Community Services Block Grant

Program and Fiscal Monitoring Process and Guidelines

Effective Date: October 1, 2021

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Overview

The Community Service Block Grant (CSBG) program was created to address the causes and conditions of poverty in communities. Through a network of Community Action Agencies, Community-Based Organizations, and Native American Tribes, a range of services is provided to meet the needs of low-income New Yorkers in all of New York’s 62 counties. The New York State Department of State provides direction and support to local agencies to ensure that comprehensive services are provided.

As the CSBG administering agency, DOS establishes goals and objectives which guide program evaluation, monitoring, and oversight. Department of State, in partnership with the Department of State Bureau of Fiscal Management (Fiscal), ensures compliance with Federal and State statutes, laws, policies and procedures, and the executed contract. Department of State is the primary liaison with grantees, monitoring programs as well as offering training and technical assistance in areas such as governance, management, and program operations. Fiscal provides financial contract oversight, auditing and monitoring of fiscal expenditures related to CSBG funds.

Program and Fiscal Monitoring

In Federal Fiscal Year (FFY) 2015, the Department of State (DOS) revised its CSBG monitoring procedures to address new accountability measures established by the U.S. Department of Health and Human Services through Information Memorandum #138. These changes were implemented beginning in FFY 2016. During FFY 2021, DOS once again revised the monitoring guide to reflect updates and improvements to monitoring processes which will take effect October 1, 2021.

In accordance with Public Law 105-285, Section 678B, codified at 42 U.S.C. 9914, as amended, monitoring activities will be conducted to determine whether eligible entities meet performance goals, administrative standards, financial management standards, and other requirements set by the State. Monitoring includes reviews to ensure compliance with provisions of the New York State Master Contract for Grants to the satisfaction of the Department of State, as guided by New York State Laws, the U.S. Department of Health and Human Services annual grant award, the CSBG State Plan, the Uniform Guidance applicable to CSBG, Generally Accepted Accounting Procedures (GAAP), grantee policies and procedures, audit requirements for federal awards, and all related rules and regulations (hereinafter “Rules and Regulations”), and other provisions that apply. Monitoring in accordance with the provisions of the New York State Master Contract for Grants will take several forms including, reviews of reports and financial records, audits, and information in support of services.

DOS implements a three-pronged approach to monitoring. The first prong consists of periodic monitoring visits (includes review of documents such as audits, progress reports, etc.). The second prong is the federally mandated comprehensive assessment process conducted tri-annually (Triennial Review for Accountability and Compliance with Standards). The third is an annual compliance review (Annual Compliance Review of Organizational Standards) of CSBG organizational standards. The compliance review for the organizational standards involves an annual self-assessment to be done by the grantee followed by a desk review by DOS staff.

Routine monitoring and the triennial assessment processes utilize a comprehensive approach to reviewing, assessing, and evaluating CSBG grantees with the goal of improving the quality of services provided to individuals, children, families, and communities. The fourth prong consists of Fiscal monitoring is conducted through reviews of agency books and records, and review of reports and audits. Monitoring is proactive, results oriented, and conducted to provide assistance to grantees to improve their capacity to achieve measurable results, and to meet the requirements of CSBG.

General Responsibilities

Monitoring, comprehensive assessment and organizational compliance reviews are conducted by Community Services Program Analysts (PA) and Fiscal Field Representatives (FFR) assigned to individual grantees. DOS staff will conduct on-site monitoring and desk reviews of each grantee during the contract year. Monitoring is designed to provide DOS access to agency programs, services, documents, and records along with provision for technical assistance and training as needed or requested. Desk reviews of documents, reports, and expenditures will complement visits throughout the year. These reviews may consist of, but are not limited to, the program and fiscal activities as defined below.
Program Monitoring Activities

Department of State utilizes a variety of tools and activities to monitor both eligible entities and discretionary grantees. These are designed to gather relevant information to assist in monitoring the performance of entities funded through New York State’s CSBG allocation. Monitoring activities include determining overall compliance with executed contracts, assessing outcomes, and providing targeted technical assistance as needed.

