Los Angeles County Affordable Housing Solutions Agency
Renter Protection and Homeless Prevention (RPHP) Contractor – 2.B.1. Financial Grant Management Overview
Monitoring Checklist

MONITORING INFORMATION			
RPHP Contractor:	Enter Contractor Name		
Staff Consulted:	Enter Contractor Staff Name(s)		
Reviewer(s):	Enter MDG-LDM Staff Name	**Date:**	Select Date

NOTE: All questions that address the Los Angeles County Affordable Housing Agency (LACAHSA or Agency) requirements contain the citation for the source of the requirement [Senate Bill 679, Measure A Ordinance, LACAHSA Transitional Guidelines, Government Code, or Funding Agreement (Agreement)]. If the requirement is not met, the reviewer must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements but are included to assist the reviewer in understanding the RPHP Contractor ’s program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in the inclusion of a “concern” in the monitoring review letter.

The provisions outlined above are subject to change and may be modified as necessary in response to monitoring findings, updates to applicable laws or policies, and operational considerations.

This form contains fillable form fields, screen tips (tips available by holding the “Ctrl” button and clicking on “🖉” symbol) and was intentionally designed to ensure responses only include pertinent information.

Financial Management

OVERALL FINANCIAL MANAGEMENT (Q 1-9)

1.	Did the Contractor establish fiscal controls and accounting procedures to assure the proper disbursal of, and accounting for, LACHSA funds to ensure that all financial transactions were conducted, and records maintained, in accordance with Generally Accepted Accounting Principles (GAAP)? [Transitional Program Guidelines (TPG) P. 69]	
	Control Design: Are there documented fiscal controls and accounting procedures governing Measure A funds?	Select Conclusion
	Disbursement Controls: Do controls ensure that disbursements are: a. Authorized b. Supported c. Aligned with program requirements?	Select Conclusion
	Accounting and Recordkeeping: Are accounting records: a. Properly recorded b. Supported by documentation c. Traceable in the General Ledger?	Select Conclusion
	GAAP Compliance: Are accounting practices consistent with GAAP (e.g., classification, timing, reporting)?	Select Conclusion

Describe basis for conclusion	
	Financial Management Policies and Procedures / General Ledger / Accounting Records

2.	Does the Contractor 's financial management system provide for comparison of expenditures with program budget amounts for each programmatic activity reviewed? [TPG P. 56]	
	System Capability: Does the financial system support budget-to-actual tracking?	Select Conclusion
	Budget Establishment: Are approved budgets entered into the system for each program/fund?	Select Conclusion
	Budget-to-Actual Reporting: Are reports generated comparing actual expenditures to budgeted amounts?	Select Conclusion
	Level of Detail: Are comparisons performed at a sufficient level (e.g., by program, category, or funding source)?	Select Conclusion
	Monitoring & Review: Are budget-to-actual comparisons reviewed and used for oversight?	Select Conclusion
Describe basis for conclusion		
	(a) General Ledger that summarizes, in chronological order, the activity and financial status of all accounts on an organization (b) Expenditure Summary Report showing all costs incurred against LACHSA funds	

3.	Does the Contractor identify expenditures in its accounting records according to eligible activity classifications specified in the Temporary General Guidelines, regulations, or Funding Agreement (Agreement) that clearly identify the use of program funds for eligible program activities? [TPG P. 56]	
	Accounting Structure Alignment: Do the RPHP Contractor 's accounting systems classify expenditures in accordance with eligible activity categories defined in the Temporary Program Guidelines (TPG), regulations, or MOU?	Select Conclusion
	Identification of Eligible Activities: Do accounting records clearly identify expenditures by eligible program activity (e.g., rental assistance, legal services, construction, TA)?	Select Conclusion
	Consistency with TPG / Agreement Requirements: Are expenditure classifications consistent with eligible uses defined in TPG, applicable regulations, and the Agreement?	Select Conclusion

	Traceability of Funds: Can expenditures be traced from accounting records to specific program activities and supporting documentation?	Select Conclusion
	Documentation Supporting Classification: Do records include sufficient documentation to support that expenditures were properly classified as eligible activities?	Select Conclusion
	Accuracy and Consistency Across Records: Are classifications applied consistently across reporting periods and funding sources?	Select Conclusion
	Review and Oversight Controls: Are there controls in place to review and verify that expenditures are properly classified and aligned with eligible activities?	Select Conclusion
Describe basis for conclusion		
	Financial Management Policies and Procedures / Expenditure Report / General Ledger	

