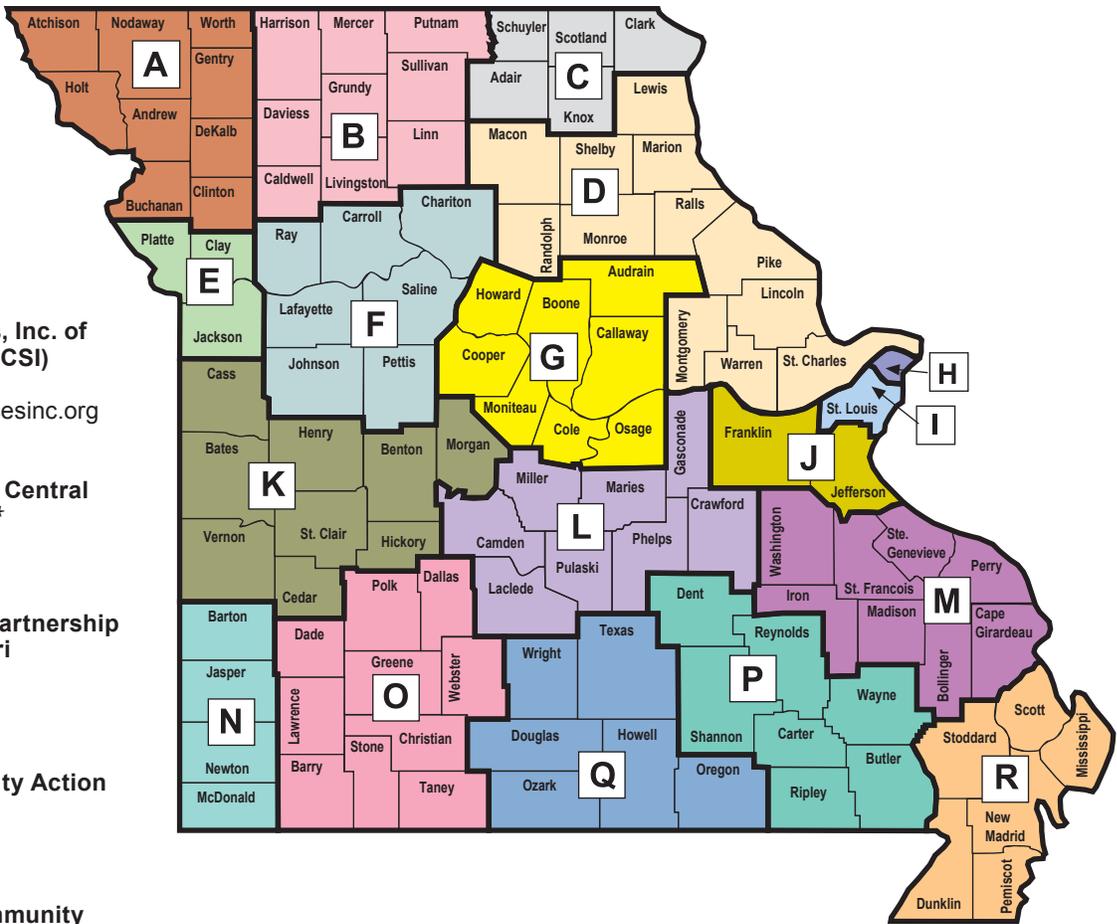


Low-Income Weatherization Assistance Program Service Areas



A **Community Services, Inc. of Northwest Missouri (CSI)**
660.582.3113
www.communityservicesinc.org

B **Community Action Partnership of North Central Missouri (CAPNCM)***
855.290.8544
www.capncm.org

C **Community Action Partnership of Northeast Missouri (CAPNEMO)****
660.665.9855
www.capnemo.org

D **North East Community Action Corp. (NECAC)**
573.324.2231
www.necac.org

E **United Services Community Action Agency (USCAA)**
816.358.6868
www.choose-hope.org

F **Missouri Valley Community Action Agency (MVCAA)**
660.886.7476
www.mvcaa.net

G **Central Missouri Community Action (CMCA)**
573.443.8706
www.showmeaction.org

H **Urban League of Metropolitan St. Louis, Inc. (ULMSL)**
314.615.3600
www.ulstl.com

I **Community Action Agency of St. Louis County (CAASTLC)**
314.863.0015
www.caastlc.org

J **Jefferson Franklin Community Action Corp. (JFCAC)**
636.789.2686
www.jfcac.org

K **West Central Mo. Community Action Agency (WCMCAA)**
660.476.2185
www.wcmcaa.org

L **Missouri Ozarks Community Action, Inc. (MOCA)**
573.765.3263 or 800.876.3264
www.mocaonline.com

M **East Missouri Action Agency (EMAA)**
573.431.5191
www.eastmoaa.org

N **Economic Security Corp. of the Southwest Area (ESC)**
417.781.0352
www.escswa.org

O **Ozarks Area Community Action Corp. (OACAC)**
417.862.4314
www.oac.ac

P **South Central Mo. Community Action Agency (SCMCAA)**
573.325.4255
www.scmcaa.org

Q **Ozark Action, Inc. (OAI)**
417.256.6147
www.oaiwp.org

R **Delta Area Economic Opportunity Corp. (DAEOC)**
573.379.3851
www.daec.com

* Formally known as Green Hills Community Action Agency

** Formally known as Northeast Mo. Community Action Agency

Weatherization Assistance Program – Administrative Office Locations

01 – CSI

Community Services Inc of Northwest Missouri

Executive Director: Bonnie Patterson
PO Box 328, 1212-B South Main
Maryville, MO 64468-0328
Phone: 660-582-3113
www.communityservicesinc.org
WX Director: Glenn Miller
gmler.csi@gmail.com
cell: 660-541-3950