Program Monitoring Assessment Tools

DOS will utilize program monitoring tools to identify areas of concern and items of potential risk that may require increased monitoring. The recommended minimum number of DOS visits per year is two for program and two for fiscal. Based upon the scoring of each assessment tool and areas of concern identified through the fiscal year, the frequency of visits may be increased to 3 or more each year.

Triennial Assessment (TRACS) Tools (Attachment 2)

DOS CSBG Annual Program Monitoring Frequency Assessment Tool (Attachment 1).

Annual Compliance Review of Organizational Standards (ACROS) (Attachment 3)

Individual Monitoring Plan (IMP) (Attachment 4)

This monitoring requirement applies only to Community Actions Agencies (CAA), not Native American Tribes or Community Based Organizations (CBO) receiving discretionary funding

Individual Monitoring Plan (IMP)

An Individual Monitoring Plan (IMP) is developed and shared with each grantee prior to the start of the new program year. The purpose of the IMP is to establish and define monitoring activities to facilitate an effective partnership between the grantee and DOS during the program year. The tailored monitoring plan determines the number/purpose of visits and will ensure compliance in the administration of the CSBG and supporting contract, technical assistance, and training needs, along with the minimum number of program and fiscal visits. Additional visits may be conducted based on monitoring outcomes observed throughout the year.

This monitoring requirement applies only to CSBG Eligible Entities, not Native American Tribes or Community Based Organizations (CBO) receiving discretionary funding

Grantee Services Contact Report (GSCR)

Program monitoring is documented within the Grantee Services Contact Report (GSCR), and considers the following items and areas of performance:

- **CSBG/Organizational Funding:**
  - Provide feedback, technical assistance, and follow-up to each grantee in the preparation, accuracy and completion of the contract and amendment processes.
  - Discuss anticipated and/or recommended changes in the contract work plan as the contract year progresses.
  - Verify the agency is submitting required contracting documents and reports as required.
- **Governance:**
  - Certification of Board List: Review board file or member documentation to ensure compliance with tripartite board legislative requirements and bylaws. The PA will maintain a copy of the Board Tracking Form.
  - Observe and monitor how CAA boards function by attending board meetings
  - Review board documentation including manuals, practices, guides, etc. for compliance with bylaws, and state and federal requirements.
  - Board Engagement: to ensure adherence to organizational standards.
- **Organizational Operations:**
Review and maintain updated copies of various agency operational documents (i.e. Succession Plan*, Personnel Policies*, Certificate of Incorporation*, Strategic Plan*, Community Needs Assessment*, etc.).

- Program(s)/Service(s) and CSBG Eligibility:
  - Each agency may be visited to observe CSBG-funded programs. Each visit may include a review for compliance with the official poverty guidelines issued in the federal register by the United States Department of Health and Human Services, as amended. Feedback is provided if reviews determine that an agency is rendering services to those who are not income eligible for CSBG services to ensure that problems do not persist.
  - PAs will monitor outcome performance as recorded in the quarterly PPRs submitted by each grantee and provide technical assistance, as needed, to address significant variances in projected over actual outcomes. PA will verify the accuracy of outcomes reported.
  - As a result of monitoring, the number of visits may change.

- Reports submitted to DOS:
  - Verify the agency has sufficient means including staffing, data collection system, etc. to collect and report on outcomes. Agencies are expected to use data for planning purposes to ensure that the agency will begin the new contract with a clear understanding of the information to be collected and reported throughout the year and, ultimately, included in the annual program report.
  - Review final reporting requirements with staff and provide technical assistance, if needed, to complete the Annual Report.

