



Fiscal Assessment Checklist for MIECHV Leadership



On receiving MIECHV funding, awardees agree that their awards and all related activities are subject to all provisions of [45 CFR §75](#). This set of regulations presents the administrative and fiscal regulations, allowable cost guidance, and audit requirements for receiving federal funds. Awardees also agree to maintain compliance with the funding requirements outlined in Title V of the Social Security Act, as well as HRSA's annual MIECHV Notice of Funding Opportunity (NOFO) and specific grant award terms and conditions.

The Fiscal Assessment Checklist provides MIECHV leadership with an “all-in-one-place” snapshot of required regulations and funding requirements. For each requirement, it also provides a set of questions designed to help awardees:

- Assess the suitability of systems currently in place to meet the requirement
- Identify existing systems that may need improvements

- Determine next steps for ensuring that these systems support fiscal compliance

This checklist should be reviewed and updated regularly to ensure that it captures the current state of compliance and reflects any necessary updates needed.

Who Is This Tool For?

The tool is for MIECHV directors and those fiscal management staff ultimately responsible for ensuring compliance. However, since good fiscal management depends on the active engagement of all employees with tasks that support the award from across the managing organization—including centralized services—we recommend completing the tool in collaboration with these stakeholders. Doing so will help you develop a comprehensive approach to financial management compliance that avoids “silos.”

[Visit the MIECHV Program website to learn more!](#)

How Is the Checklist Organized?

The regulations and requirements included in this checklist are organized according to the categories and fiscal requirement modules outlined in “MIECHV Operational Site Visits,” color coded by section:

- **General Fiscal Management**
- **Contracts and Subrecipient Oversight and Monitoring**
- **Single Audit and Other Reporting Requirements**
- **Cost Allowability and Limitations of MIECHV Funds**
- **Period of Availability**
- **Maintenance of Effort**

Within each category, the checklist includes these columns:

- **Requirement:** This column describes the systems a MIECHV awardee should have in place to address the requirements listed in the Source column (see below) in order to maintain compliance with the federal regulations, NOFO, and specific grant award terms and conditions of MIECHV funding. For tables marked with an asterisk (i.e., those requirements that are MIECHV-specific), this

column presents the specific requirement. For these tables, see the Appendix for a list of suggested systems.

- **Source:** This column tells you where to find details about the regulations or requirements. All relevant stakeholders should refer to the identified source and review the requirements. To assess the effectiveness of any compliance systems, it’s important to have a working knowledge of the regulation or requirement.
- **Status of Approved Policy/Process:** Use this column to write down whether you have an approved system in place to meet the requirement. As you analyze these systems, be sure to distinguish between written policies and actual procedures. Some requirements include explicit instructions to have written policies; others may simply require procedures. It is also important to understand that it is not enough to draft policies and procedures, but to implement them as well.
 - (1) means you have an approved policy/process with which you’re satisfied (i.e., it is current and addresses the requirement)
 - (2) means you have an approved policy/process that could be strengthened and/or updated
 - (3) means you do not have an adequate policy/process in place and need to create one

- **Approval Date:** Use this column to write down the date that your existing policy/process was approved, if you answered (1) or (2) in previous column.
- **Action Needed:** Use this column to write down the steps you need to take to develop a required policy/process or strengthen an existing one. Possible actions may include developing a new policy/process, reviewing a current policy/process, revising or updating an existing policy/process, providing training on existing policies/processes, and/or obtaining approval.
- **Person Responsible:** Use this column to write down the person(s) or position(s) responsible for enhancing, creating, and/or implementing the policy/process.
- **Date of Completion:** Use this column to document when all necessary actions have been taken.

How Much Time Should Completing This Checklist Take?

This is not a quick process, when done correctly. Therefore, it is ideal to move forward in phases, possibly one section at a time. Where possible, you should also pull together a team comprising both programmatic and fiscal staff to take part in the

review/assessment process. Defining roles and responsibilities, assigning tasks, and determining how to divide the project into manageable assignments with set timelines will help to make the assessment process less cumbersome—and perhaps even fun!

Post-Completion Checklist Review

Completing this checklist should not be a one-time endeavor. The checklist review should be completed periodically to identify any updates that may be needed to address changes in compliance requirements. Regular review also provides an opportunity to ensure that new policies and procedures have been incorporated into standard protocols, and that these changes are being applied.

To that end, take time to communicate to staff and other stakeholders all new policies and procedures, and provide them with the training necessary to implement them with fidelity. Be clear about the specific role each staff member plays in fulfilling award requirements.

Need Help?

Don't hesitate to contact your HRSA project officer, who will then coordinate with your TARC technical assistance team to provide additional support, as needed.

