



OSHA INSTRUCTION

U.S. DEPARTMENT OF LABOR

Occupational Safety and Health Administration

DIRECTIVE NUMBER: [FIN 02-00-004]

EFFECTIVE DATE: [March 07, 2016]

SUBJECT: Financial and Administrative Monitoring of OSHA Grants and Cooperative Agreements

ABSTRACT

Purpose: This Instruction establishes procedures for monitoring the financial and administrative aspects of OSHA grants and cooperative agreements.

Scope: OSHA National and Regional Offices

References: See references in paragraph III of the Directive.

Cancellations: OSHA Instruction FIN 02-00-003, Financial and Administrative Monitoring of OSHA Grants and Cooperative Agreements, October 17, 2003.

State Impact: This instruction is not a Federal Program change requiring State adoption or response, but State Plans are encouraged to consider its implications for their operations.

Action Offices: OSHA National and Regional Offices

Originating Office: Directorate of Administrative Programs

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Approval: By and Under the Authority of
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Executive Summary

This Instruction provides guidance to Occupational Safety and Health Administration (OSHA) National and Regional offices to ensure uniform procedures in the financial and administrative monitoring of OSHA grants and cooperative agreements, including the State Plan 23(g) grant program, Consultation 21(d) cooperative agreements, and Training 21(c) grants.

Significant Changes

This Instruction:

- Updates references to OMB, DOL, OSHA and other Federal regulations.
- Updates references to SF-425 Federal Financial Report (FFR).
- Updates information on closeout procedures and eliminates reference to DLMS 2 Chapter 800 on closeout.
- Updates references to OMB Circulars A-21, A-87, A-102, A-110, A-122, and A-133 as well as 29 CFR parts 95, 96 and 97 to OMB 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and DOL exceptions at 2 CFR 2900.
- Appendix D has been added to provide sample questions related to Internal Controls, Accounting Controls, and Federal Financial Report (FFR).

Financial and Administrative Monitoring of
OSHA Grants and Cooperative Agreements
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Financial and Administrative Monitoring of OSHA Grants and Cooperative Agreements

I. PURPOSE

This Instruction provides procedures for monitoring the financial and administrative aspects of OSHA grants and cooperative agreements.

II. SCOPE

This Instruction applies to all Regional Administrators and National Office elements directly or indirectly engaged in the financial and administrative operations of grants and cooperative agreements including the State Plan 23(g) grant program, Consultation 21(d) cooperative agreements, and Training 21(c) grants.

III. REFERENCES

The following directives and policies, whether a part of the grant package or incorporated by reference, are applicable to the OSHA 23(g) grant program, 21(d) cooperative agreements, and Training 21(c) grants:

- A. Grant Agreement: General Provisions and Supplemental Assurances, Public Law (P.L.) 91-596, December 29, 1970; Amended in P.L. 105-197, July 16, 1998.
- B. Occupational Safety and Health Act P.L. 91-596, approved December 29, 1970, and amended in P.L. 105-197, July 16, 1998.
- C. OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) 2 CFR 200, approved December 26, 2013, and DOL exceptions 2 CFR 2900, approved December 19, 2014.
- D. DLMS 2-900 Grant and Procurement Management.
- E. Federal Managers' Financial Integrity Act of 1982, P.L. 97-255, approved September 8, 1982.
- F. Cash Management Improvement Act of 1990; 31 CFR 205.
- G. Consultation Policies and Procedures Manual (CSP 02-00-002), November 19, 2015 – Chapter 9.
- H. State Plan Policies and Procedures Manual (CSP 01-00-004), September 22, 2015 – Chapter 5.
- I. Administering OSHA Discretionary Grant Programs (TED 03-00-002), September 25, 2008.

IV. CANCELLATIONS

This Instruction cancels or supersedes the following directive:

OSHA Instruction FIN 02-00-003, Financial and Administrative Monitoring of OSHA Grants and Cooperative Agreements, October 17, 2003.

V. STATE IMPACT

This Instruction is not a Federal Program Change requiring State adoption or response, but States are encouraged to consider its implications for their operations.

