

INSTRUCTIONS FOR MID AND END OF YEAR REVIEW

The Basics

1. DOTR should speak informally to WBC Program Director to arrange a mutually convenient time for the review. An official letter should then follow to WBC confirming the review date and enclosing the appropriate WBC Review Checklist to be completed by the WBC and returned to DOTR prior to their site visit.
2. On the site review, the DOTR will request, among other items, a sampling of client files, training files, verification of proper financial systems and transaction documentation as well as any additional items of concern brought about by the WBC Checklist.
3. The DOTR will then complete the WBC Grant Monitoring Statement following the site visit. The WBC Grant Monitoring Statement is intended as a guide, leaving the construction of the document up to the DOTR, making certain all pertinent information is conveyed in a short concise manner.
4. The DOTR will then send the WBC Grant Monitoring Statement to their Program Manager in OWBO who will sign off on the WBC Grant Monitoring Statement and if necessary, forward the information onto senior OWBO management for further action.
5. The mid-year and year-end reviews are not the same, each focuses on different program areas.

District Office Technical Representatives Responsibilities

A Liaison

- Primary contact and liaison between the WBC, OWBO and other SBA local resources
- Integrate the WBC into the SBA network of service providers and resource partners and help foster collaboration
- Participate in scheduled OWBO/WBC/DOTR conference calls
- Include WBC in district office events and refer clients to the WBC
- Make documentation/information available to SBA senior management as requested

B Oversight Manager/Advisor

- Read and comprehend the annual Notice of Award
- Oversee WBC activities and operations.
- Maintain a file for each WBC, within your purview, by year. File in sections, Proposals, budget w/modifications, financial forms, correspondence, quarterly narratives and Site visits. DOTRs should ensure that the file for the WBC can be accessed by other employees in the office.
- Look for project revisions (changes in scope, contractual arrangements, carryover, etc.), and personnel changes. Bring any issues to OWBO's attention. Monitor both programmatic and financial compliance (goals achieved, proper financial systems in place, match certification, etc.) Ensure that WBC submits timely data reports and that data collected complies with SBA definitions.
- Conduct biannual site visits: one mid-year and one year-end WBC review for the current year's grant. Both should consist of WBC Grant Monitoring Statement from DOTR and either the mid-year or year-end WBC Review Checklist which must be completely and received in OWBO by March 15th and August 15th respectively with original signatures. The review must take place at the records and operations center(s) of the WBC. A written justification for waiver of a site visit must be submitted to the Director of OWBO and the Director of the Office of Field Operations for consideration/approval.
- The field visit report should have a narrative version of the WBC Grant Monitoring Statement addressing each item on the review checklist. It need not be lengthy but it must be complete. The DOTR will use these to follow up on corrective actions and monitor progress over time. The DOTR is also responsible for sharing these reports with Director of the WBC. Reports should be maintained in your District Office WBC files for as long as necessary to properly manage the monitoring process. They may also be requested during OWBO sanctioned field examinations and Headquarter Quality Service Reviews.

C Programmatic Reviews must include but are not limited to the following areas:

- A random sampling of training files (approximately 12 or more either electronic or hard copy), verify that files have SBA Form 888, Registration forms or sign in sheets, attendee fees, evaluation forms, copy of brochure w/logo and disclaimers. (Program income should be listed on the 888s) Verify, where appropriate, that SBA is recognized by logo and disclaimer on marketing and all other promotional materials, including the WBC website.
- A random sampling of counseling files (approximately 12 or more either electronic or hard copy and should include face to face, on-line, and telephone counseling). Each file should contain an SBA Form 641 signed by client, narrative of counseling visit, marketing material, or any other documentation that is being worked on, such as Business Plan, Brochures, Marketing Plan, etc. Verify that files are complete and counseling narratives are sufficiently substantial to support continuity. i.e. Another counselor should be able to read the narratives and continue counseling. DOTR may also make telephone calls to clients as well.
- Ensure no new Key Personnel have been added without prior approval and that all such non-compliance with the terms and conditions of the grant, administrative rules, Administration policies and governing legislation are strictly followed.
- Certify that proper signage, ADA compliance and all other matters called for in the Program Announcement and Notice of Award are adhered to and followed.