4.	Does the Contractor maintain financial records verify that eligible Activity Delivery Costs for Renter Protection and Housing Prevention assistance did not exceed the 25 percent cap or was a waiver of this cap authorized by LACAHSA based on unique program circumstances? [TPG P. 56]	
	Identification of Activity Delivery Costs: Do financial records clearly identify Activity Delivery Costs associated with Renter Protection and Housing Prevention (RPHP) assistance?	Select Conclusion
	Calculation of the 25% Cap: Do records demonstrate that Activity Delivery Costs were calculated as a percentage of total RPHP program expenditures?	Select Conclusion
	Compliance with the 25% Threshold: Do records demonstrate that Activity Delivery Costs did not exceed 25% of total RPHP expenditures?	Select Conclusion
	Documentation of Waiver (If Applicable): If the 25% cap was exceeded, is there documentation showing that a waiver was requested and approved by LACAHSA?	Select Conclusion
	Ongoing Monitoring and Controls: Are there controls in place to monitor Activity Delivery Costs and prevent exceeding the cap without approval?	Select Conclusion
	Consistency and Accuracy: Are Activity Delivery Costs consistently and accurately classified and reported across all financial records?	Select Conclusion

Describe basis for conclusion	
	Financial Management Policies and Procedures / Expenditure Report / General Ledger

5.	Does the Contractor establish and maintain documentation standards in its policies and procedures for Activity Delivery Costs and Program Administration Costs to ensure transparency and accountability? [TPG. P. 57]	
	Existence of Policies and Procedures: Do the RPHP Contractor 's policies and procedures establish documentation standards for Activity Delivery Costs and Program Administration costs?	Select Conclusion
	Defined Documentation Requirements: Do policies clearly define what documentation is required to support Activity Delivery and Program Administration costs?	Select Conclusion
	Distinction Between Cost Categories: Do policies clearly distinguish between Activity Delivery Costs and Program Administration costs?	Select Conclusion
	Standards for Supporting Documentation: Do policies require that supporting documentation be sufficient, accurate, and complete to justify costs?	Select Conclusion
	Record Retention Requirements: Do policies establish how long documentation must be maintained and how records are stored?	Select Conclusion
	Implementation and Compliance: Do program and financial records demonstrate that documentation standards are consistently applied in practice?	Select Conclusion
Describe basis for conclusion		
	Financial Management Policies and Procedures / Expenditure Report / General Ledger	

6.	Does the Contractor maintain financial records to verify that eligible Program Administration Costs for overall management, oversight, coordination, and implementation of the LACAHSA program and funds did not exceed 12.5% of their total allocation? [TPG P. 57]	
	Policy & Guidance: Are there written policies or procedures defining allowable Program Administration costs and 12.5% cap?	Select Conclusion
	Cost Classification: Are administrative costs clearly defined and consistently classified?	Select Conclusion

	Tracking & Calculation: Does the Contractor track Program Administration costs and calculate them against total program expenditures?	Select Conclusion
	Compliance with 12.5% Cap: Do Program Administration costs remain within the 12.5% limit?	Select Conclusion
	Transparency & Reporting: Are administrative costs clearly reported and transparent to stakeholders?	Select Conclusion
	Oversight & Review: Are administrative costs reviewed to ensure ongoing compliance?	Select Conclusion
Describe basis for conclusion		
	Financial Management Policies and Procedures / Expenditure Report / General Ledger	

7.	Are administration and program expenditures supported by applicable source documentation such as timecards, payroll reports, invoices, procurement, and contract records, etc.? Are invoices dated and signed by authorized person(s)? [TPG P. 55]	
	Existence of Supporting Source Documentation: Do administration and program expenditures have supporting source documentation including timecards and timesheets?	Select Conclusion
	Completeness of Documentation: Is the documentation complete and sufficient to justify each expenditure?	Select Conclusion
	Accuracy and Consistency with Expenditures: Do source documents align with amounts recorded in financial records?	Select Conclusion
	Authorization and Approval: Are expenditures reviewed and approved by authorized personnel?	Select Conclusion
	Invoice Standards: Are invoices dated and signed (or otherwise approved) by authorized person(s)?	Select Conclusion
	Procurement and Contract Compliance: Are expenditures supported by proper procurement and contract documentation?	Select Conclusion
	Traceability and Audit Trail: Can each expenditure be traced from source documentation through accounting records?	Select Conclusion
	Consistency Across Records: Are documentation practices applied consistently across all expenditures?	Select Conclusion
Describe basis for conclusion		
	General Ledger / Timesheets / Payroll Reports / Invoices	