General Fiscal Management

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Budgeting process related to program planning activities	• 45 CFR §75.301					
Policy to acknowledge, record, and allocate an approved indirect cost or use of 10% de minimis rate	• 45 CFR §75.414					
Budget modification procedure, including MIECHV budget modification approval (as necessary, over \$250,000 or 25% of overall budget)	• 45 CFR §75.308					
Purchasing procedures for: • Micro-purchase • Small purchase • Sealed bids • Competitive proposals • Noncompetitive proposals	• 45 CFR §75.329					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Procurement procedures	• 45 CFR §75.329					
Inventory procedures	• 45 CFR §75.320(d)					
Fiscal procedures and financial systems that detail the accounting system's ability to report revenues and expenses separately by federal program and maintain records by federal program	• 45 CFR §75.302					
Fiscal procedures and financial systems to ensure required and regular budget oversight and expenditure analysis	• 45 CFR §75.302					
Fiscal procedure and system to manage drawdown of funds	• 45 CFR §75.302(b) (6)–§75.305 • "HHS Grants Policy Statement," page I-37					
Payroll procedures	• 45 CFR §75.430–§75.431					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Fiscal policies, procedures, and systems to ensure adequate documentation and proper allocation of time and effort tracking for personnel	• 45 CFR §75.303 • 45 CFR §75.430					
Conflict of interest policy	• 45 CFR §75.112					
Cost allocation plan (including certification)	• 45 CFR §75.416–§75.419 • Appendixes V and VI to 45 CFR §75					
Fiscal record retention and document destruction policy	• 45 CFR §75.361 • 45 CFR §75.363					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Policies and procedures to ensure all costs charged to the award are reasonable, allowable, and allocable to the award in accordance with the benefits received by the project	• 45 CFR §75, Subpart E: Cost Principles • 45 CFR §75.403 • 45 CFR §75.405 • HRSA NOFO: Funding Restrictions					
Policies and procedures for documenting and reporting time and effort	• 45 CFR §75.430					
Policies and procedures for cost allocation methodologies included in a cost allocation plan	• 45 CFR §75.405 • 45 CFR §75.415(b)					
Policies for defining and procedures for determining indirect and direct costs	• 45 CFR §75.412–§75.415 • Appendixes III and IV to 45 CFR §75					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Fiscal procedures and financial systems for general procurement standards, to include: • Documented procurement procedures, including policy and procedure for procuring consultants, contractors, and subrecipients • Procedure to ensure oversight of contractor performance • Written standards of conduct covering conflict of interest in selection, award, or administration of contracts • Procedures to avoid unnecessary acquisitions • Procedures to ensure maintenance of records detailing the history of procurements	• 45 CFR §75.327 • 45 CFR §75.327(a) • 45 CFR §75.327(b) • 45 CFR §75.327(c) • 45 CFR §75.327(d) • 45 CFR §75.327(i)					
Policy on use of program income	• 45 CFR §75.307					

Contracts and Subrecipient Oversight and Monitoring

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Fiscal procedure for subrecipient or contractor determination	• 45 CFR §75.351					
Process for executing subrecipient agreements incorporating applicable requirements outlined in the Uniform Administrative Requirements (UAR) and MIECHV statutory and programmatic requirements	• HRSA NOFO: Subrecipient Monitoring • 45 CFR §75.352					
Fiscal procedures and systems required of pass-through entity for ongoing subrecipient oversight	• 45 CFR §75.352(d)					
Process to clearly identify each subaward and ensure each subaward includes all the required documentation and all obligations cited in the Notice of Award (NOA)	• 45 CFR §75.352(a) • HRSA NOFO: Requirements of Subawards					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Fiscal procedures and systems to evaluate assessment of risk of noncompliance for each subrecipient	• 45 CFR §75.352(b) • HRSA NOFO: Requirements of Subawards					
Subrecipient monitoring plan including policies, fiscal systems, and procedures to adequately monitor the activities of subrecipients (financial and programmatic) to ensure that the subawards are used for authorized purposes	• 45 CFR §75.352(d)–(h) • HRSA NOFO: Subrecipient Monitoring and Implementation Oversight • Subrecipient Monitoring Manual for MIECHV Award Recipients					
Process to ensure subrecipients are registered in the System of Award Management (SAM) and provide their DUNS number	• HRSA NOFO: Budget, Contractual					

Single Audit and Other Reporting Requirements

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Policies and procedures to ensure independent financial audits are performed	45 CFR §75 Subpart F: Audit Requirements					
Fiscal systems and procedures to ensure Federal Financial Reporting (FFR) requirements are met	45 CFR §75.341-§75.343 - NOA for frequency of FFR reporting					
Policies and procedures to ensure Federal Funding Accountability and Transparency Act of 2006 (FFATA) reporting requirements are met	- HRSA NOFO: FFATA Reporting - NOA					

Cost Allowability and Limitations of MIECHV Funds*

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Ensure that not more than 10% of the award amount is spent on costs of administering the MIECHV award incurred by the awardee	• SS Act, Title V, §511(i)(2)(C) requires application of §504(d) • HRSA NOFO: Funding Restrictions • NOA					
Ensure that not more than 25% of the award paid to the entity for a fiscal year is used for conducting and evaluating a promising approach	• SS Act, Title V, §511(d)(3)(A)(iii) • HRSA NOFO: Funding Restrictions • NOA					
Ensure compliance with the limitation on use of the award to support direct medical, dental, mental health, or legal services	• HRSA NOFO: Funding Restrictions					

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Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Ensure that not more than 25% of the award is spent on recipient-level infrastructure costs, including administrative expenditures (further subject to the 10% limitation)	• HRSA NOFO: Funding Restrictions • NOA					

*Requirements are MIECHV-specific.