- Technical Assistance and Training1:
  - Provide access to training and technical assistance, as needed, to assist CSBG Boards of Directors in achieving required tripartite compliance*.
  - Provide access to training and technical assistance on the reporting tools to address contract requirements pertaining to the Annual Report (Smart Forms) and PPRs.
  - Provide access to technical assistance to those agencies in the process of updating their Community Needs Assessments and Strategic Plans to ensure that these processes are in compliance with the National Organizational Standards*.
  - ACROS/TRACS Provide advance or follow-up technical assistance and training, as needed, to assist each agency in satisfying the National Organizational Standards and NYS contracting requirements.*
  - As a result of monitoring, the level of visits to provide technical assistance may change.

* These monitoring requirements apply only to CSBG Eligible Entities, not Native American Tribes or Community Based Organizations (CBO) receiving discretionary funding.

Board Review
To maintain eligibility for CSBG funding, each eligible entity must comply with federal and state statutes regarding board composition and function. Grantees are required to have on file with DOS a list of current board members. The list must be updated as changes occur and certified annually by the PA. The GSCR will include an affirmation by the PA that the list of board of director members appears to be valid and the “Certification of Board List and Board File Review” form must be prepared and submitted with the GSCR (see the attached form, “Certification of Board List and Board File Review” in Attachment 8). If a PA is unable to verify this information, it must be documented in the GSCR along with a specific timeframe by which the required information is to be provided. If the information is not provided by the specified time, the matter may result in a finding or deficiency (see page 10).

This monitoring requirement applies only to CSBG Eligible Entities, not Native American Tribes or CBOs receiving discretionary funding.

Board Member Tracking
As part of the board file review, DOS will maintain a Board Member Tracker Form. This form will be utilized to update and maintain

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1 Training and Technical Assistance provided by NYS DOS or training partners
board member verification throughout the contract year. It is the responsibility of each agency to submit appropriate board-related
documentation (e.g. board minutes, appointment letters, democratic selection documentation, etc.) to DOS to ensure ongoing
compliance with tripartite board legislative requirements. CSBG eligible entities are required to provide updates on the status of
board membership changes as they occur.

*This monitoring requirement applies only to CSBG Eligible Entities, not Native American Tribes or Community Based Organizations (CBO) receiving discretionary funding*

**Attend Board and Committee Meetings**

DOS Staff may participate in board meetings for each assigned agency to observe board function and to share information. Additional visits with board or board committees may be scheduled as determined by the IMP or as needed. The “Board Meeting Observation” form that documents observations of the meeting will be prepared and submitted with the GSCR, as applicable. *(See Attachment 5)*

*This monitoring requirement applies only to CSBG Eligible Entities, not Native American Tribes or CBOs receiving discretionary funding.*

**Program/Service Review**

Program and service review is conducted for all contracts with CSBG funds including entitlement, discretionary, special projects, disaster relief, CARES, and technical assistance. This is accomplished by reviewing the data provided in the four quarterly program progress reports, through periodic observation of the programs in operation, and desk reviews of various documents such as those identified under GSCR. It is the responsibility of the CSBG funded entity to ensure that the Program Progress Report Narrative explains each program(s) progress or challenges in meeting the planned outcomes.

**Refunding Process**

DOS monitoring includes compliance with timelines for administrative processes, including contract development and execution. The Refunding Application package, as allowed by executed contract terms and conditions, contains all required federal and state forms and documents. The refunding package is sent to the grantee and technical assistance is provided as needed. Payment cannot be made on a contract until the refunding process is complete and the contract amendment is executed. Similarly, contracts requiring amendment, generally of the budget or workplan, cannot receive funding for the amended budget line until the amendment is fully executed. DOS must comply with NYS Office of Comptroller requirements in all refunding and amendment processes. Grantees will receive training and technical assistance in the preparation of documents. Each document will have a due date; it is critical for grantees to comply with due dates to ensure timely flow of funding, and to prevent interruption in local services.

**Regional Meetings**

Regional meetings with assigned agencies may be held to share information, provide training and technical assistance, determine joint priorities and activities, enhance collaboration, and obtain input on state administration. Related expenses are allowable under the contract and should be included in the contract budget.