8.	If program income revenue is generated by the RPHP Contractor, has the Contractor established revenue accounts in its accounting system to record program income? [TPG P. 63]	
	Applicability Assessment: Has the Entitlement Jurisdiction generated program income during the review period?	Select Conclusion
	Account Structure: Are there designated revenue accounts in the accounting system for program income?	Select Conclusion
	Recording Program Income: Is program income properly recorded in the designated accounts?	Select Conclusion
	Tracking & Reconciliation: Is program income tracked and reconciled to supporting documentation?	Select Conclusion
	Use & Compliance: Is program income used in accordance with applicable requirements?	Select Conclusion
Describe basis for conclusion		
	If program income revenue is generated by the RPHP Contractor, has the Contractor established revenue accounts in its accounting system to record program income? [TPG P. 63]	

9.	Does the Contractor have a system for tracking program income generated by interest earned on construction loans, interest earned on advance payment deposits, programmatic activity, etc. and only used to pay costs for eligible uses approved by LACAHSA? [TPG P. 63]	
	Existence of a Tracking System: Does the Contractor maintain a system to track program income generated from sources such as interest on construction loans, advance payments, or other program activities?	Select Conclusion
	Identification and Classification of Program Income: Are program income sources properly identified and classified in financial records?	Select Conclusion
	Segregation from Other Funds: Is program income tracked separately from other funding sources to ensure clear accountability?	Select Conclusion
	Use of Program Income for Eligible Activities: Do records demonstrate that program income is used only for eligible program activities approved by LACAHSA?	Select Conclusion
	Documentation Supporting Use of Funds: Is there sufficient documentation to support how program income was expended?	Select Conclusion
	Policies and Procedures Governing Program Income: Do policies and procedures define how program income is tracked, managed, and used?	Select Conclusion

	Monitoring and Oversight Controls: Are there controls in place to review and ensure program income is used appropriately?	Select Conclusion
	Accuracy and Reconciliation: Are program income amounts accurately recorded and reconciled with financial records?	Select Conclusion
Describe basis for conclusion		
	Policies and Procedures / General Ledger / Program Income Receipts	

PERSONNEL - ADMINISTRATION COSTS (Q 10-13)

10.	For staff costs, did the Contractor maintain adequate documentation such as timesheets or self-certification reporting showing that the staff provided direct support to LACAHSA funded activities? [TPG P. 58]	
	Policy Requirement: Do Contractor policies and procedures require documentation of staff time charged to LACAHSA-funded activities?	Select Conclusion
	Time Documentation: Are timesheets or self-certifications maintained for staff whose salaries are charged to LACAHSA-funded activities?	Select Conclusion
	Activity Support: Do time records demonstrate that staff worked on LACAHSA-funded activities?	Select Conclusion
	Approval and Review: Are timesheets reviewed and approved by supervisors or authorized personnel?	Select Conclusion
	Consistency with Payroll: Do documented hours align with payroll records and salary charges to the program?	Select Conclusion
Describe basis for conclusion		
	Policies and Procedures / Timesheets and Payroll Reports	

11.	Does the Contractor maintain and apply a documented methodology for allocating employee salaries and wages to program administration costs that ensures costs are reasonable, allowable, and consistently applied?	Select Conclusion

Describe basis for conclusion	
	Policies and Procedures

12. Do records demonstrate that employee self-certifications for administrative salary costs are completed at least each payroll period and are signed by both the employee and a supervisory official with first-hand knowledge of the work performed? [TPG P. 58]	Select Conclusion
Describe basis for conclusion	
	Policies and Procedures / Self-Certifications and Payroll Reports

13. Do salaries and benefits charged to the Administration personnel cost category accurately reconcile to the approved budget and supporting payroll and financial records?	Select Conclusion
Describe basis for conclusion	
	General Ledger / Payroll Reports

PERSONNEL - ACTIVITY DELIVERY COSTS (Q 14-15)

14.	For eligible Activity Delivery Costs, did the Contractor maintain adequate documentation such as timesheets or self-certification reporting showing that the staff provided direct support to LACAHSA funded projects [TPG P. 56]	
	Policy Requirement: Do Contractor policies and procedures require documentation of staff time charged to Activity Delivery Costs?	Select Conclusion
	Time Documentation: Are timesheets or self-certification reports maintained for staff charging time to Activity Delivery Costs?	Select Conclusion