Period of Availability*

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
The awardee has established procedures to ensure that the award is in compliance with period of availability	• SS Act, Title V, §511(i) (3) • HRSA NOFO: Funding Restrictions • 45 CFR §75.309					
Ensure compliance with period of availability requirements	• HRSA NOFO: Key Requirements					

*Requirements are MIECHV-specific.

Maintenance of Effort*

Requirement	Source	Status of Approved Policy/Process (1, 2, 3)	Approval Date	Action Needed	Person Responsible	Date of Completion
Have established procedures to ensure compliance with maintenance of effort requirements	• 45 CFR §75.306 • SS Act, Title V, §511(f) • HRSA NOFO: Maintenance of Effort (MOE)/ Non-Supplantation					
The awardee has maintained its level of effort in compliance with program requirements	• 45 CFR §75.306 • SS Act, Title V, §511(f) • HRSA NOFO: MOE/ Non-Supplantation					

*Requirements are MIECHV-specific.

Appendix: Suggested Systems to Meet MIECHV-Specific Requirements

Requirement	Suggested Systems
Cost Allowability and Limitations of MIECHV Funds	
Ensure that not more than 10% of the award amount is spent on costs of administering the MIECHV award incurred by the awardee	Systems to ensure costs for administering the MIECHV award does not exceed 10% of the award amount: • Written policy stating no more than 10% of a MIECHV award can be used by the awardee for administrative expenses • Listing of types of activities that would be considered administrative • Procedure for allocating administrative expenses • Specific accounting codes for MIECHV administrative expenses • Timekeeping system that tracks administrative activities by employees • Process for regularly analyzing expenses to ensure 10% is not exceeded
Ensure that not more than 25% of the award paid to the entity for a fiscal year is used for conducting and evaluating a promising approach	Systems to ensure 25% limitation on use of funds for implementing a promising approach per fiscal year: • Written policy stating that no more than 25% of MIECHV funds can be used for implementing a promising approach per fiscal year • Procedures for allocating and tracking funds used by the awardee for implementing a Promising Approach HV Model • Specific accounting codes for expenses to be charged by MIECHV awardee to implement a Promising Approach HV Model • Process for regularly analyzing expenses to ensure 25% is not exceeded

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Requirement	Suggested Systems
Ensure compliance with the limitation on use of the award to support direct medical, dental, mental health, or legal services	Procedure documenting limitation on use of funds to support direct medical, dental, mental health, or legal services: • Written policies stating the limitations of the use of MIECHV funding for direct medical, dental, mental health, or legal services, outlining when it is appropriate to use MIECHV funds for those expenses and when it is appropriate to refer families to outside providers covered by other sources of funds
Ensure that not more than 25% of the award is spent on recipient-level infrastructure costs, including administrative expenditures (further subject to the 10% limitation)	Procedures and systems to limit the use of an award to no more than 25% for recipient-level infrastructure, including administrative expenditures: • Written policy stating no more than 25% of a MIECHV award can be used by the awardee for a combination of administrative and infrastructure expenses • Listing of types of activities that would be considered infrastructure • Procedure for allocating infrastructure expenses • Specific accounting codes for MIECHV infrastructure expenses • Timekeeping system that tracks infrastructure activities by employee • Process for regularly analyzing expenses to ensure 25% limit is not exceeded

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Requirement	Suggested Systems
Period of Availability	
The awardee has established procedures to ensure that the award is in compliance with period of availability	Fiscal procedures and financial systems to ensure compliance with period of availability requirements: • Written policy defining period of availability and the time frame for each award • Written policy on budgeting process based upon period of availability • Written procedures on allocating expenses between awards • Written procedures on analysis of expenses allocated to a grant award to ensure expenses are being charged to the correct grant period
Ensure compliance with period of availability requirements	Accounting system capable of separating MIECHV awards within a single grant period of availability: • Written procedures for entering budgets into accounting system based upon award and period of availability • Chart of accounts that identifies and tracks each grant award separately • Written procedures on producing accounting system-generated fiscal reports by award, including frequency of reporting and personnel that should receive the reports • Procedures for analyzing fiscal reports to ensure regular review and monitoring of budget to actual activity throughout the award period • Process for regularly analyzing expenses to ensure they are allocated to the correct award and recorded during the proper period of availability

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Requirement	Suggested Systems
Maintenance of Effort	
Have established procedures to ensure compliance with maintenance of effort requirements	Fiscal systems and procedures to ensure compliance with maintenance of effort requirements: • Written policy defining maintenance of effort requirements • Written policy on budgeting process to budget for maintenance of effort • Written procedures on collecting documentation and reporting on maintenance of effort • Process for analysis of documentation used to report maintenance of effort to ensure maintenance of effort requirements are being met
The awardee has maintained its level of effort in compliance with program requirements	Process to review compliance with level of effort requirements: • Process for analysis of documentation used to report maintenance of effort to ensure maintenance of effort requirements are being met and procedure to address any shortfall in meeting the maintenance of effort requirement