05 – ESC

Economic Security Corporation of the Southwest Area

Chief Executive Officer: John Joines
PO Box 207, 302 Joplin
Joplin, MO 64802-0207
Phone: 417-781-0352
www.escswa.org
WX Director: Ryan Peterson
rpeterson@escswa.org
Phone: 417-781-4437

08 – ULMSL

Urban League of Metropolitan St Louis

President/CEO: Michael McMillan
3701 Grandel Square
St Louis, MO 63108-3627
Phone: 314-615-3600
www.ulstl.com
WX Director: Linda Harris
linda@urbanleague-stl.org
Phone: 314-615-3631

02 – DAEOC

Delta Area Economic Opportunity Corporation

Executive Director: Joel Evans
99 Skyview Dr
Portageville, MO 63873-9180
Phone: 573-379-3851
www.daeoc.com
WX Director: Jeanie Smallwood
jsmallwood@daeoc.com
Phone: 573-379-3851 X201

06 – CAPNCM

Community Action Partnership of North Central Missouri

Chief Executive Officer: Aaron Franklin
1506 Oklahoma Avenue
Trenton, MO 64683-2587
Phone: 660-359-3907
www.capncm.org
WX Director: Amanda Winter
awinter@capncm.org
Phone: 660-359-3907 X1065

09 – JFCAC

Jefferson Franklin Community Action Corporation

Executive Director: Jill Lombardo
PO Box 920, #2 Merchant Drive
Hillsboro, MO 63050-0920
Phone: 636-789-2686
www.jfcac.org
WX Director: Joe White
jwhite@jfcac.org
Phone: 636-789-2686 X141

03 – EMAA

East Missouri Action Agency

Executive Director: William Bunch
403 Parkway Drive, PO Box 308
Park Hills, MO 63601-3170
Phone: 573-431-5191
www.eastmoaa.org
WX Director: Dave Scheck
dscheck@eastmoaa.org
Phone: 573-431-5191 X3904

07 – CMCA

Central Missouri Community Action

Executive Director: Darin Preis
807-B N Providence Rd
Columbia, MO 65203-4359
Phone: 573-443-3500
www.showmeaction.com
WX Director: Lisa Goldschmidt
lisa-goldschmidt@showmeaction.org
Phone: 573-443-3500 x1407

11 – CAASTLC

Community Action Agency of St Louis County

Executive Director: Merline Anderson
2709 Woodson Road
Overland, MO 63114-4817
Phone: 314-863-0015
www.caastlc.org
WX Director: George Robnett
grobnett@caastlc.org
Phone: 314-201-0045

12 – MOCA**Missouri Ozarks Community Action**

Executive Director: David Miller
 PO Box 69, 306 S Pine St
 Richland, MO 65556
 Phone: 573-765-3263
 www.mocaonline.org
 WX Director: Melinda Smith
 msmith@mocacaa.org
 Phone: 573-765-3263 X182

15 – CAPNEMO**Community Action Partnership
of Northeast Missouri**

Executive Director: Penny Miles
 PO Box 966, 215 N Elson
 Kirksville, MO 63501-0966
 Phone: 660-665-9855
 www.nmcaa.org
 WX Director: Mindy Garrett
 mgarrett@nmcaa.org
 Phone: 660-665-9855 X43

18 – SCMCAA**South Central Missouri
Community Action Agency**

Executive Director: Judy Young
 PO Box 6, Old Alton Rd
 Winona, MO 65588-0006
 Phone: 573-325-4255
 www.scmcaa.org
 WX Director: Todd Richardson
 toddrichardsonscmcaa@hotmail.com
 Phone: 573-325-4255

13 – MVCAA**Missouri Valley****Community Action Agency**

Executive Director: Pam LaFrenz
 1415 S Odell Ave
 Marshall, MO 65340-3144
 Phone: 660-886-7476
 www.mvcaa.net
 WX Director: Rhonda Wickham
 wickhamr@mvcaa.net
 Phone: 660-886-7476 X841

16 – OAI**Ozark Action Incorporated**

Executive Director: Bryan Adcock
 710 East Main St
 West Plains, MO 65775-3307
 Phone: 417-256-6147
 www.oaiwp.org
 WX Director: Terry Sanders
 housedoctor@oaiwp.org
 Phone: 417-256-6147 X280

19 – WCMCAA**West Central Missouri****Community Action Agency**

Executive Director: Chris Thompson
 PO Box 125, 106 West Fourth St
 Appleton City, MO 64724-1402
 Phone: 660-476-2185
 www.wcmcaa.org
 WX Director: Jeff Moore
 jmoore@wcmcaa.org
 Phone: 660-476-2185 X1300

14 – NECAC**North East****Community Action Corporation**

Executive Director: Donald Patrick
 PO Box 470, 16 North Court St
 Bowling Green, MO 63334-0470
 Phone: 573-324-2251
 www.necac.org
 WX Director: Ken Schneider
 kschneider@necac.org
 Phone: 573-324-2251