**Specialized Technical Assistance and Support**

1. Training and technical assistance are made available and provided directly by the DOS staff and/or other designated providers to CSBG eligible entities on an as needed basis. Agencies can request training and technical assistance directly from their assigned DOS PA or FFR at any time. FFRs may provide feedback on allowable costs, appropriate allocations, and other funding related feedback.

2. Additional discretionary funding for training and technical assistance may be available for CSBG eligible entities when deemed appropriate and reasonable by DOS. CSBG eligible entities may request discretionary funds to support reasonable training or other assistance costs targeted at bringing the grantee into compliance or preventing non-compliance with the terms and requirements of the CSBG Act. While these funds are limited, requests can be made directly to DOS by any CSBG eligible entity at any time. Once a request is received, it is reviewed by a team of fiscal, program and legal staff at DOS to determine whether the request is reasonable and appropriate under the circumstances presented.

3. Specialized services and supports are provided during and after a disaster or crisis. Agencies are encouraged to become active members of their local emergency management teams. Agencies in areas affected by a disaster...
should contact DOS immediately when requesting emergency assistance.

Fiscal Monitoring Activities

Fiscal Reviews:
FFRs conduct both on-site visits and desk reviews for the primary purpose of monitoring expenditure of CSBG funds and risk that negatively impacts CSBG programming. Monitoring includes a general review of the overall fiscal integrity of the grantee, as well as an in-depth review of related books and records, and fiscal activities. Samples of grantee expenditures are tested for compliance with all Rules and Regulations.

For routine monitoring, the assigned FFR will contact assigned grantees to schedule visits. Unannounced visits may be conducted, as needed. The number of visits per grantee will vary and may change over the course of any period of time depending upon the results of the Fiscal Monitoring Frequent Assessment (FMFA) review, the needs of the grantee, and financial risks identified through any DOS monitoring activity.

FFRs will:
1. Complete a Fiscal Monitoring Frequency Assessment annually for each grantee
2. Conduct a comprehensive review of expenditures of CSBG funds and agency financial practices to ensure compliance with all Rules and Regulations, and other provisions that apply.
3. Provide feedback on areas of concern related to contract requirements, allowable costs, and questioned or unallowed expenditures.
4. Conduct a general review of the overall fiscal integrity of the grantee.
5. Follow-up on concerns noted in the quarterly Fiscal and Program Attestation.
6. Provide limited guidance regarding CSBG forms and reports and contract requirements to grantee fiscal staff and board and finance committee members, as needed.
7. Provide feedback to PAs regarding findings, and other areas of concern that may impact compliance with the executed contract.
8. Review refunding applications, contracts, amendments, financial reports, unaudited financial statements, and state and federally required reports.
9. Conduct Triennial Review for Accountability and Compliance with Standards (TRACS) reviews and provide feedback on agency indicators.
10. Prepare a GSCR-F after each monitoring visit. Upon finalization, distribute the GSCR-F to the grantee Executive Director, Finance Director, Board Chair and appropriate DOS staff.

To achieve the general monitoring responsibilities noted above, The FFR will conduct reviews of the grantee’s books and records. Documents to be reviewed may include, but are not limited to:

- revenue and expenditure reports
- general ledger transaction detail
- payroll registers and allocation reports
- time sheets and corresponding personal activity reports (PARS)
- agency and contract budgets
- bank statements and corresponding reconciliations
- indirect cost agreements/cost allocation plans
- invoices, cancelled checks and other disbursement documentation
- independent audit(s)
- tax filings
- insurance policies
- balance sheets, trial balances, aged payable and receivable reports
- Fiscal Policy and Procedure manuals
- board/committee meeting minutes and document
Fiscal Reviews and Grantee Services Contact Report - Fiscal (GSCR-F)
Fiscal monitoring is documented within the GSCR-F form (see Attachment 8). FFRs will meet with staff during a visit to review expenditure and fiscal information in support of the executed contract. The GSCR-F is completed and returned to the grantee to demonstrate the status of the visit. Findings will be noted, and recommendations are made which will include deadlines for grantee response and/or correction in the form. Corrections or resolutions to findings are the responsibility of the grantee and should be communicated to the FFR as soon as possible.

