

## **DESK REVIEW**

A desk review focuses on one or more reimbursement requests, and can address one or more grants. All cost categories, items and supporting documentation related to the reimbursement are reviewed including, but not limited to, the organization's internal controls, procurement and contracting procedures and practices, compliance with specific grant requirements and guidelines, current and past audit reports, site visit reports conducted by program staff, previous monitoring reports and other correspondence, as well as performance input from Cal OES program staff. A limited scope payment review that focuses on one or more categories of cost for a specific payment may also be conducted.

### **Before the Review:**

Project Identification - One or more payments or projects are identified to be monitored.

Notification - At least thirty days prior to the time requested that information is due; the subrecipient will receive a letter notifying them of the upcoming review, which will include a detailed list of the documents that need to be sent to Cal OES. A copy of this letter will also be sent to the assigned Cal OES program staff. It is important that the subrecipient respond to these requests in the timeframe allotted to avoid delays in completing the monitoring process. In order to assist with the information gathering process, the monitor also calls to clarify what is required and to answer any questions you may have.

### **The Review:**

The Review - The Monitor will review the documentation that has been provided, and may contact staff to request clarification or additional information. Findings and observations will be based on the information that is provided during the review.

NOTE: Reviews that include one or more equipment purchases may require a brief on-site visit by the monitor, depending on the type and/or amount of equipment to be checked. The Monitor will schedule a time with the subrecipient to complete this portion of the review.

### **After the Review:**

Monitoring Report - The Monitor prepares a written report of the review and forwards the report to the subrecipient. The report documents all of the compliance issues, findings, observations and advisory recommendations along with the specific guidance citations associated with each. For more complicated reviews, the monitor may also conduct a telephone exit conference.

Corrective Action Plan - If the report contains findings, the subrecipient has 30 days from the date of the monitoring report either to dispute the findings with written comments and any supporting documentation, or to submit a Corrective Action Plan (CAP) specifying the plan to remedy the finding. The CAP must be fully implemented within six months from the date of the monitoring report. Follow-up reviews may be conducted by the Monitor to ensure timely implementation, as necessary.

Technical Assistance - The Monitor will follow up with the subrecipient to provide ongoing technical assistance to facilitate grant compliance, as needed. The subrecipient may also request technical assistance from Cal OES Monitoring staff for non-programmatic grant management activities. Programmatic technical assistance is provided by Cal OES Grant Program staff.