17 – OACAC**Ozarks Area****Community Action Corporation**

Executive Director: Carl Rosenkranz
 215 S Barnes Ave
 Springfield, MO 65802-2204
 Phone: 417-864-3492
 www.oacac-caa.org
 WX Director: Todd Steinmann
 tsteinmann@oacac-caa.org
 Phone: 417-865-7797

36 – USCAA**United Services****Community Action Agency**

Executive Director: Clifton Campbell
 6323 Manchester Ave
 Kansas City, MO 64133-4717
 Phone: 816-358-6868
 www.choose-hope.org
 WX Director: Lemartt Holman II
 lholman@unitedservicescaa.org
 Phone: 816-743-8324

AGENCIES' COUNTIES SERVED**CSI (01)**

| | |
|----------|-----|
| Andrew | 002 |
| Atchison | 003 |
| Buchanan | 011 |
| Clinton | 025 |
| Dekalb | 032 |
| Gentry | 038 |
| Holt | 044 |
| Nodaway | 074 |
| Worth | 113 |

DAEOC (02)

| | |
|-------------|-----|
| Dunklin | 035 |
| Mississippi | 067 |
| New Madrid | 072 |
| Pemiscot | 078 |
| Scott | 100 |
| Stoddard | 103 |

EMAA (03)

| | |
|----------------|-----|
| Bollinger | 009 |
| Cape Girardeau | 016 |
| Iron | 047 |
| Madison | 062 |
| Perry | 079 |
| St. Francois | 094 |
| Ste. Genevieve | 095 |
| Washington | 110 |

ESC (05)

| | |
|----------|-----|
| Barton | 006 |
| Jasper | 049 |
| McDonald | 060 |
| Newton | 073 |

CAPNCM (06)

| | |
|------------|-----|
| Caldwell | 013 |
| Daviess | 031 |
| Grundy | 040 |
| Harrison | 041 |
| Linn | 058 |
| Livingston | 059 |
| Mercer | 065 |
| Putnam | 086 |
| Sullivan | 105 |

CMCA (07)

| | |
|----------|-----|
| Audrain | 004 |
| Boone | 010 |
| Callaway | 014 |
| Cole | 026 |
| Cooper | 027 |
| Howard | 045 |
| Moniteau | 068 |
| Osage | 076 |

ULMSL (08)

| | |
|---------------|-----|
| St Louis City | 115 |
|---------------|-----|

JFCAC (09)

| | |
|-----------|-----|
| Franklin | 036 |
| Jefferson | 050 |

CAASTLC (11)

| | |
|-----------------|-----|
| St Louis County | 096 |
|-----------------|-----|

MOCA (12)

| | |
|-----------|-----|
| Camden | 015 |
| Crawford | 028 |
| Gasconade | 037 |
| Laclede | 053 |
| Maries | 063 |
| Miller | 066 |
| Phelps | 081 |
| Pulaski | 085 |

MVCAA (13)

| | |
|-----------|-----|
| Carroll | 017 |
| Chariton | 021 |
| Johnson | 051 |
| Lafayette | 054 |
| Pettis | 080 |
| Ray | 089 |
| Saline | 097 |

NECAC (14)

| | |
|-------------|-----|
| Lewis | 056 |
| Lincoln | 057 |
| Macon | 061 |
| Marion | 064 |
| Monroe | 069 |
| Montgomery | 070 |
| Pike | 082 |
| Ralls | 087 |
| Randolph | 088 |
| St. Charles | 092 |
| Shelby | 102 |
| Warren | 109 |

CAPNEMO (15)

| | |
|----------|-----|
| Adair | 001 |
| Clark | 023 |
| Knox | 052 |
| Schuyler | 098 |
| Scotland | 099 |

OAI (16)

| | |
|---------|-----|
| Douglas | 034 |
| Howell | 046 |
| Oregon | 075 |
| Ozark | 077 |
| Texas | 107 |
| Wright | 114 |

OACAC (17)

| | |
|-----------|-----|
| Barry | 005 |
| Christian | 022 |
| Dade | 029 |
| Dallas | 030 |
| Greene | 039 |
| Lawrence | 055 |
| Polk | 084 |
| Stone | 104 |
| Taney | 106 |
| Webster | 112 |

SCMCAA (18)

| | |
|----------|-----|
| Butler | 012 |
| Carter | 018 |
| Dent | 033 |
| Reynolds | 090 |
| Ripley | 091 |
| Shannon | 101 |
| Wayne | 111 |

WCMCAA (19)

| | |
|-----------|-----|
| Bates | 007 |
| Benton | 008 |
| Cass | 019 |
| Cedar | 020 |
| Henry | 042 |
| Hickory | 043 |
| Morgan | 071 |
| St. Clair | 093 |
| Vernon | 108 |

USCAA (36)

