



Please use this checklist to prepare for your Expanded Monitoring and make sure documents are provided to your monitor according to the stated timeline.

EXPANDED MONITORING CHECKLIST

SECTION 1:

THESE DOCUMENTS MUST BE SENT TO YOUR LEAD MONITOR 1 WEEK AHEAD OF THE SCHEDULED MONITORING.

DOCUMENTS	NOTES
<input type="checkbox"/> Invoices	The monitoring will sample a two-month period for review. You may contact your monitor 2 days in advance of your scheduled monitoring to confirm which 2 months will be reviewed.
<input type="checkbox"/> Payroll	State (DE 9 and DE 9C) and federal (941) payroll tax returns should be filed with supporting documentation that payroll taxes due were actually paid.
<input type="checkbox"/> Agency-wide Budget	Budgets should reflect the total revenue and expense for each program, including when one program has multiple funding sources. Budgets only organized by funding source do not meet the standard.
<input type="checkbox"/> Cost Allocation Procedures	These may be notes in the budget or a separate document.
<input type="checkbox"/> Audited Financial Statements	Contractor must submit most recent audit, which should be completed within 6 months of the closing of the contractor’s fiscal year. If audit is in progress, but not complete, provide: <ul style="list-style-type: none"> ✓ a copy of the engagement letter ✓ timeline for completion ✓ the prior year’s audit (if not previously submitted)
<input type="checkbox"/> Financial Reports	Contractors only need to supply the most recent YTD Balance Sheet and Profit and Loss Statement. To meet the standards, both should be current (i.e., updated and reconciled within the last three months).
<input type="checkbox"/> Fiscal Policies & Procedures	This manual or related documents should be reviewed within a year of ED or CFO turnover, and so should be dated according to when the last review and update occurred. It is best practice to review and update this document every two years. Should contain policies and procedures related to: <ul style="list-style-type: none"> ✓ Internal controls ✓ Financial reporting ✓ Accounts payable ✓ Accounts receivable ✓ Payroll ✓ Procurement of goods and services ✓ Conflict of interest [pilot] ✓ Subcontracts and monitoring [pilot] ✓ Record Retention [pilot] See example policies at www.sfcontroller.org/nonprofits
<input type="checkbox"/> Tax Form	Federal 990 return filed for most recent tax year or request for extension submitted on time



<input type="checkbox"/> Board minutes that show the Board approved the current agency-wide budget	Please have these meeting minutes flagged and ready for review in advance of your scheduled site visit.
<input type="checkbox"/> Board minutes that show financial reports were shared with the Board at least quarterly	Please have these meeting minutes flagged and ready for review in advance of your scheduled site visit.
<input type="checkbox"/> Board minutes that show the Board reviewed the most recent audit within the fiscal year	Please have these meeting minutes flagged and ready for review in advance of your scheduled site visit.
<input type="checkbox"/> Proof that the Board conducted an annual performance review of the Executive Director	Please have these meeting minutes flagged and ready for review in advance of your scheduled monitoring date.
<input type="checkbox"/> <i>If a paid City employee or City commission member is on the Board,</i> board minutes demonstrate that he or she did not vote on items related to City contracts with their affiliated City department (excluding vote on Agency-Wide Budget)	If applicable to your organization, please have these meeting minutes flagged and ready for review in advance of your scheduled monitoring date.
<input type="checkbox"/> <i>If the Executive Director is a member of the Board,</i> board minutes demonstrate s/he does not vote on his or her compensation	If applicable to your organization, please have these meeting minutes flagged and ready for review in advance of your scheduled monitoring date.
<input type="checkbox"/> Proof that the Board conducted an annual performance review of the Executive Director	Please have these meeting minutes flagged and ready for review in advance of your scheduled monitoring date.
<input type="checkbox"/> Public Access (Administrative Code Section 12L)	Optional Standard for Expanded Monitoring **ONLY APPLICABLE FOR CONTRACTORS RECEIVING AT LEAST \$250,000 IN CITY FUNDING. All others n/a.**
<input type="checkbox"/> Preparedness/Responsiveness	Preparedness will be assessed based on contractor's timely provision of documents listed within the Monitoring Initiation Letter in accordance with the schedule specified in the monitoring initiation letter
<input type="checkbox"/> Subcontracts (including fiscal sponsorship & fiscal intermediaries)	Please have legally binding agreements with subcontractors available.

SECTION2: OPTIONAL STANDARDS FOR EXPANDED MONITORING

<input type="checkbox"/> Personnel Policies	Documentation of the following must be maintained on file: <ul style="list-style-type: none"> ✓ Job description ✓ Employment application or resume ✓ Employment confirmation or letter of hire ✓ Salary information including adjustments ✓ Verification of employee orientation ✓ Annual TB clearance (as applicable) ✓ Fingerprinting (required for children's services)
<input type="checkbox"/> Emergency Operations Plan	Proof of training and drills may include a sign-in sheet, documentation in the personnel file, or an agency-wide email or posted announcement of the training or drill