D Financial Reviews must include but are not limited to the following areas:

- Verification of Cash Match – Copies of Checks, deposits to account, letters, etc. showing Cash Match attributed to the WBC Project and verification that it was spent on the program according to the General Ledger.
- Ensure the WBC a Chart of Accounts, which includes separate sources and uses of funds (Federal, Non-Federal, and Program Income, In-kind). Randomly pick transactions from Ledger including review of payroll and review payment procedure and invoices, follow timesheet to Ledger. Include conversation on what the SBA requires (following OMB circulars) and how the WBC's Finance Department is handling its accounting system.
- Verify that the WBC has adequate policies and procedures in place to monitor the receipt and expenditure of program income and ensuring that program income was used—
 - to waive tuition or other fees for project participation of economically and socially disadvantaged clients;
 - for reasonable costs related to the WBC Program with written approval of the grants officer;
 - for continuation of program activities following exhaustion of the grant funds after the end of the budget period.
- Ensure that the WBC has not exceeded the 10% rule regarding its budget, that there are no outstanding new Key Personnel and that all other elements of the Notice of Award at adhered to and strictly followed.
- If the DOTR identifies any irregularities it is their direct responsibility to report the

information to his/her District Director, then to OWBO for appropriate action. Serious irregularities may include misrepresentation, fraud, or violations of federal, state or local laws in connection with a transaction involving a WBC officer, employee, agent, consultant, or volunteer or non-compliance with the terms and conditions of the grant.

MID-YEAR WBC REVIEW CHECKLIST
Attach additional pages with responses if necessary

WBC: _____ Grant/Cooperative Agreement #. _____

The purpose of the mid-year review is to ensure the WBC is in compliance so that:

- 1) all key personnel are in place;
- 2) an adequate accounting system is in place that separates sources and uses of funds (i.e. federal cash, local cash, in-kind);
- 3) the WBC has adequate policies and procedures in place to monitor the receipt and expenditure of program income and ensuring that program income was used:
 - To waive tuition or other fees for project participation of economically and socially disadvantaged clients;
 - For reasonable costs related to the WBC Program with written approval of the grants officer;
 - For continuation of program activities following exhaustion of the grant funds after the end of the budget period;
- 4) the WBC has a chart of accounts;
- 5) the SBA logo and disclaimer are in place;
- 6) the WBC to be on pace with achieving their annual goals and note any barriers;
- 7) counseling and training files are established and maintained correctly;
- 8) cash match is in place and properly accounted for.

A. Program Compliance

1. Is the SBA logo prominently displayed?
2. Do all of your WBC materials, brochures, including your website, acknowledge the SBA partnership with the SBA logo and where the logo is present is it following by the disclaimer “Funded in part through a Cooperative Agreement with the U. S. Small Business Administration”.
3. Does the WBC maintain a good working relationship with the District Director and the District Office Technical Representative (DOTR) in the nearest SBA District Office, and provide support for their outreach efforts to women.
4. Document the way your organization executes your original proposed plan to:
 - use the SBA as a resource partner and maintain communication with the DOTR;
 - participate with the SBA in conferences and special programs for women;
 - include the SBA in outreach activities and events;

- promote SBA programs to the WBC's clients;

5. Is all of the information on your website accurate and current?

B. Management

1. Is there a 100% full-time WBC Program Director who is responsible for the day to day operation of the WBC?

2. Have there been any changes to the scope of work during the current budget period?

3. Do you maintain an updated Standard Operating Procedure Manual?

4. Provide a listing of all current employees of the WBC with the following information: (Please insert more rows if needed).

Name	Job Title	% of Time Spent on this Project

C. Reporting

1. Are your reports submitted to OWBO by the specified time?

2. Are there systems in place to ensure valid data collection and that the data is verified through systematic monitoring?

D. Financial Integrity

1. As the Director of the Women's Business Center, do you have control of all program resources, including control of the program budget and other financial transactions?