VI. ACTION INFORMATION

- A. Responsible Office: Directorate of Administrative Programs, Office of Financial Management, Division of Grants Management.
- B. Action Offices: National and Regional Offices.
- C. Information Offices: National and Regional Offices.
- D. Action Required: Regional Administrators and the Director of Administrative Programs shall ensure that financial and administrative monitoring of the OSHA grant and cooperative agreement programs is conducted in accordance with sections IX and X of this Instruction and that the activities are coordinated with program monitoring.

VII. ORIGINATING OFFICE

Directorate of Administrative Programs.

VIII. BACKGROUND

The 23(g) grants and 21(c) grants were established by P.L. 91-596 on December 29, 1970. The 7(c)(1) Consultation program was established under P.L. 91-596 on December 29, 1970. This program was later codified under section 21(d) in P.L. 105-197 on July 16, 1998. This document is being modified to ensure uniform procedures in the financial and administrative monitoring of these programs. Uniform procedures will continue to place emphasis on accountability, financial integrity and internal controls. This document also is being modified to update references that apply to OSHA grants and cooperative agreements.

IX. RESPONSIBILITIES

The financial and administrative monitoring of grants and agreements are a shared responsibility of the Regional and National Offices as

defined below:

- A. Regional Administrators. Each Regional Administrator shall:
1. Assume responsibility for monitoring the financial and administrative practices and procedures of the grantees/recipients in the Regions in accordance with this Instruction.
 2. Alert the Assistant Secretary, the Director of Administrative Programs, and the Director of Cooperative and State Programs to serious problems with a grantee's/recipient's financial or administrative operations that appear to threaten the program or are contrary to established policies.
 3. Review financial and administrative changes that have significant program and budget impact and recommend a course of action to the National Office.
 4. Coordinate financial monitoring reports with responsible program staff to ensure program integrity.
 5. Include financial and administrative monitoring findings in all program monitoring discussions held with the grantee/recipient and in program evaluation reports.
 6. Include program monitoring findings in all financial and administrative monitoring discussions held with the grantee/recipient.
- B. Director of Administrative Programs. The Director of Administrative Programs shall be responsible for the development of appropriate financial management support for the program through the Division of Grants Management, Office of Financial Management. The Division shall:
1. Provide financial and administrative assistance to the Regions in their monitoring responsibilities by:
 - a. Interpreting OMB and DOL grant regulations.
 - b. Providing financial reports on the status of grant funds.
 - c. Ensuring that all stakeholders have adequate access to the DOL grant management system.
 - d. Updating financial monitoring guidelines.
 2. Review closeout reports accepted by the Regions in the DOL grant management system.
 3. Assess the effectiveness of Regional monitoring by reviewing reports, follow-up reports and other activities of the monitors, and conduct periodic on-site reviews of the Regional grant financial and administrative monitoring.

X. PROCEDURES

The purpose of financial and administrative monitoring is to provide guidance to the grantees/recipients on effectively managing the funds authorized under a given award. The financial and administrative monitoring process is ongoing, shall be implemented during all phases of the grantee's/recipient's activities, and shall be coordinated with the program monitoring.

- A. Approach. The Regional Administrator, through his/her designee, shall assume the responsibility for monitoring each OSHA grant/cooperative agreement and the related financial and administrative activities.
 - 1. Monitoring involves the process of reviewing the financial and administrative operations of the grantee/recipient. This includes the financial management systems, personnel systems, procurement, property management, and budget procedures. (See Appendix B).
 - 2. The monitor(s) shall have ample knowledge of all financial and administrative aspects of the grantee's/recipient's operations.
- B. Review of Quarterly and Closeout Financial Reports. The Regional Administrator, through his/her designee, shall assume responsibility for the grantee's/recipient's submission of a Federal Financial Report (FFR) on a quarterly basis.
 - 1. Reviewing involves ensuring that the grantee's/recipient's FFR is submitted and certified via the DOL grant management system for the quarters ending December, March, June and September, and for the closeout report; and ensuring that the information included in the report is complete. If the FFR quarterly report is not submitted within 30 days after the end of the financial quarter, or the FFR closeout report is not submitted within 90 days after the end of the performance period, follow up with the grantee/recipient is required. Discrepancies in the reports also require follow up and resolution with the grantee/recipient.
 - 2. The Regional Office has 15 days after the FFR due date to process the financial report.
- C. Site Visits. The Regional Administrator shall ensure that each Consultation 21(d) recipient and State Plan 23(g) grantee is visited

at least once every two years and that Training 21(c) grantees are visited annually. More frequent monitoring visits may be conducted if resources are available or if necessary to ensure grantee's/recipient's compliance. At least three weeks prior to the visit, the Regional Administrator shall notify the grantee/recipient in writing of the proposed visit. (See Appendix A)

