

YEAR-END WBC REVIEW CHECKLIST
Attach additional pages with responses if necessary

WBC: _____ Grant/Cooperative Agreement
#. _____

The purpose of the year-end review is to ensure the WBC is in compliance so that:

- 1) there is appropriate spending and eligibility
 - 2) key personnel are in place
 - 3) the WBC to be on pace to achieve milestones
 - 4) match being spent.
 - 5) training and counseling forms have been filled out and filed properly.
- A random sampling of training files (approximately 12 or more either electronic or hard copy), verify that files have SBA form 888, registration forms or sign-in sheets, attendee fees, evaluation forms, copy of brochure w/logo and disclaimers. (Program income should be listed in Box #15 on the 888s). Verify, where appropriate, that SBA is recognized by logo and disclaimer on marketing and all other promotional materials, including the WBC website.
 - A random sampling of counseling files (approximately 12 or more either electronic or hard copy and should include face to face, on-line, and telephone counseling). Each file should contain an SBA Form 641 signed by client, narrative of counseling visit, marketing material, or any other documentation that is being worked on, such as Business Plan, Brochures, Marketing Plan, etc. Verify that files are complete and counseling narratives are sufficiently substantial to support continuity. i.e. Another counselor should be able to read the narratives and continue counseling. DOTR may also make telephone calls to clients as well.

A. Program Compliance

1. The WBC maintains a strong working relationship with the District Office. Have there been any changes since the mid-year review?
2. Have there been any changes since the mid-year review on the way your organization executes your original proposed plan to:

- use the SBA as a resource partner and maintain communication with the DOTR;
 - participate with the SBA in conferences and special programs for women;
 - include the SBA in outreach activities and events;
 - promote SBA programs to the WBC's clients;
3. Have there been any changes since the mid-year review to your website?

B. Management

1. Is a 100% full-time WBC Program Director employed by the WBC who is responsible for its day to day operation. Have there been any changes since the mid-year review?
2. Have there been any changes to the scope of work?
3. Provide a listing of all current employees of the WBC with the following information: (Please insert more rows if needed).

| Name | Job Title | % of Time Spent on this Project |
|------|-----------|---------------------------------|
| | | |

C. Reporting

1. Are your reports submitted to headquarters in Washington on a timely basis?
2. Have there been any changes since the mid-year review regarding the validity of data collection and that data is verified through systematic monitoring?
3. Do you systematically or manually update your quartering information to EDMIS?
4. If you do not manually upload your EDMIS data, what system/service provider do you use?

D. Financial Integrity

1. As the Director of the Women's Business Center, do you have control of all program resources, including control of the program budget and other financial transactions?
2. Do you have organizational and operational functions in place that provide you with assurances that all funds (federal and non-federal) are adequately accounted for and recorded?
3. Are there any recommendations that were found during the last site visit or financial

review? If so, have necessary steps been taken to make corrections/adjustments?

4. Are all program income funds properly accounted for and invested back in the WBC program?
- 5.. Provide a list of all program income from sources other than training.
6. Have you received match funds (non-federal, in-kind and program income)?
7. Are the WBC Financial records in the financial system maintained separately from the financial records of other projects conducted by the recipient?
8. Are the financial records maintained separately by grant budget year? Please submit chart of accounts.
9. Do **all** checks and other financial transactions pertaining the WBC expenditures get signed by at least two employees, one of which is the WBC Program Director?

E. Certification

I certify that the responses and information provided on this review are accurate and correct to the best of my knowledge.

WBC Name
Program Director

Signature and Date

WBC GRANT MONITORING STATEMENT

| | |
|--------------------------------------|--|
| Name of WBC | |
| Project Director | |
| Address: | |
| City and State: | |
| Phone | |
| Period Reviewed | |
| Grant/Cooperative Agreement # | |

I. SCOPE

II. ACTIONS

III. RECOMMENDATIONS

DOTR SIGNATURE AND DATE

IV. RECEIVED IN OWBO

OWBO PROGRAM MANAGER SIGNATURE
AND DATE

SAMPLE

WBC GRANT MONITORING STATEMENT

| | |
|--------------------------------------|--|
| Name of WBC | |
| Project Director | |
| Address: | |
| City and State: | |
| Phone | |
| Period Reviewed: | |
| Grant/Cooperative Agreement # | |

I. SCOPE

This examination was conducted by Ms. Just Anybody, DOTR.

A. Review of the WBC's Mid-Year WBC Review Checklist showed one item requiring further review in more detail. Employees remain the same along with time spent working on the WBC. Also cash match funds were received and spent. Copies of the checks were reviewed and verified.

OR

A. Review of the Semi-Annual WBC Review Checklist showed several items needed to be reviewed in more detail.

1. Cash match has not been met. Documents show that match has been obtained but not spent for the 5 month period.

2. Change in key personnel not approved by OWBO.

3. No training events are taking place.

B. There were two recommendations from last year's Year-End Review and have been resolved..

C. The programmatic portion of this review was conducted at the Women's Business Center with Anyone, Director of the WBC and the financial portion was conducted at the financial offices of the WBC's grant recipient, ARWBC with Mr. Anybody, Comptroller.

D. For the programmatic part we reviewed random training files and counseling files. The financial part consisted of a random review of transactions from ledgers.

In counseling client files we looked for signed 641s, along with pertinent documents such as business plans, marketing plans, loan information, client brochures, etc. A list of the counseling files reviewed is in the District Office file.

In training files we looked for 888s, attendee lists, brochures with disclaimers, any listed program income and fees. A list of the training files reviewed is in the District Office file.

F. We performed a random review of transactions from the financial area of the grant. A list of pertinent Account Details is attached to this report. A full list of various bills reviewed is in the District Office file.

II. ACTIONS

A. All client files contained signed 641s along with counseling narratives which were substantial and other appropriate documentation. In cases where there were loans obtained, files had copies of emails, etc. from the client making reference to such.

B. All training files had 888s, attendee lists, etc. Some did not have actual paper brochures just page that was on the web site, but all had appropriate SBA disclaimers.

OR

B. There were no training files to review. Even though EDMIS showed training events the WBC did not have any training files to review.

C. In the random review of transactions from the financial ledgers we found an invoice for services from MyTown which was for services for the period August 1, 2007 through December 14, 2007. This bill was paid out of the 2008 funds. Another Bill from YourTown was for a workshop presenter for a workshop done in September, 2007. That bill was also paid out of the 2008 funds. I then reviewed the transactions and picked other bills that could have the same problem. A copy of Account Details is attached to this report. A full list of various bills reviewed is in the District Office file.

I was assured by the accountant that the appropriate amount would be backed out from the grant funding for the two bills. She also assured me that she would review all other transactions to make sure that did not happen in other instances.

OR

C. In the random review of transactions from the financial ledgers did not find any problems with the invoices paid or any of the transactions.

III. RECOMMENDED ACTIONS

No recommended action at this time.

OR

Because of the above actions taken by the Accountant, I **do not** have any recommended action to be taken at this time

OR

By the time I returned to the office I received a letter from the Accountant showing the transactions performed to back out the amounts from the mentioned bills. Her e-mail also said that other transactions had been reviewed for accuracy. See attached e-mail.

DOTR SIGNATURE AND DATE

RECEIVED IN OWBO

AND DATE

OWBO PROGRAM MANAGER SIGNATURE

