

The Hopi Tribe
Subrecipient Monitoring

For COVID-19 GRANT APPLICATION

As a recipient of the U.S. Treasury State and Local Fiscal Recovery Fund (“FRF”, Assistance Listing 21.027), The Hopi Tribe will be fully responsible for any funding it distributes to entities outside the Tribe such as schools, businesses, villages and other organizations.

The Hopi Tribe will be responsible for monitoring the financial activities of any subrecipients that receive distributions from the Tribe of this COVID-19 funding.

Subrecipients will only be awarded funds for expenditures that were incurred on or after March 3, 2021, will be incurred on or before December 31, 2024 and fall into the following broad categories:

1. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector (not including direct cash assistance to households); or
3. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.

OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) (“Uniform Guidance”), specifically 200.331, requires pass-through entities to evaluate each subrecipient’s risk of noncompliance in order to determine the appropriate monitoring level.

OMB 200.331 (a) (5) states: *“A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient’s records and financial statements as necessary for the pass-through entity to meet the requirements of this part”*

OMB 200.331 (b) (d) states: *“Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.”*

Please complete the following application and submit to the Hopi Tribe Pandemic Recovery Committee (“HTPRC”) so the Hopi Tribe can properly perform a risk assessment pursuant to Subrecipient Monitoring requirements:

Financial Management System:

1. What type of accounting software system do you utilize?

2. Is your accounting software system cloud based?

3. How are Federal funds identified and tracked in your accounting system?

4. Are sources of non-Federal funds identified and tracked separately in the accounting system?

5. Do you utilize a Chart of Accounts and Accounting Manual?

6. Does the accounting manual describe the criteria for an obligation?

7. Are accounting records supported by source documentation?

8. Does the system provide for prompt and timely recording and reporting of all financial transactions?

9. Please provide a copy of your December 2022 Bank Account Reconciliation for your main operating account. If December 2022 Reconciliation is not yet completed, please provide a copy of the most recent Monthly Bank Reconciliation completed.

Policy and Procedures

1. Do you have written policy and procedures to adequately administer Federal grant programs such as procurement? When and how were the policies and procedures approved?
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2. Do you have a conflict of interest policy for your employees? When and how was the policy approved?
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Cash Management

1. Is someone other than the person who is responsible for signing checks reconciling the bank accounts?
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2. Are payment vouchers or supporting documents identified by grant number, date, and expense classification?
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3. Are all disbursements controlled by a check register? Do some disbursements utilize a credit card?
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4. Do supporting documents accompany checks when they are submitted for signature?
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5. Are invoices or vouchers approved in advance by authorized officials?
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Audit Requirements

1. Are you required to have a Single Audit under 2 CFR 200 Subpart F as having expended more than \$750,000 in Federal funds?
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2. Please attach a copy of the most recent audit report completed.
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3. Were you a subrecipient of the Coronavirus Relief Fund (“CRF”)? Did you meet all reporting compliance requirements related to the CRF?
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Treasury Reporting Requirement

1. Do you have a Unique Entity ID (UEI) issued by SAM.gov?

All subrecipients and contractors are required to have a Unique Entity ID (UEI) and have that number included as part of the reporting process. The UEI is the replacement for the previously used DUNS numbers, and they are issued by SAM.gov.

I _____ hereby certify that the above information is true and correct and, if requested by The Hopi Tribe, can provide documentation in support of this information.

Name and Signature

Date

Title

<i>For Committee Use Only</i>	
Date Received: ___/___/___	Date Processed: ___/___/___
Processed By: _____	