Fiscal Monitoring Frequency Assessment (FMFA) Tool
A FMFA will be prepared by the FFR annually for each eligible entity. The purpose of the FMFA is to identify and assess areas of concern and items of potential risk that may require increased fiscal monitoring. The recommended minimum number of fiscal visits per year is two. Based upon the scoring of the FMFA or other issues identified through routine monitoring, this number may be increased to three, four or more. (Attachment 7)

The CSBG Funded Contract
CSBG services are subject to the terms and conditions of the New York State Master Contract for Grants. Grantees shall perform work and meet program objectives summarized in the contract in accordance with the provisions of the contract, and program and fiscal guidelines. The budget establishes a plan for expending funding under the awarded contract and is executed by the grantee, DOS, the NYS Attorney General, and the NYS Office of the State Comptroller.

All obligations must be incurred during the approved term identified on the face page of the New York State Master Contract for Grants and will be consistent with the approved line item budget and workplan. Deviation from the approved line item budget does not create a liability of the Department of State. Amendment requests shall be submitted for review and require prior written approval. Requests shall be reviewed upon receipt by DOS and may be approved subject to funding availability and compliance with guidance listed above. Proposed budget amendments will result in a transfer of funds among program activities or budget cost categories. Grantees will have the opportunity to request budget amendments at the end of each budget period upon review of unaudited financial statements if variances are identified. All amendments must comply with allowable costs identified by HHS and must support approved programming.

The grantee shall maintain accurate books and records of contract related expenditures pertinent to the performance under the contract. The grantee agrees to maintain such records in accordance with record retention requirements outlined in the contract. The NYS Office of the State Comptroller, the NYS Attorney General or any other entity authorized to conduct an examination of books and records shall have access during the hours of 9 a.m. and 5 p.m., Monday through Friday at an office of the grantee within New York State, or if not available, at a reasonable mutually agreeable location within the State for the term listed above for the purposes of inspection, auditing and copying. Information outlining grantees responsibilities are detailed in the NYS Master Contract for Grants.

CSBG 2020 CARES Act Supplemental Funds Monitoring Activities
DOS will integrate CSBG CARES Supplemental monitoring activities into the routine monitoring scheduled for all CSBG entitlement grantees. A CSBG CARES GSCR and GSCR-F will be generated as a result of the supplemental programmatic or fiscal review.

Identifying and Reporting Significant Issues Involving CSBG Grantees:

Process for Program Analyst or Fiscal Representative Identifying and Reporting Observations/Findings/Deficiencies
There are three classifications for issues that may require special attention and further action that are identified during a monitoring visit or through other means: Observations, Findings, and Deficiencies. To determine proper classification and response, consultation may be needed with Program and/or Fiscal Supervisors and DOS legal counsel. Supervisors and legal counsel should be consulted as a matter of course any time non-compliance is found, and a Notice of Deficiency (NOD) is contemplated.
**Observations (Training and Technical Assistance/Recommendation of Practice change or improvement)**

An Observation is not a violation of laws, regulations, cost principles, contracts, State Plans, or policies. While Observations are not Findings or Deficiencies, they require attention because they may be opportunities for improvement. Examples of an Observation may be methods to increase participant access to the grantee’s locations to remedy a sustained drop in services provided or adopting an internal control procedure to mitigate the risk of the misuse of funds. DOS will provide training, technical assistance and/or recommendations that will assist the agency in addressing the area requiring attention.

**Findings**

Findings are minor or short-term violations of laws, regulations, cost principles, contracts, State Plans, or policies. Findings can be corrected by a grantee through simple actions. For example, a grantee’s board may not comply with tripartite composition requirements after an unexpected resignation, but the grantee promptly fills the vacancy. Or, a grantee removes a small immaterial disallowance from the CSBG ledger and charges it to the appropriate funding source.