1. Opening (Entrance) Conference. Upon arrival at the grantee's/recipient's location, the financial monitor shall meet with all principals on the grant/cooperative agreement to discuss the monitoring visit. This discussion shall take the form of a briefing. The grantee/recipient shall be advised of the purpose of the visit, the monitor's activities during the visit, and the exit conference, which will occur at the conclusion of the visit.
2. Exit Conference. At the conclusion of the site visit, an exit conference shall be held with the same principal officials who were present at the opening conference. During this conference, the officials shall be informed of the findings of the visit. The grantee/recipient shall be advised that a written report will be sent to them on the findings. Those items in the written report requiring corrective action should be addressed by the grantee/recipient within 30 days of the date of the report.

D. Report of Visit. Upon completion of a visit, the monitor shall prepare and the Regional Administrator shall transmit a "Report of Visit" which shall set forth the findings in the financial and administrative areas and, where appropriate, recommend corrective actions. (See Appendix C)

1. The site visit report shall be transmitted by the Regional Administrator to the grantee/recipient within 30 calendar days after the visit. To be effective, reports that recommend immediate corrective actions shall be transmitted to the grantee/recipient as soon as possible after such a visit.
2. A report requiring corrective actions should include a list of specific deficiencies, including non-compliance with Federal regulations and questioned costs, found during the visit and recommendations for correction.
3. In response to this report, the grantee/recipient shall submit a schedule for completion of the corrective actions within 30 days of the date of the report. During the subsequent visit, progress on the completion of the corrective actions should be reviewed and noted in the report.

4. If a grantee/recipient fails to take corrective actions, the Region shall recommend a course of action to the National Office, Directorate of Administrative Programs within 60 days of the date of the report. The National Office, Directorate of Administrative Programs shall be consulted in determining whether a questioned cost will be disallowed.

Appendix A
Notice of Monitoring Visit to the Grantee/Recipient
Sample Letter

Date

(Grantee/Recipient Name and Address)

Dear (_____):

On (Date), _____ (the name of the monitor) will be visiting you for the purpose of reviewing the financial and administrative areas of the _____ (identify program being monitored) grant/cooperative agreement for FY _____. This visit is in accordance with the OSHA Instruction on Financial and Administrative Monitoring of OSHA Grants and Cooperative Agreements. During the visit, the monitor will review all financial and administrative aspects of your grant. Their visit should be helpful to you in administering your grant/cooperative agreement, and they will try to respond to any questions or concerns you may have. Please be sure that the appropriate personnel and all appropriate financial and administrative documents are available for their review. I am hopeful that your meeting with them will be successful.

Sincerely,

Regional Administrator

Appendix B
Financial Monitoring Guidelines - Grants and Cooperative Agreements

A. Site Visit Guidelines

Note: These guidelines list areas subject to review during on-site reviews. Financial monitoring need not be restricted to these items nor must it include all the items in a single visit. The financial monitor's knowledge of day-to-day operations of the grant/cooperative agreement will dictate the areas reviewed.