| | |
|---------|-----|
| Clay | 024 |
| Jackson | 048 |
| Platte | 083 |

MoWAP Client File Review and Reimbursement Checklist

A. Client File Review

1. Ensure that a copy of the client's paper application, and/or updated application, is uploaded to MoWAP. Review it for completeness and accuracy; all questions answered; applications signed and dated. Make sure that the information on the paper copy matches the information that was entered into MoWAP. If a new application is filled out at the time of reverification, make sure the original application is also uploaded to MoWAP.
2. Ensure that the client's Social Security number documentation has been uploaded to MoWAP.
3. Ensure that the client's proof of income, and/or income reverification (if applicable), is uploaded to MoWAP. Review to make sure that all adults living in the household either have income or zero income documents uploaded to MoWAP.
4. Ensure that the client's proof of home ownership (if applicable) is uploaded to MoWAP. Review to make sure the client actually owns the home.
5. Ensure that a Landlord Agreement form (if applicable) was completed and uploaded to MoWAP if home is a rental unit.
6. Ensure that a landlord contribution was received (if applicable) and that a copy of the check or receipt is uploaded to MoWAP.
7. Ensure that a copy of the client's utility bill(s), that clearly shows the account number and the address of the home being weatherized, is uploaded to MoWAP. For utility grant reimbursements, verify that the client is a customer of that utility.
8. Ensure that proper SHPO approval has been received (if applicable) and is uploaded to MoWAP. Review SHPO exemptions to make sure they are correct. If a home is exempt by both age **and** activities, use Exempt Due To: Age of Property.
9. Ensure that a picture of the front of the home is uploaded to MoWAP.
10. Ensure that bid documents (if applicable) are uploaded to MoWAP. When bidding out individual items such as furnace or air conditioner replacements on a home by home basis, the three required Request for Quote (RFQ) or Request for Bid (RFB) must be uploaded to MoWAP.
11. Ensure that all invoices associated with the weatherization of the home are uploaded to MoWAP. Contractor invoices must be detailed, indicate measures performed, work start and end dates, and pricing must be broken out by material and labor costs. For inventory material and crew labor, upload a worksheet or some other documentation so that it can be easily determined how material and labor costs were charged for reimbursement.
12. Ensure that the Client Interview and Auditor Assessment form is uploaded to MoWAP.
13. Ensure that the NEAT/MHEA Input Report is uploaded to MoWAP.
14. Ensure that the NEAT/MHEA Recommended Measures Report is uploaded to MoWAP.
15. Ensure that a Mechanical Systems Audit form, with the combustion gas analyzer printout, is uploaded to MoWAP.
16. Ensure that the Diagnostic Field form is uploaded to MoWAP.
17. Ensure Work-Order Change Notices (if applicable) are uploaded to MoWAP.
18. Ensure that the ASHRAE 62.2 form is uploaded to MoWAP.
19. Ensure that the Incidental Repair Justification form (if applicable) is uploaded to MoWAP if incidental repair measures were installed.

20. Ensure that the Worst Case Draft Test form is uploaded to MoWAP.
21. Ensure that the Baseload Replacement and Ventilation Audit form is uploaded to MoWAP.
22. Ensure that the Final Inspection form is uploaded to MoWAP.
23. Ensure the Final Inspection Attempted Contacts (if applicable) is uploaded to MoWAP.
24. Ensure that physician letters, emergency service documentation and physician letters (if applicable) are uploaded to MoWAP.
25. Ensure DED/DE approvals (if applicable) are uploaded to MoWAP.

NOTE: Unless there are specific DED/DE approved circumstances, these documents must be uploaded to each client file in MoWAP individually and not uploaded as multiple documents under the “All Required Documents” option. However, DED/DE understands that it may be more time consuming to upload all documents individually. For that reason, the following documents may be combined under “All Required Documents” when uploaded to MoWAP:

- The Landlord Agreement Form and Landlord Contribution
- The NEAT/MHEA Input Report and Recommended Measures
- The Mechanical Systems Audit Form, Worst Case Depressurization Form, Diagnostic Field Form, and Baseload Replacement and Ventilation Audit Form
- The Invoices and Individual Bids documents

Combined documents should be listed under the “Description” field on the MoWAP document upload screen. All other required documents should be uploaded separately.

26. Review the pre- and post-weatherization CFM readings to make sure they are correct.
27. Review audit and final inspection dates and personnel to ensure that the information that was entered into MoWAP matches the documents uploaded to MoWAP.
28. Review the Energy Savings Worksheet in MoWAP to ensure figures are correct.
29. Review the work order(s) in MoWAP to ensure the totals match the invoices/worksheets that were uploaded to MoWAP.
30. Review the Funding Source Breakdown to ensure the materials and labor for the crew and contractors match the invoices/worksheets that were uploaded to MoWAP.
31. Review work order measures to ensure measures reported are legitimate, match the NEAT/MHEA recommended measures, and that the actual costs match the invoices/worksheets.
32. Review work order start and end dates to verify that they match the invoices/worksheets.

B. Reimbursement Review

1. Ensure that the general ledger/working papers are uploaded to MoWAP.
2. Review the expenditures on the reimbursement and the general ledger/working papers to ensure that they are allowable per grant guidelines.
3. Verify that the expenditures on the reimbursement were posted to the subgrantee’s uploaded General Ledger/working papers. The total on the general ledger/working papers **must** match the total on the reimbursement.
4. The general ledger/working papers should include references to the homes attached on the reimbursement, and include contract labor, crew labor, and materials. This must match the MoWAP reimbursement.
5. Review the details of the T&TA expenditures to ensure accuracy.
6. Review average cost per home (total expended in Program Operations divided by the total number of homes completed for that grant).

