accepted accounting principles?			
65	Does the audit determine whether the sponsor has internal accounting and other control systems to provide reasonable assurance that it is managing Federal financial assistance programs in compliance with applicable laws and regulations?			

Housing Planning and Rent Subsidies

Program/Case Manager Interviewed (Review client files first): _____

Housing Needs Plans and Client Assessments		Yes	No	Comments
66	Does the project sponsor conduct ongoing (at least annual) client housing needs assessments (such as client intake procedures, housing case management or other efforts)?			
67	Does the client's file include appropriate case notes to support a housing plan with corresponding housing and self-sufficiency goals?			
68	Do the client files reviewed contain medical documentation confirming client HIV/AIDS status?			
69	Are there third-party verifications of household family income and/or employment in client files (or self-declarations of no income or employment)?			
70	Are calculations for applicable gross income information performed correctly?*			
71	Is there documentation that lists the number of persons living in the households or families at the time HOPWA assistance was provided?			
72	Do client applications contain all needed signatures?			
73	Do applications contain complete information about client family size and composition?			

Short-Term Rent, Mortgage and Utility (STRMU) (If Applicable)		Yes	No	Comments
74	Is the sponsor providing STRMU with HOPWA funds? (If no, skip to the next section.)			
75	If providing STRMU payments, how does the sponsor provide opportunities to clients for placement in permanent housing?			

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76	In connection with STRMU assistance, does the sponsor conduct housing assessments, create housing plans, and provide supportive services?			
77	If providing STRMU, does the project sponsor comply with the time limits (21 weeks in any 52 week period) in providing assistance?			

Tenant Based Rental Assistance (TBRA) (If Applicable)

Yes No Comments

78	Is the sponsor providing TBRA with HOPWA funds? (If no, skip to the next section.)			
79	Does the sponsor have a method of tracking client eligibility and the amount of rental assistance provided through annual income re-certifications and resident rent payment determinations?			
80	Is a fully signed, legal lease present in all files?			
81	Are rent reasonableness comparisons present in the files?			
82	Are rental assistance projects charging participant rents as the only participant fee?			
83	Is the Housing Quality Standards inspection document current and complete?			
84	Is the Lead Based Paint certification complete and present in the file?*			
85	Is the sponsor following requirements for client terminations?			
86	Is the agency using the most current FMR and Utility Allowance charts for their area?			
87	Are calculations for HOPWA rental payments complete and performed correctly including applicable income exclusions and utility allowances?			
88	Are the smoke alarm detector certifications current and present?			

Supportive Services

Yes No Comments

89	Is the sponsor providing Supportive Services with HOPWA funds? (If no, skip to the next section.)			
90	Do client files contain documentation to demonstrate appropriate corresponding need for the supportive services provided?			

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91	Does the sponsor properly track housing information and permanent housing placement activities and housing costs (including security deposits) as separate housing support activities?			
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