1. Monitor grantee's/recipient's compliance with the financial and administrative management requirements of the grant/cooperative agreement, and offer technical assistance.
2. Review accounting system and procedures of grantee/recipient including sampling of records and source documents, reconciliation of the financial reports and general ledger, and verification of claimed costs to the general ledger system.
3. Make sure that recipient is in compliance with Federal financial regulations.
4. Review the grantee's/recipient's personnel management system. The following should be checked:
 - a. Staffing Pattern
 - b. Timekeeping: Policies and Procedures
 - c. Payroll records and time cards of the personnel, especially those who work less than 100 percent on the grant or agreement
 - d. Compliance with semi-annual certifications, if appropriate
5. Review the following to determine compliance with OMB, DOL, OSHA, and other Federal financial regulations:
 - a. Cash Management
 - b. Financial Reports and Source Documents
 - c. Application of Indirect Cost Rate
 - d. Compliance with Administrative Costs Limitations
 - e. Travel: Policies and Procedures - Sample review
 - f. Petty Cash: Policies and Procedures
 - g. Budgeting
 - h. Non-Federal Share: Documentation
6. Review property management system for compliance with DOL and OMB rules and regulations.
7. Review procurement procedures for compliance with established Federal regulations:
 - a. Methods of Subcontracting
 - b. Subcontractor Performance: Policies and Procedures -

- Review reports
 - c. Prior Regional Approval for Restricted Procurements
 - d. Appropriate Bidding Procedures
8. Review grantee/recipient plans for compliance with audit requirements of DOL and OMB regulations.
 9. Review the findings of the most recent single audit for implementation of administrative findings.
 10. Review recommendations from previous site monitoring visit for implementation.

B. Review of Financial Reports

The Regional Administrator's (RA) representative shall review and analyze the quarterly Federal Financial Report (FFR) in the DOL grant management system for completeness, accuracy, and evidence of sound fiscal management in accordance with grant and fiscal policies established by OMB, DOL, OSHA, and other Federal agencies. The RA's representative review and accept the reports once submitted within 15 days after the FFR due dates. The RA's representative shall ensure that the quarterly financial reports are submitted and certified by the grantee/recipient within 30 days after the end of each quarter, and a financial closeout report within 90 days after the grant expires.

C. Closeout Procedures

Closeout is the process by which a Grant Officer determines that all applicable administrative actions concerning a grant or agreement (with the exception of an audit) have been completed by the recipient after the expiration date of the period of performance. The RA's representative works with the National Office to ensure that grants and agreements are closed out in a timely and orderly manner. The National Office has the overall responsibility for these activities but the RA's representative is involved as well with the following:

1. Overseeing the timely closeout of the grant or agreement.
2. Coordinating activities at closeout with the grantee/recipient.
3. Ensuring that the grantee/recipient has completed the financial closeout reports and that the RA's representative has reviewed and accepted the reports.

Closeout Report. A financial closeout report must be submitted by the grantee/recipient in the DOL grant management system no later than 90 calendar days after the expiration of the period of performance. The closeout report is separate from (and in addition to) the final quarterly FFR.

The closeout report becomes accessible after the submittal of the last quarterly FFR report that is marked "Final." The RA's representative shall review, analyze and accept the closeout report in the same manner as the quarterly FFRs.

Closeout Extension. If a closeout extension is deemed necessary, the grantee/recipient must submit in writing a request for an extension that explains why the grant/cooperative agreement cannot be completed in a timely manner and the date it will be completed. The RA representative will review the request and respond to the recipient with an approval or disapproval of the request. The RA representative will transmit the correspondence to the National Office for inclusion in the official file. The RA representative coordinates in advance all closeout extensions with the National Office. Any extensions beyond 60 days must be approved by the National Office. Once approved, the closeout extension date will be updated in the Payment Management System (PMS) by the National Office. If the situation occurs where a drawdown request is made after the 90-day closeout period and there was no closeout extension, the National Office will contact the RA representation to justify the drawdown. The RA's representative has to respond back to the National Office for the drawdown request to be approved.

The grantee/recipient must provide the RA representative an interim (preliminary) closeout report for review. The closeout report is entered in the DOL grant management system but is not certified by the grantee/recipient. The grantee/recipient must notify the RA's representative when the interim closeout report is ready for review in the DOL grant management system. The RA's representative shall coordinate the extension, review the interim report and notify the National Office that the report is available.