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

OBJECTIVES

1. To determine that internal controls were adequate and functioning properly at the Low-Income Weatherization Assistance Program (LIWAP) Subgrantee.
2. To determine that the LIWAP Subgrantee was in compliance with laws, regulations, rules, contracts, grants, policies and procedures including the following:
 - Policies of the subgrantee;
 - Missouri Department of Economic Development/Division of Energy’s *Weatherization Program Operational Manual*;
 - 10 CFR Parts 440 and 600; and 2 CFR Part 200.
3. To determine that all receipts, disbursements, and cash balances of the LIWAP Subgrantee were accurately reported in the accounting records.
4. To determine that payments to the LIWAP Subgrantee were for eligible costs and were properly documented and approved.

| Tab | Procedures – I. Pre-work | Initials, Date, & Comments |
|------------|--|----------------------------|
| I A | Pre-work: Review risk assessment (<i>FY16 Risk Assessment.xlsx</i>) to determine the scope of the monitoring visit and the number of client files to be reviewed. | |
| I B | Pre-work: Print out and review the Positions and Processes Questionnaire that was completed by the subgrantee. | |

| Tab | Procedures – II. Entrance Conference | Initials, Date, & Comments |
|-----------|---|----------------------------|
| II | <p>Meet with subgrantee staff to discuss the scope of the engagement and the status of the program’s activities. Subgrantee staff should be offered the opportunity to be present at the entrance conference. Put notes from the entrance conference in the subgrantee monitoring binder.</p> <p>Ask the two conflict of interest questions at the bottom of the entrance conference outline.</p> | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| Tab | Procedures – III. Operations A. Conflict of Interest | Initials, Date, & Comments |
|--------------|---|----------------------------|
| III A | <p>If anyone mentioned a conflict of interest in the entrance conference, note what was said and, if appropriate, get a written statement from that person.</p> <ul style="list-style-type: none"> • If it was an employee, board member, or family member of either, who had their home weatherized, request that client file and add it to the list of client files to be reviewed. Verify that DED/DE approval was obtained as required by the Program Operational Manual. • If it involved a contractor who is related to an employee or a board member, request all bids/bid packages submitted by that contractor and check for fairness and open competition. Also check several of the contractor’s invoices to ensure that the amounts invoiced matched the amounts that the contractor bid. Verify that DED/DE approval was obtained as required by the Program Operational Manual. | |

| Tab | Procedures – III. Operations B. Financial Controls | Initials, Date, & Comments |
|----------------|--|----------------------------|
| III B 1 | <p>Pre-work: Obtain and review the subgrantee’s Financial and Procurement Policies & Procedures to determine if they comply with the requirements of 10 CFR 600, and 2 CFR 200.</p> | |
| III B 2 | <p>Obtain a list of all subgrantee bank accounts held, in which weatherization funds were deposited during the engagement period. Ensure <i>advances</i> of federal funds are maintained in interest-bearing accounts and that interest earned on DOE funds has not exceeded the allowable threshold of \$500 for non-profits.</p> <p>If <i>advanced</i> federal funds exceeded \$250,000, obtain a pledged security agreement/repurchase agreement.</p> <p>Review all weatherization bank authorization forms and obtain a list of authorized check signers during the review period.</p> | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| | | |
|-----------------------|---|--|
| | <ul style="list-style-type: none"> • Review the bank authorization signature cards for board of directors authorization. • Review the bank authorization signature cards to ensure terminated employees and ex-board members were removed from check signing authority. • Are there adequate procedures for approving and recording interbank transfers? (<i>Policies & Procedures</i>) • Is the blank check stock adequately secured? (<i>View at agency</i>) | |
| <p>III B 3</p> | <p>Pre-work: Document the bank reconciliation process. Determine who completes the monthly bank reconciliation and who approves the bank reconciliation. Vouch the bank reconciliation at December 31, 2015. Determine that the reconciliations were prepared accurately and approved properly.</p> <ul style="list-style-type: none"> • Are bank statements reconciled promptly (within 20 days) upon receipt and properly documented? (<i>Policies & Procedures</i>) • Are bank reconciliations done for all bank accounts according to their policies & procedures and positions & processes? | |
| <p>III B 4</p> | <p>Pre-work: Using the subgrantee’s budgets, reimbursements, and advancements from MoWAP, the SAM II (Crystal) reports, and the revenue report that was provided by the subgrantee, fill in the <i>Revenues & Expenditures Test.xlsx</i> and determine if the subgrantee’s records of payments from the grants match those of DED/DE and SAM II.</p> <ul style="list-style-type: none"> • Print general ledger from MoWAP for months to be tested. | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| Tab | Procedures – III. Operations C. Expenditures | Initials, Date, & Comments |
|-----------------------|---|----------------------------|