	Evidence of Direct Program Support: Do time records demonstrate that staff performed work directly supporting LACAHSA-funded projects?	Select Conclusion
	Approval & Oversight: Are time records reviewed and approved by supervisors or authorized personnel?	Select Conclusion
	Reconciliation with Payroll: Do the documented hours align with payroll records and charges to the Activity Delivery Cost category?	Select Conclusion
Describe basis for conclusion		
	Self-Certification Payroll Reports / Time Sheets	

15.	Are salaries and benefits charged to the Activity Delivery personnel cost category accurately reconciled to the approved budget and supporting payroll and financial records? [TPG P. 59]	Select Conclusion
Describe basis for conclusion		
	Program Budget / Payroll Reports/ General Ledger	

NON-PERSONNEL COSTS (Q 16-17)

16.	The Contractor must maintain source documentation that supports the information in the financial management system regarding LACAHSA grant awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest. The sampling questions below shall be used when assessing the adequacy of documentation supporting expenditure of non-personnel costs. Using the list of expenditure transactions for the LACAHSA funds under review, select a **SAMPLE number of expenditures for review**. [TPG P. 55, 58-59]	
	Invoice Accuracy and Agreement: Do amounts recorded in the financial management system match the corresponding invoices, and where applicable, the associated purchase orders?	Select Conclusion
	Are invoice totals and calculations accurate?	Select Conclusion
	Do invoices or payment requests include evidence of review and approval by an authorized individual prior to payment?	Select Conclusion
	Do sampled expenditures represent eligible costs in accordance with LACAHSA program requirements?	Select Conclusion

	Do transaction files include sufficient documentation to support the expenditure from request through payment?	Select Conclusion
Describe basis for conclusion		

	(a) General Ledger that summarizes, in chronological order, the activity and financial status of all accounts on an organization (b) Expenditure Summary Report showing all costs incurred against LACAHSA funds (c) Non-personnel invoices (d) Contract or Agreement

17. Based on a review of sampled non-personnel transactions, do expenditures comply with LACAHSA program requirements for eligible costs? [TPG P. 58]	Select Conclusion
Describe basis for conclusion	

	General Ledger / Expenditure Summary Report / Invoices

INTERNAL CONTROLS AND AUDITS (Q 18-23)

18.	Does the Contractor have an organization chart that establishes lines of responsibility for financial transactions? [SB 679, P. 1, TPG P. 69]	
	Existence of Organizational Chart: Does the Contractor maintain a formal organizational chart?	Select Conclusion
	Defined Financial Roles: Does the organizational chart identify staff responsible for financial management functions?	Select Conclusion
	Lines of Authority and Reporting: Does the chart show reporting relationships and oversight responsibilities?	Select Conclusion
	Segregation of Duties: Does the structure support segregation of duties for financial transactions (e.g., authorization, processing, review)?	Select Conclusion
	Currency of Organizational Chart: Is the organizational chart up to date and reflective of current staffing and responsibilities?	Select Conclusion
Describe basis for conclusion		

	Financial Management Policies and Procedures / Organization Chart

19.	Does the Contractor 's segregation of duties and internal controls effectively reduce the opportunity for someone to perpetuate or conceal errors or irregularities in the normal course of duties? [TPG P. 69]	
	Does the Contractor maintain segregation of duties and internal controls that reduce the risk of errors, fraud, or irregularities in the processing of program expenditures and reimbursements?	Select Conclusion
	Payment and Reimbursement Process Documentation: Does the Contractor document the steps and staff roles involved in issuing payments and requesting reimbursement from LACAHSA, and are these roles consistently applied?	Select Conclusion
Describe basis for conclusion		
	Internal Control Policies and Procedures / Invoice Transactions	

20.	Does a review of the documentation supporting budget and expenditures include dated signatures or other evidence showing an appropriate, authorized person (e.g., program manager or supervisor) confirmed both the budgeted amounts and expenditures were for authorized? [TPG P. 69]	
	Evidence of Review: Do budget and expenditure documents show that they were reviewed by appropriate personnel?	Select Conclusion
	Authorized Approver: Is the approving individual authorized to review or approve budgets and expenditures?	Select Conclusion
	Timing of Approval: Does documentation demonstrate that review and approval occurred prior to expenditure or budget implementation?	Select Conclusion
	Purpose & Compliance Confirmation: Does the approval indicate that the expenditure or budget item was determined to be for authorized purposes and consistent with program requirements?	Select Conclusion
Describe basis for conclusion		
	Financial Management Policies and Procedures / General Ledger / Invoices	