2. Do you have organizational and operational functions in place that provide you with assurances that all funds (federal and non-federal) are adequately accounted for and recorded?

3. Are there any recommendations that were found during the last site visit or financial review? If so, have necessary steps been taken to make corrections/adjustments?

4. Are all program income funds properly accounted for and invested back in the WBC program?

5.. Provide a list of all program income from sources other than training.

6. Have you received match funds (non-federal, in-kind and program income)?

7. Are the WBC Financial records in the financial system maintained separately from the financial records of other projects conducted by the recipient?

8. Are the financial records maintained separately by grant budget year? Please submit chart of accounts.

9. Do **all** checks and other financial transactions pertaining the WBC expenditures get signed by at least two employees, one of which is the WBC Program Director?

E. Certification

I certify that the responses and information provided on this review are accurate and correct to the best of my knowledge.

WBC Name
Program Director

Signature and Date

YEAR-END WBC REVIEW CHECKLIST
Attach additional pages with responses if necessary

WBC: _____ Grant/Cooperative Agreement #. _____

The purpose of the year-end review is to ensure the WBC is in compliance so that:

- 1) there is appropriate spending and eligibility
 - 2) key personnel are in place
 - 3) the WBC to be on pace to achieve milestones
 - 4) match being spent.
 - 5) training and counseling forms have been filled out and filed properly.
- A random sampling of training files (approximately 12 or more either electronic or hard copy), verify that files have SBA form 888, registration forms or sign-in sheets, attendee fees, evaluation forms, copy of brochure w/logo and disclaimers. (Program income should be listed in Box #15 on the 888s). Verify, where appropriate, that SBA is recognized by logo and disclaimer on marketing and all other promotional materials, including the WBC website.
 - A random sampling of counseling files (approximately 12 or more either electronic or hard copy and should include face to face, on-line, and telephone counseling). Each file should contain an SBA Form 641 signed by client, narrative of counseling visit, marketing material, or any other documentation that is being worked on, such as Business Plan, Brochures, Marketing Plan, etc. Verify that files are complete and counseling narratives are sufficiently substantial to support continuity. i.e. Another counselor should be able to read the narratives and continue counseling. DOTR may also make telephone calls to clients as well.

A. Program Compliance

1. The WBC maintains a strong working relationship with the District Office. Have there been any changes since the mid-year review?
2. Have there been any changes since the mid-year review on the way your organization executes your original proposed plan to:
 - use the SBA as a resource partner and maintain communication with the DOTR;
 - participate with the SBA in conferences and special programs for women;
 - include the SBA in outreach activities and events;
 - promote SBA programs to the WBC's clients;
3. Have there been any changes since the mid-year review to your website?

B. Management

1. Is a 100% full-time WBC Program Director employed by the WBC who is responsible for its day to day operation. Have there been any changes since the mid-year review?
2. Have there been any changes to the scope of work?
3. Provide a listing of all current employees of the WBC with the following information:
(Please insert more rows if needed).

Name	Job Title	% of Time Spent on this Project

C. Reporting

1. Are your reports submitted to headquarters in Washington on a timely basis?
2. Have there been any changes since the mid-year review regarding the validity of data collection and that data is verified through systematic monitoring?
3. Do you systematically or manually update your quartering information to EDMIS?
4. If you do not manually upload your EDMIS data, what system/service provider do you use?

D. Financial Integrity

1. As the Director of the Women’s Business Center, do you have control of all program resources, including control of the program budget and other financial transactions?
2. Do you have organizational and operational functions in place that provide you with assurances that all funds (federal and non-federal) are adequately accounted for and recorded?
3. Are there any recommendations that were found during the last site visit or financial review? If so, have necessary steps been taken to make corrections/adjustments?
4. Are all program income funds properly accounted for and invested back in the WBC program?
- 5.. Provide a list of all program income from sources other than training.
6. Have you received match funds (non-federal, in-kind and program income)?
7. Are the WBC Financial records in the financial system maintained separately from the financial records of other projects conducted by the recipient?
8. Are the financial records maintained separately by grant budget year? Please submit chart of accounts.
9. Do **all** checks and other financial transactions pertaining the WBC expenditures get signed by at least two employees, one of which is the WBC Program Director?