| <p>III C 1</p> | <p>Invoice Verification – Select a sample of 10% of the checks (30 max.) on the check register(s) for the Weatherization account(s). Request in an email before the visit that the invoices and backup documentation be pulled for those checks.</p> <p>Include in that list at least three invoices that should (according to the subgrantee’s policies) be allocated to all programs. Determine if the invoices were allocated correctly to the weatherization program, according to their cost allocation plan.</p> <p>Verify that the payments match the invoices, were for allowable costs, and check them against the chart of accounts to see that they were coded to the correct account.</p> <p>Make a copy of <i>one</i> invoice and its backup documentation for the working papers. Make copies of any payments that did not match the invoice(s), were for costs that were not allowable, or were coded to the wrong account(s).</p> <ul style="list-style-type: none"> • Were all expenditures supported by an invoice, employee reimbursement claim form, or other documentation? • Were invoices properly marked “Paid” with the date and check number to prevent duplicate payment? • Were expenditures posted correctly to the accounting records? • Were expenditures approved according to their policies & procedures and positions & processes? | |
| <p>III C 2</p> | <p>Review Insurance Coverages – All subgrantee’s are required to carry the following types of insurance:</p> <ul style="list-style-type: none"> • General Liability Insurance • Automobile Insurance (<i>compare to vehicles on inventory</i>) • Real and Personal Property Insurance • Environmental/Pollution Occurrence Insurance • Workers Compensation Insurance <p>(Liability and pollution policies should be uploaded with the subgrantee’s budgets.)</p> | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| | | |
|-----------------------|--|--|
| <p>III C 3</p> | <p>Pre-work: Obtain the subgrantee’s indirect rate and cost allocation plan from MoWAP and review it. If the indirect rate has been approved by the federal cognizant agency, testing is not necessary. Cost allocation plan must be fair and reasonable.</p> <p>If the subgrantee is using the de minimus rate, determine whether or not they have ever had an approved indirect rate.</p> | |
| <p>III C 4</p> | <p>Pre-work: Administrative costs must be allocated based on the principles and procedures established in the cost allocation plan or indirect rate.</p> <ul style="list-style-type: none"> • Review the Revenues and Expenditures spreadsheet to determine the percentage of Administrative Expenditures budgeted to actual Administrative Expenditures. • Compare the amount of Administrative Indirect Rate Expenditures in the test month(s) to the Indirect Rate percentage. | |
| <p>III C 5</p> | <p>Determine if T&TA expenditures are allowable. (Pre-work: Print the T&TA report from the MoWAP report and compare to backup documentation and the general ledger.)</p> | |
| <p>III C 6</p> | <p>Pre-work: Review the WAP portion of the subgrantee’s single audit cost. This is to be included in the Financial Audit budget category unless financial audits have been included in the indirect cost pool of an approved indirect cost rate. Ask:</p> <ul style="list-style-type: none"> • How many years have you used your current audit firm? • When did you last bid out your single audit? <p>Review the bid package for the audit if over \$25,000. Check to see if the audit was charged out to Weatherization in accordance with the subgrantee’s cost allocation plan.</p> | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| Tab | Procedures – III. Operations D. Procurement | Initials, Date, & Comments |
|---------|--|----------------------------|
| III D 1 | <p>Pre-work: Obtain a listing of payments to vendors for the fiscal year being monitored. The listing should be summarized by fiscal year, vendor, and amount paid.</p> <p>Identify any vendor receiving more than \$3,000, request bid documentation for these purchases, and review for the following:</p> <ul style="list-style-type: none"> • All purchases must be made by competitive procurement except for single, local purchases or repetitive purchases of like items with total value <i>less than \$3,000</i> in a single year. • Informal telephone bids are required for purchases of \$3,000 to \$24,999 for repetitive purchases of like items. • Invitation for Bid procurement instrument must be used for purchases <i>exceeding \$25,000</i> for repetitive purchases of like items, unless using the home-by-home contractor pool for HVAC. These purchases must be advertised and use formal, sealed bids. If possible, a minimum of three bids must be received. | |
| III D 2 | <p>Obtain and examine the bid packages for all contractors, including home-by-home contractor pool, to determine if the subgrantee correctly executed the bid process, and retained all necessary documentation. (IFB, newspaper ads or affidavits, list of bidders the IFB was sent to, list of those present at the bid opening with time, date and location of opening, and bid evaluation score sheet.)</p> <p>Determine how the subgrantee is bidding each type of contract labor and include that in the report.</p> | |
| III D 3 | <p>Determine how the subgrantee procured their insurance policies. Review the procurement documentation if the policies were bid directly from the insurance company (not an insurance broker).</p> <p>If an insurance broker was used, Ask: How often do you bid out your insurance broker?</p> | |

WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| Tab | Procedures – III. Operations E. Personnel | Initials, Date, & Comments |
|-----|---|----------------------------|
| E | <p>Pre-work: Obtain and review the subgrantee’s current personnel policy.</p> <p>Verify that the per diem amounts charged to T&TA were billed correctly according to the subgrantee’s travel policy.</p> <p>Review the position descriptions for all personnel charging time to weatherization to ensure that they have a direct correlation to the weatherization program.</p> <p>On-site: (Only applies to subgrantees that have crew members.) Request the personnel file for one crew member and compare the time records to the client file for a home that he/she worked on. Verify that the number of hours and the pay rate charged to the home match the time records in the file.</p> | |

| Tab | Procedures – III. Operations F. Program Compliance | Initials, Date, & Comments |
|---------|---|----------------------------|
| III F 1 | <p>Utilizing the agency’s most current waiting list from the MoWAP reportal, determine how the next clients are selected.</p> <p>Ask: Who are the next clients to be served and how are they selected?</p> <p>Pre-work: Obtain copies of communications to applicants who are eligible and ineligible for program benefits.</p> <p>Pre-work: Include copies of any outreach materials or presentations used to attract new applicants.</p> | |

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| <p>III F 2</p> | <p>If the subgrantee maintains a weatherization materials inventory, request the most current inventory listing available and evaluate for the following:</p> <ul style="list-style-type: none"> • Determine if the subgrantee is using the FIFO method of inventory valuation. • Determine if the inventory is being valued correctly. Check the prices of at least five items on the inventory listing to the invoices on which they were purchased. • Determine if the inventory is being charged to the home correctly. Check the inventory costs charged to at least three client files to the costs on the inventory listing. • Is the inventory stored in a manner which protects the materials from damage? • Is the inventory stored in a organized manner, and is it easily accessible to those who need the materials? • Is a control system in place to ensure adequate safeguards to prevent against loss, damage, or theft of property and adequately safeguarded with limited access? • Is the loss, damage, or theft of property reported to local authorities for investigation? Note instances. <p>If the inventory was purchased with funds from a grant administered by DED/DE:</p> <ul style="list-style-type: none"> • Determine how often an inventory count is performed by the subgrantee, who does the inventory count, and what the process is. • Perform a physical inventory count for a minimum of eight inventory items. Choose the five items with the highest dollar value per unit, plus three other randomly selected items. | |
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| <p>III F 3</p> | <p>Pre-work: Obtain the annual report that the subgrantee submits to DED/DE listing all vehicles and equipment.</p> <p>Ask: Is anyone in the agency using weatherization vehicles or equipment for any purpose outside of DED/DE’s Weatherization Assistance Program? Are any vehicles or equipment being taken home by an employee or anyone else?</p> <p>If so, get as much information as possible and include it in the monitoring report.</p> <ul style="list-style-type: none"> • Were any new vehicle or equipment items purchased during the review period? <p>If so, obtain from the subgrantee’s inventory file copies of the title, or application for title, and all purchase documentation for vehicles purchased during the review period. Include purchase approval documentation from DOE and DED/DE.</p> <p>Were the new vehicle or equipment items bid with several vendors providing quotes? Were the proper bid processes followed for the type and value of asset acquired?</p> <ul style="list-style-type: none"> • Did the subgrantee sell any vehicles or equipment during the review period? <p>If so, obtain from the subgrantee’s inventory file copies of all documents from the sale of the vehicle/equipment. Include disposal approval documentation from DOE and DED/DE.</p> <ul style="list-style-type: none"> • Verify that the proceeds from the sale of any equipment or vehicles that were purchased with DOE funds, and had a fair market value of \$5,000 or more, were returned to the Federal Treasury (less \$500 that could be kept to cover sale expenses). • Verify that any proceeds retained by the subgrantee were deposited into the appropriate weatherization fund account for future use on weatherization projects. • Check VIN/Serial numbers on the vehicles/equipment against those reported on the inventory list. • Verify that all vehicles have the required DED/DE signage. • Record the mileage of all vehicles on the Vehicle and Equipment Inventory spreadsheet, and compare to the previous year’s monitoring report to determine if the vehicles were utilized to a reasonable extent. | |
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WEATHERIZATION SUBGRANTEE – _____

ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

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| <p>III F 4</p> | <p>Pre-work: Select client files to be monitored based on the number of homes completed during the review period and the risk assessment. Enter client job numbers and names in <i>Client File Test.xls</i>. Print out the Client File Summary from MoWAP for each client file to be reviewed.</p> <p>Pre-work: Review the selected client files in MoWAP using process found on <i>Client File Test.xls</i>.</p> <ul style="list-style-type: none"> • Compare each contractors' bid document to a sampling of their invoices in the client files to ensure materials and labor are being charged in accordance with their bid. • Review a sampling of the client files to ensure that inventory materials and crew labor are being charged at the correct price/rate. | |
| <p>III F 5</p> | <p>Pre-work: Obtain the number of homes completed by the subgrantee by county from MoWAP and enter into <i>LIWAP Monitoring.xlsx</i>.</p> <p>Pre-work: Obtain the 2014 <u>estimated county populations</u> and <u>percent of persons below poverty level</u> from http://quickfacts.census.gov/qfd and enter into the <i>LIWAP Monitoring.xlsx</i> spreadsheet.</p> <p>Pre-work: Check that the percent of homes complete by county is within +/- 8% of the percent of service area population below poverty.</p> | |
| <p>III F 6</p> | <p>Pre-work: Calculate the percentage of grant dollars spent as compared to the grant time elapsed for each grant.</p> | |
| <p>III F 7</p> | <p>Pre-work: Calculate the percentage of homes completed by the subgrantee as compared to the number of homes projected to be completed in the subgrantee's budget for each grant.</p> | |
| <p>III F 8</p> | <p>Pre-work: Calculate the average cost per home for each grant by dividing the total expended in the program operations category by the total number of homes completed.</p> | |

