

**THE NAVAJO NATION  
JOHNSON-O'MALLEY PROGRAM**

**FISCAL MONITORING AND RECORDS REVIEW INSTRUMENT  
SCHOOL YEAR 2015-2016  
FISCAL YEAR 2015**

The Monitoring records and review instrument consists of three parts as follows:

- Part I: Checklist Section (Page 1-3)
- Part II: Findings/Recommendations/ Commendations
- Part III: Corrective Action Plan/Summary

Subcontractor: \_\_\_\_\_ Date of visit: \_\_\_\_\_

Subcontractor Number: \_\_\_\_\_

Entrance Conference: \_\_\_\_\_ Exit Conference: \_\_\_\_\_

Original Proposal \$ \_\_\_\_\_ Modification

Subcontract Amount: Mod: \$ \_\_\_\_\_

Persons Interviewed:

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

**PART I: CHECKLIST SECTION (PAGE 1-3)**

- | YES                      | NO                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Is current subcontract on file? If not, why? _____   |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Does it reflect the current budget?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Is the current budget modification on file?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Are periodic reviews made to avoid over-expenditures?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Is a separate fund account maintained for the Johnson-O'Malley Program?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Have two-thirds or 66% of funds been currently utilized? If not, why isn't the budget plan expended?                             |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Are year-to-date expenditure reports furnished to the (IEC) Indian Education Committee?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Are invoices submitted on a timely basis?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. If purchases and/or services are made near the end of the fiscal year, are they reviewed and invoiced to the proper fiscal year? |

10. Are final invoices submitted after encumbrances are paid?

11. Is Subcontractor Fiscal Year 2014 Closeout on file?

**100 PERSONNEL SERVICES**

YES

NO

1. Are separate payroll registers kept on file for JOM?

2. Did the initial payroll report for personnel begin July 2015?

3. Are personnel contracts on file?

4. Do personnel contracts reflect the current subcontract budget?

5. Is the current fringe benefit rate on file?

6. Is the current fringe benefit rate included in subcontract budget?

**200 TRAVEL AND PER DIEM**

YES

NO

1. Does the subcontractor use the local per diem and/or mileage rate? If not, which rate is used? \_\_\_\_\_

2. Does the JOM program follow a local district travel policy? If not, which travel policy? \_\_\_\_\_

3. Is there an established policy and procedures for JOM expenses and/or reimbursements? \_\_\_\_\_

**300 SUPPLIES AND MATERIALS**

YES

NO

1. Are supplies/materials approved and obtained through established subcontractor, policy and procedures?

2. *If applicable*- Are matching funds used to share cost for gas and oil? If not, why? \_\_\_\_\_

**400 LEASE/RENTAL/UTILITIES**

YES

NO

1. Are vehicle and equipment being leased or rented? If yes, how many? \_\_\_\_\_

2. Are lease/rental agreements on file and updated?

3. *If applicable*- Are matching funds used to share cost for office space, utilities, and telephone charges?

**500 CONTRACTUAL AND SPECIAL TRANSACTIONS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| YES                      | NO                       |  |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Are consultants contracted according to established district policy and procedures? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Are current insurance certificates on file?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Is current Independent fiscal audit report on file?                                 |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Is the current indirect cost rate for the Johnson -O'Malley Program on file?        |

**600 REPAIRS AND MAINTENANCE**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| YES                      | NO                       |   |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Are the equipment identified by BIA tags?                |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. <i>If Yes</i> -Are there service logs on file as needed? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Are there any unserviceable equipment?                   |

**700 EQUIPMENT:**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| YES                      | NO                       |  |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Is there a current inventory list available for Johnson -O'Malley equipment?                        |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Are the local established district procurement policies and procedures used in obtaining equipment? |

**PART II Findings/Recommendations/ Commendations**

**PART III Corrective Action Plan/Summary**

**Corrective Action Plan:**

The subcontractor is requested to respond to the monitoring findings and recommendations within twenty (20) working days of the date of this report.

Failure to operate the program in compliance with the law and according to the approved Subcontract Agreement after a warning will result in suspension, withdrawal, or withholding of the Johnson-O'Malley funds.

\_\_\_\_\_  
Senior Accountant

\_\_\_\_\_  
Date of Report