Findings will be documented in the Grantee Services Contact Report. A Finding may also be memorialized in a Letter of Concern. If appropriate, DOS may provide or arrange for training and technical assistance to address the Finding. Grantees are expected to correct a Finding immediately or within a reasonably short time. For example, the timeframe in which to correct a tripartite composition Finding may take into account the next regularly scheduled board meeting, the timeframe necessary to follow the democratic selection process, or upcoming elections that may impact eligible public officials or their representatives. A grantee that is not able to correct a Finding within the required timeframe may submit a written request to DOS explaining the circumstances that have prevented the grantee from correcting the Finding and the anticipated date of correction. DOS, in its sole discretion, may extend the time in which a grantee is to correct a Finding. Findings that proliferate or remain uncorrected may become Deficiencies.

**Deficiencies**

Deficiencies are substantial or long-term violations of laws, regulations, cost principles, contracts, State Plans, or policies. Examples of Deficiencies include lack of compliance with tripartite composition requirements across board meetings, a significant material disallowance, fraud, and abandonment by the grantee of the services to be performed under the contract. DOS will address Deficiencies according to section 678C of the CSBG Act (42 USC § 9915) and HHS’s Information Memorandum #116, Corrective Action, Termination, or Reduction of Funding. Deficiencies will be documented in the Grantee Services Contact Report and will generally require a written Notice of Deficiency. A Notice of Deficiency will require the grantee to correct the Deficiency, discuss whether training and technical assistance is appropriate, and whether a Quality Improvement Plan will be required.

**Annual Compliance Review of Organizational Standards (ACROS)**

All eligible entities are required to comply with the 58 (50 for public entities) Organizational Standards identified in HHS Information Memorandum #138 (January 26, 2015). The State is required to verify compliance annually. In guidance to the States, The U.S. Department of Health and Human Services permits the States to verify compliance based on a desk review of a self-assessment conducted by the grantee. For the purpose of creating a uniform process for the grantee self-assessment, DOS is requiring all eligible entities to use the Organizational Standard Self-Assessment Tool created by the Community Action Partnership.


Documentation submitted to substantiate compliance will be reviewed by the assigned PA and FFR. Areas of non-compliance will be identified, and training and technical assistance arranged as needed. For standards requiring a longer

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2 Generally, not in excess of 90 calendar days
3 Generally, in excess of 180 calendar days without substantial improvement or progress
timeframe to address, a quality improvement plan will be created to monitor progress.

The grantee self-assessment will be due annually on January 31st and the review will take the place within approximately 90 days.

**Triennial Review for Accountability and Compliance with Standards (TRACS)**

Only the cover page, general information and first Organizational Standard are included within this document for review. (Attachment 2)

**Purpose**

The TRACS was designed by DOS to comply with the CSBG Act, §678B, codified at 42 U.S.C. 9914, which requires each state to conduct a full review of each eligible entity at least once during each three year period, and to assess compliance with the organizational standards put forth by the United States Department of Health and Human Services (HHS) in Community Services Block Grant (CSBG) Information Memorandum #138 (as published on January 26, 2015).

The TRACS was created in consultation with representatives from NYSCAA, the CSBG Advisory Council, and several Community Action Agencies (CAA). The TRACS was shared with all NYS eligible entities in March 2015 for review and comment.

**Process**

Prior to an assessment, DOS will send blank TRACS forms to the CEO and board chair of the eligible entity. The eligible entity is responsible for gathering responsive documentation to support each standard and its corresponding indicators. Within each standard there is a list of document examples that may assist in demonstrating compliance. Grantees may provide any document to demonstrate compliance and may do so on-site or prior to the assessment date. Staff from DOS will review the documents submitted for each standard and its associated indicators to verify whether the indicators have been met.

It is the responsibility of the eligible entity to provide specific documentation to support each standard and corresponding indicator.