WEATHERIZATION SUBGRANTEE – _____

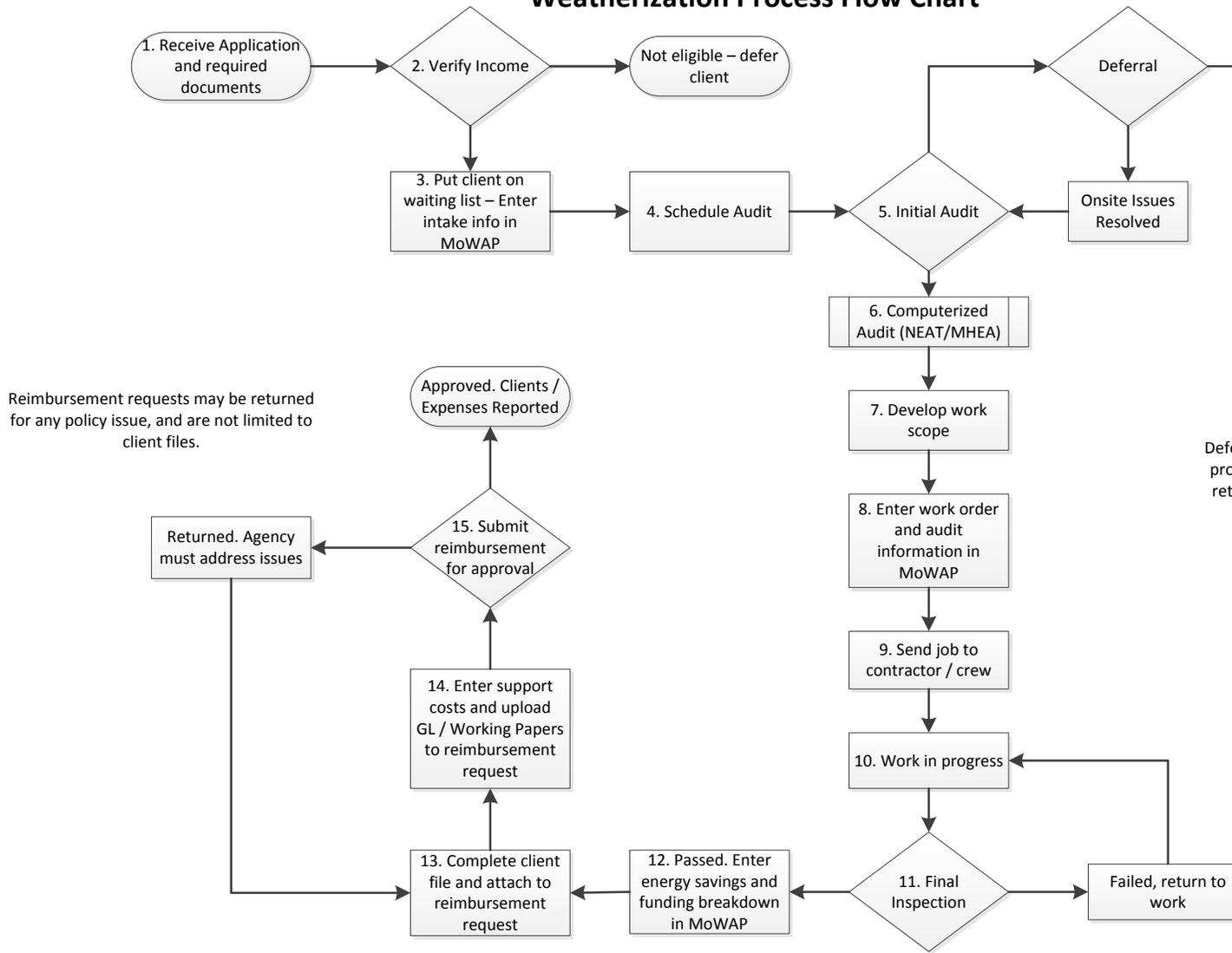
ENGAGEMENT PERIOD: 7/1/2015 TO 6/30/2016

| | | |
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| <p>III F 9</p> | <p>Review the files of all contractors after bid is done, and verify that each has the following information:</p> <ul style="list-style-type: none"> • Ensure subgrantee has verified current business licenses with the Missouri Secretary of State and checked both the Federal and State debarment lists for all contractors. • Weatherization and HVAC contractor(s) must have commercial general liability insurance, automobile insurance, workers compensation insurance (or waiver), a current, signed contract with the subgrantee, and (for Weatherization Contractors only) lead-safe practice certifications. • Evidence that the contractor submitted one of the following types of performance criteria: 1) Successfully completed a contract with the agency in the past; 2) Submitted references for whom they have performed satisfactorily; 3) Posted a performance bond. | |
| <p>III F 10</p> | <p>Pre-work: Obtain the two reports which indicate the timeliness of reports submitted by the subgrantee to DED/DE. <i>(P:/energy/residential/Wx. Monthly Report Tracking)</i> <i>(P:/energy/residential/Wx. Quarterly Report Tracking)</i></p> <p>Review the report and document any trends of late submittals.</p> <p>Monthly: _____ Quarterly: _____</p> | |

| Tab | Procedures – IV. Prior Monitoring and Audits | Initials, Date, & Comments |
|------------------|--|----------------------------|
| <p>IV</p> | <p>Pre-work: Review the findings of the subgrantee’s previous monitoring report and most recent A-133 audit.</p> <p>Document the status of the findings and any actions that the subgrantee has taken to correct the findings. If the subgrantee has not had sufficient time to implement corrective action, the follow-up should state such.</p> | |

| Tab | Procedures – V. Exit Conference | Initials, Date, & Comments |
|-----------------|--|----------------------------|
| <p>V</p> | <p>Conduct an exit conference with the subgrantee to discuss the results of the monitoring. Subgrantee staff should be offered the opportunity to be present at the exit conference. Put notes from the exit conference in the subgrantee monitoring binder.</p> | |

Weatherization Process Flow Chart



Weatherization Process

Attachment 1-6

| Role | Staff | Duration |
|---|--------------|-----------------|
| 1. Receive application and required documents | | |
| 2. Verify Income | | |
| 3. Waiting list - Enter Intake into MoWAP | | |
| 4. Schedule Audit | | |
| 5. Initial Audit | | |
| 6. Create NEAT/MHEA Audit | | |
| 7. Develop Work Scope | | |
| 8. Enter Work Order and Audit Information into MoWAP | | |
| 9. Send Job to Crew / Contractor | | |
| 10. Work in Progress | | |
| 11. Final Inspection | | |
| 12. Enter Energy Savings and Funding Breakdown in MoWAP | | |
| 13. Complete Client File and Attach to Reimbursement | | |
| 14. Enter Support Costs and Upload GL / Working Papers to Reimbursement Request | | |
| 15. Submit Reimbursement for Approval | | |