E. Certification

I certify that the responses and information provided on this review are accurate and correct to the best of my knowledge.

WBC Name
Program Director

Signature and Date

WBC GRANT MONITORING STATEMENT

Name of WBC	
Project Director	
Address:	
City and State:	
Phone	
Period Reviewed	
Grant/Cooperative Agreement #	

I. SCOPE

II. ACTIONS

III. RECOMMENDATIONS

DOTR SIGNATURE AND DATE

IV. RECEIVED IN OWBO

OWBO PROGRAM MANAGER SIGNATURE AND DATE

SAMPLE

WBC GRANT MONITORING STATEMENT

Name of WBC	
Project Director	
Address:	
City and State:	
Phone	
Period Reviewed:	
Grant/Cooperative Agreement #	

I. SCOPE

This examination was conducted by Ms. Just Anybody, DOTR.

A. Review of the WBC’s Mid-Year WBC Review Checklist showed one item requiring further review in more detail. Employees remain the same along with time spent working on the WBC. Also cash match funds were received and spent. Copies of the checks were reviewed and verified.

OR

A. Review of the Semi-Annual WBC Review Checklist showed several items needed to be reviewed in more detail.

1. Cash match has not been met. Documents show that match has been obtained but not spent for the 5 month period.

2. Change in key personnel not approved by OWBO.

3. No training events are taking place.

B. There were two recommendations from last year’s Year-End Review and have been resolved..

C. The programmatic portion of this review was conducted at the Women’s Business Center with Anyone, Director of the WBC and the financial portion was conducted at the financial offices of the WBC’s grant recipient, ARWBC with Mr. Anybody, Comptroller.

D. For the programmatic part we reviewed random training files and counseling files. The financial part consisted of a random review of transactions from ledgers.

In counseling client files we looked for signed 641s, along with pertinent documents such as business plans, marketing plans, loan information, client brochures, etc. A list of the counseling files reviewed is in the District Office file.

In training files we looked for 888s, attendee lists, brochures with disclaimers, any listed program income and fees. A list of the training files reviewed is in the District Office file.

F. We performed a random review of transactions from the financial area of the grant. A list of pertinent Account Details is attached to this report. A full list of various bills reviewed is in the District Office file.

II. ACTIONS

A. All client files contained signed 641s along with counseling narratives which were substantial and other appropriate documentation. In cases where there were loans obtained, files had copies of emails, etc. from the client making reference to such.

B. All training files had 888s, attendee lists, etc. Some did not have actual paper brochures just page that was on the web site, but all had appropriate SBA disclaimers.

OR

B. There were no training files to review. Even though EDMIS showed training events the WBC did not have any training files to review.

C. In the random review of transactions from the financial ledgers we found an invoice for services from MyTown which was for services for the period August 1, 2007 through December 14, 2007. This bill was paid out of the 2008 funds. Another Bill from YourTown was for a workshop presenter for a workshop done in September, 2007. That bill was also paid out of the 2008 funds. I then reviewed the transactions and picked other bills that could have the same problem. A copy of Account Details is attached to this report. A full list of various bills reviewed is in the District Office file.

I was assured by the accountant that the appropriate amount would be backed out from the grant funding for the two bills. She also assured me that she would review all other transactions to make sure that did not happen in other instances.

OR

C. In the random review of transactions from the financial ledgers did not find any problems with the invoices paid or any of the transactions.

III. RECOMMENDED ACTIONS

No recommended action at this time.

OR

Because of the above actions taken by the Accountant, I **do not** have any recommended action to be

taken at this time

OR

By the time I returned to the office I received a letter from the Accountant showing the transactions performed to back out the amounts from the mentioned bills. Her e-mail also said that other transactions had been reviewed for accuracy. See attached e-mail.

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DOTR SIGNATURE AND DATE

RECEIVED IN OWBO

OWBO PROGRAM MANAGER SIGNATURE AND DATE