**Rating**

Two scores will be assigned to each assessment. One for compliance with the CSBG National Organizational Standards and the other for compliance with the indicators. Both ratings are based on the percentage of compliance documented compared to the total number of applicable standards and total number of applicable indicators which were determined to be “met.”

**Reports**

A discussion draft, including findings, observations, and recommendations, will be provided to the CEO and board chair of the eligible entity electronically after the conclusion of the review. The eligible entity will have the opportunity to comment on the content of the draft report. Comments must be received from the grantee within 45 calendar days upon receipt of the draft report.

Based on the results of the review, a meeting may be held with the grantee prior to preparation of the discussion draft.

Upon receipt of comments, a final report will be prepared and issued to all members of the board of directors, the CEO or Executive Director and the CFO or Fiscal Director. The final report will include relevant information from the discussion draft and will include comments received from the grantee. The final report will be available to the public upon written request.

**Follow Up**

Following the TRACS process, if DOS finds an eligible entity is not meeting an indicator, standard or set of indicators, DOS may prepare a Technical Assistance Plan (TAP) (see IM #138) to identify training and technical assistance resources and outline a time frame for the eligible entity to meet the standard(s). Violations may result in development of a TAP listing requirements and/or recommendations for the unmet indicators. The DOS PA and FFR will verify progress made by the agency in carrying out the recommendations in the plan during visits.

If appropriate, DOS may initiate action in accordance with section 678C of the CSBG Act (42 U.S.C. § 9915), including issuance of a Notice of Deficiency and the establishment of a Quality Improvement Plan (QIP) with clear timelines and
benchmarks for progress.

In the event that, based on its assessments of the eligible entity, DOS determines the eligible entity is moving toward meeting standards, under a technical assistance plan, QIP, or other oversight mechanism, and no ongoing significant deficiencies or material weaknesses have been noted, DOS will continue to constructively engage the eligible entity to meet standards as required.

The failure of an eligible entity to meet multiple standards, or in cases where one or more serious deficiencies (including but not limited to, contractual non-compliance, financial irresponsibility, failure to adequately provide services, conversion, fraud, corruption or abuse) may reflect deeper organizational challenges and risk. In those cases, DOS must determine whether it may be necessary to take additional actions, including initiating action to reduce or terminate funding, in accordance with section 678C of the CSBG Act (42 U.S.C. § 9915; see also, CSBG IM 116, “Corrective Action, Termination, or Reduction of Funding,” issued May 1, 2012).

In the event that a Federal entity (Office of Community Services, Office of the Inspector General or any of its agents) requests information for the purpose of a federal investigation/audit, NYS DOS will permit and cooperate in accordance with Section 678D of the CSBG Act. Federal requests for information will first be acknowledged by DOS Program, then reviewed by NYS DOS Program/Fiscal/Legal/Executive. Once the response has been approved for release, it will be submitted to the appropriate federal authority.
Attachments
(The following attachments should be used as examples only. The templates may have been updated. Please consult your PA if a blank template is needed for use.)

- DOS CSBG Program Monitoring Frequency Assessment Tool (Risk Assessment) – (Attachment 1)
- TRACS (Attachment 2)
- ACROS (Attachment 3)
- Individual Monitoring Plan (IMP) – (Attachment 4)
- Grantee Services Contact Reports (GSCR) – (Attachment 5)
  - GSCR (Entitlement/Discretionary)
  - CSBG Board Member Tracking Form
  - Certification of Board List and Board File Review Form
  - Board Meeting Observation Form
- CARES GSCR (Attachment 6)
- Fiscal Monitoring Frequency Assessment tool – (Attachment 7)
- Grantee Services Contact Report – Fiscal (GSCR-F) – (Attachment 8)
- Grantee Services Contact Report – Fiscal – Site Visit Attendance Record (GSCR-FA): (Attachment 9)
- CSBG IM 138: Establishment of Organizational Standards for Eligible Entities - (Attachment 10)