Appendix C
Sample Report – Report of Monitoring Visit

Report On: _____ (Indicate Program Monitored)

Prepared By:

Date of Report:

Date of Visit:

Period Covered:

Grantee/Recipient:

Address:

Key Personnel:

Overview of the Grant/Cooperative Agreement *(Background information about the management and operation of the grant/cooperative agreement)*

Program Resources *(Identify funding – original and amendments - provided for grant period from Federal and non-Federal sources)*

On-Site Review

Scope of Review (Identify areas covered during site visit, including discussions on program monitoring findings)

Findings (Identify and provide details for any finding)

Recommendations (Provide recommendations for correction of identified findings)

Appendix D – Sample Questions Internal Controls

Monitoring the internal control process ensures that safeguards are in place to assure that all grant property is used solely for authorized purposes; that there are processes to prevent unauthorized disbursement or purchases; and that no one person controls cash and other assets through the entire financial transaction lifecycle. To the extent possible, the grantee/recipient should segregate responsibilities for monetary actions; maintaining traceable accounting records; and authorizing transactions. Where possible, in payroll activities, the grantee/recipient should separate the timekeeping, payroll preparation, payroll approval, and payment functions.

1. Are proposals for Federal awards coordinated with and approved by the organization's business management officials prior to submission to the agency?
2. What segregation of duties are currently in place to ensure system checks and balances? Please attach any written policies or procedures that are being used.
3. Are there specific officials designated to approve payroll and other major monetary transactions?
4. Is there adequate segregation of duties between cash disbursements and receipts?
5. Are there procedures in place to maintain receipts and trace them to the financial reports?
6. Are the bank/financial statements promptly reconciled to the accounting records, and reconciled by someone other than the person handling cash, disbursements and maintaining accounting records?
7. Is there adequate separation of duties for timekeeping and payroll approval?
8. How does the organization safeguard against unauthorized purchases and unauthorized disbursement of funds?
9. Does the grantee/recipient have travel policies? How do they authorize and track travel-related expenditures?
10. If there were previous findings, were the corrective actions and resolutions applied properly and consistently to safeguard against future issues?
11. How are the grant/cooperative agreement records retained? Is the storage method going to be accessible three years beyond the grant/cooperative agreement end date?

Appendix D - Sample Questions (continued)

Accounting Controls

Where feasible, the grantee/recipient should have written accounting policies and procedures to ensure uniform practices in budgeting, accounting, cash management, contracting, timekeeping, Federal draws, record retention, allowable costs and other accounting areas. The cash draws should be necessary and reasonable, and the timing and amount of such draws should be as close as possible to the actual disbursement of grant funds for the payment of reasonable, allowable and allocable costs incurred by the grant.

1. What procedures does the organization have in place for the cash draws?
2. How does the organization determine the amount of the cash draws?
3. Is the cash drawn down expended within three business days? If not, is the cash promptly returned?
4. Are there mechanisms in place to minimize the time between the transfer of funds and disbursements to pay allowable costs?
5. Does the grantee/recipient ensure that the subrecipients conform to the same standards of timing and amount so as not to exceed cash needs?
6. What method of accounting does the grantee/recipient use? Are they reporting on an accrual basis?
7. How are Federal funds tracked and identified in the accounting system?
8. Are sources of non-Federal funds identified and tracked in the accounting system?
9. Are accounting records supported by source documentation (e.g., paid bills, cancelled checks, payrolls, contract and subgrant award documents, etc.)? If not, explain why.
10. Who are the key accounting staff and what are their specific responsibilities in the organization? Who is the custodian of the accounting records?
11. How are travel and related expenses reimbursed to staff? Are there written procedures?
12. How are shared expenses allocated and tracked (e.g., rent, phones, utilities, etc.)? Are these methods in writing?
13. Can the grantee/recipient produce records for payments of supplies, equipment and contracted services? Are they sufficient and are they reasonable, allocable and allowable for the program?
14. Is the organization in compliance with Single Audit Act regulations?
15. Does the grantee/recipient have an established process for debt collection for the subrecipient, or contractor or another organization?