21.	Does the Contractor implement and maintain policies, procedures, and controls to safeguard personally identifiable information (PII) and other sensitive data in accordance with applicable Federal, State, and local privacy and confidentiality requirements? [TPG P. 69]	Select Conclusion
Describe basis for conclusion		
	Policies and Procedures (Data and Privacy) / Transmission Procedures	

22.	Did the Contractor complete an annual audit per the requirements below? [TPG P. 67]	
	Annual Audit Requirement: Did the Contractor perform an independent annual audit for the fiscal year under review?	Select Conclusion
	Compliance with Government Auditing Standards: Was the audit conducted in accordance with Government Auditing Standards?	Select Conclusion
	Timing Requirement: Was the internal audit completed within six months after the end of the fiscal year being audited?	Select Conclusion
	Compliance with Contractor, Board or Government Agency - Adopted Standards: Did the audit comply with any additional audit standards or procedures adopted by the Contractor, Board, or Government Agency?	Select Conclusion
	Reporting of Audit Results: Were the results of the annual audit reported to the Contractor Board or Government Agency?	Select Conclusion
Describe basis for conclusion		
	Most recent audited Financial Statement, Single Audit, Independent Audit, and/or financial review, as applicable / Audit Report Results	

23.	Based on a review of recent program monitoring reviews, financial reviews, financial audits, Single Audits, were there any currently unresolved program findings or improper payments or other instances requiring attention going forward? [TPG P. 67]	
	Identification of Findings: Were any findings, questioned costs, or improper payments reported?	Select Conclusion
	Status of Findings: Are there any unresolved or repeat findings?	Select Conclusion

	Corrective Action Plans: Did the Contractor develop corrective action plans for identified findings?	Select Conclusion
	Timeliness of Response: Were corrective actions implemented promptly?	Select Conclusion
	Effectiveness of Corrective Actions: Did corrective actions resolve the findings and prevent recurrence?	Select Conclusion
Describe basis for conclusion		
	Most recent audited Financial Statement, Independent Audit, Single Audit, and/or financial review, as applicable / Corrective Action Plans / Clearance Letters	

PROCUREMENT (Q 24-26)

24.	When procuring goods, services, vendors or contractors with program funds, does the Contractor follow procurement policies and procedures established by the Contractor financial and procurement system? [TPG P. 69]	
	Policy Framework: Does the Contractor maintain formal procurement policies and procedures?	Select Conclusion
	Procurement Method Compliance: Do procurements follow required methods (e.g., competitive bidding, sole source justification)?	Select Conclusion
	Contracting & Documentation: Are procurement transactions supported by appropriate contracts and documentation?	Select Conclusion
	Authorization & Approval: Are procurements reviewed and approved by authorized personnel?	Select Conclusion
	Cost Reasonableness: Is there evidence that costs are reasonable and justified?	Select Conclusion
	Compliance with Financial Policies: Are procurement transactions properly recorded and aligned with financial management procedures?	Select Conclusion
Describe basis for conclusion		
	Contractor Procurement Policy / Contractor Agreement / Purchase Orders	

25.	Did the Contractor meet the requirement that all procurement transactions be conducted in a manner to provide, to the maximum extent practical, open, and free competition? For large purchases, is a copy of the RFP or bid, proof of publication, scoring criteria, response/bid evaluation sheet, and contract award letters available for review? [TPG P. 69]	
	Competitive Procurement: Do sampled procurements follow the RPHP Contractor 's open and competitive bidding requirements?	Select Conclusion
	Required Contract Clauses: Do contracts and purchase orders include required provisions per Transitional Program Guidelines, LACAHSA procurement policies, and Contractor policies?	Select Conclusion
	Conflict of Interest Compliance: Do procurement transactions comply with LACAHSA's and the Contractor 's conflict of interest policies?	Select Conclusion
	Documentation Completeness: Do procurement files contain sufficient documentation to support the process?	Select Conclusion
	Approval & Oversight: Were procurements reviewed and approved by authorized personnel?	Select Conclusion
Describe basis for conclusion		
	Request for Proposal / Contracts / Awards / Procurement Transactions	

ADDITIONAL SUBRECIPIENT/SUBCONTRACTOR REQUIREMENTS

26.	Does the Contractor require, through policies, procedures, and agreements, that Subrecipients or Subcontractors maintain and provide access to required records in accordance with Transitional Program Guidelines? [TPG P. 69]	Select Conclusion
Describe basis for conclusion		
	Policies and Procedures / Subrecipient Agreement/ Contract	