16. Does the grantee/recipient have procedures in place to ensure that debts are collected?
17. Is there written evidence, such as timesheets, that consistently show that costs are allocated properly to the grant/cooperative agreement?
18. Is there written evidence that staff time is tracked properly for administrative versus program costs?
19. Can the grantee/recipient demonstrate that the budget that was submitted with the grant application compares to their actual expenditures? Do any modifications need to be made after making that comparison?
20. Are grant funds being paid to individuals listed in the grant application? Are grant funds being paid to individuals that are not listed in the grant application?
21. Are the timesheets/effort allocations methods allocating time fairly and equitably to the grant?
22. If there are staff listed for less than 100% of their time on the grant, is the time allocation correct?
23. Does the grantee/recipient have a currently approved indirect cost rate agreement with their cognizant Federal agency? If not, what is the status of the agreement?
24. Are all administrative costs less than 25% as required by the program?
25. Has the grantee moved more than 10 percent of the total grant amount between different cost categories based on the currently approved budget? If so, did the grantee seek prior approval?
26. Has the grantee moved any funds in or out of the indirect cost category?
27. If the grantee/recipient has a petty cash fund, what are the policies and procedures for this fund?
28. Is the grantee/recipient in compliance with policies and procedures for travel processing?
29. If the grantee/recipient designated overmatch funds for the award, did the grantee/recipient expend the designated amount? If not, why not?

Appendix D - Sample Questions (continued)

Federal Financial Report (FFR)

The grantee/recipient must maintain records and receipts for all financial activity on the grant/cooperative agreement. Detailed records should be kept for supporting documentation on all obligations, expenses, contracts/subrecipients and must be traceable to the submitted quarterly FFR, including closeout. Accurate and complete disclosure of financial activity including subrecipients must be reported on each FFR report and closeout. Once the grant/cooperative agreement period end date has occurred, the grantee/recipient must not enter into any new obligations. The 90-day closeout period should be used to finalize all expenses.

1. Are the quarterly FFR reports consistently submitted within the 30-day time frame for each quarter?
2. Can the grantee/recipient show supporting documents, cash drawdowns and receipts used to develop the quarterly financial report for a given quarter? Are these amounts accurately reported? If not, what improvements need to be made?
3. Are the timing of cash drawdowns correctly reported on the financial report?
4. If the grantee/recipient has subrecipients, is there a system in place to ensure that the subrecipients are reporting the financial results of their activities on an accrual basis and is it timely?
5. If the grantee/recipient has subrecipients, is there a policy or contract clause for financial reporting?
6. If there is cash on hand on the FFR, can the grantee/recipient show that the funds were used within three days or returned promptly?
7. Does the grantee/recipient report expenses in the appropriate quarter in which they were incurred and carry the cumulative totals forward to the next reporting quarter?
8. If there are refunds, are they recorded properly on the FFR and/or returned promptly?
9. Are the current period's incurred expenditures reported in the correct quarter for Federal share of expenditures on the FFR?
10. When a recipient share is required, does the total recipient share on the FFR accurately reflect the full required share? If there was a Continuing Resolution (CR), does the total recipient share amount reflect at least the CR amount?
11. If there is a recipient share required in the grant agreement, was the supporting documentation reviewed for the grantee's/recipient's share of expenditures to ensure that this amount is non-Federal and is reported correctly?

12. If program income is earned, does the grantee/recipient show that this income was spent on allowable grant activities related to the program income?
13. Was the closeout FFR submitted within the 90-day required time frame?
14. On the closeout FFR, do the expenditures match the cash draws, or are there adjustments that need to be made to either update the report or draw funds down to accurately reflect expenditures and draws? Do these total expenditures reconcile with the grantee's/recipient's accounting records?
15. On the closeout FFR, were there any large variances between the prior quarter and closeout column for an unobligated balance of Federal funds? If so, why and was it allowable?
16. On the closeout FFR, if there is an unobligated balance of Federal funds, what was the reason for not expending the grant funds?
17. On the closeout FFR, did the grantee/recipient enter into any new obligations or were obligations increased due to timing?
18. When reviewing closeout activity on the FFR, did the grantee/recipient draw down funds for allowable costs incurred within 90 days after the grant performance period end date?
19. On the closeout FFR, when a recipient share is required, did the grantee/recipient at a minimum meet the recipient's share of expenditures as listed on the SF-424/SF-424A?
20. On the closeout FFR, if program income was earned during the grant period, has it been fully expended?
21. On the closeout FFR, if indirect expenses were approved in the grant agreement, was the amount calculated in accordance with the rate approved in the indirect cost rate agreement?