

Business Use Case 080.GRM.L1.10 Grant Applicant Risk Identified from Single Audit Findings

End-to-End Business Process: 080. Apply to Perform

Business Scenario(s) Covered

- L1.01 Discretionary Award
- L1.23 Award Recipient Requiring Risk Mitigation
- L1.SA01 Insufficient Grant Recipient Internal Controls
- L1.SA03 Past Due Corrective Actions

Business Actor(s):

Grants Office; Program Office; Finance Office; Award Recipient; Cognizant Agency for Audit

Synopsis

Applications are reviewed for applicant eligibility and merit for the new discretionary award, and applicants for potential award are identified. Past performance and financial integrity information, previous single audit information, suspension and debarment information, and other risk information for the applicants for potential award is retrieved. Risk evaluations are conducted, and the results are documented. Applicants with a low risk profile are approved for funding. Several applicants for potential award are noted as high risk due to recurring single audit findings with past due corrective actions. Risk mitigation actions are identified for the high-risk applicants whose risk profile is determined to be within acceptable limits. One applicant for potential award is found to have a single audit finding of a material weakness in financial management due to the commingling of Federal and private funds, indicating insufficient internal controls. Upon further review of corrective action status for the material weakness audit finding, the actions are found to be unimplemented and past due. A request for updated status information on the applicant's corrective actions is provided to the cognizant agency for audit, and the current corrective action status information is confirmed. A request for additional information on corrective action status for the material weakness audit finding is provided to the grant recipient, the information is received, and the status of corrective actions is confirmed as unimplemented and past due. Because of the applicant's lack of action in implementing corrective actions, the risk profile is determined to be high and not within acceptable limits. The risk evaluation results are documented, and the applicant is determined to be not qualified for the award.

Applicants for award are reviewed and approved, funding is committed, and award recipients are notified. The award agreements are developed. For award applicants with past due single audit corrective actions requiring risk mitigation, special terms and conditions are included in the award agreement requiring reimbursement payments with supporting documentation, prior approval for changes in the budget, and monthly performance and financial reporting. Funds are obligated, and the award agreements are executed. Payment methods are set up. Unsuccessful applicants are notified. Award recipients' and unsuccessful applicants' information is published as appropriate, and no appeals are received. Advance payments are issued to award recipients without special terms and conditions.

Reimbursement payment requests with supporting documentation are received from award recipients with special terms and conditions. The payment requests information is evaluated, and results are documented. Reimbursement payments are approved and processed for award recipients without concerns. A concern is identified for one award recipient whose payment request is not in alignment with the budget plan. Additional documentation is requested from the award recipient concerning the reimbursement payment request. The additional documentation concerning the reimbursement request is received, evaluated, and approved. The reimbursement payment request from the award recipient who had the identified concern is approved and processed.

On the due date, monthly performance and financial reports are received from award recipients with special terms and conditions. The monthly reports are evaluated, and the evaluation results are documented. A potential concern is identified for one award recipient that performance results achieved do not seem consistent with the financial expenditures. A desk review is conducted for the award recipient to review additional documentation concerning performance and financial expenditures, but the information is determined to be insufficient to explain the inconsistency. Award recipient performance issues determined during the desk review are documented. A site visit is scheduled; and award recipient previous performance reports, financial reports, and audit findings and corrective action status information are retrieved and evaluated. The site visit is conducted for the award recipient to evaluate operations and systems, and the results are documented. An issue is identified that some of the award recipient's staff members are inexperienced with limited skills to support award execution, limiting progress toward performance goals. Technical guidance is provided, and training resources are identified to assist the award recipient in enhancing staff skill levels. The site visit results and recommended actions are provided to the award recipient and documented. An improvement plan is requested, received, and approved. When due, quarterly performance and financial reports are received from award recipients without special terms and conditions and are reviewed as appropriate.

When single audits are due from award recipients for the next fiscal year, single audit package information is received and documented. Notification of the single audit package with summary schedule of prior audit findings information receipt is provided to the agency. Single audit package information is retrieved for award recipients, and the summary schedule of prior audit findings is reviewed and evaluated. The award recipients with previously past due corrective actions are found to have completed actions and closed single audit findings. The award recipients' risk is reassessed and determined to be low because of the completed corrective actions and closed single audit findings. The special terms and conditions are determined to be no longer necessary during the risk evaluation because the award recipients' risk profile has changed, and the risk evaluation results

are documented. Award modifications removing the special terms and conditions are issued.

Assumptions and Dependencies

1. There is no presumption as to which events are executed by which business actor.
2. There is no presumption as to which events are automated, semi-automated, or manual.
3. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities and between provider solutions/systems.
4. All predecessor events required to trigger the Initiating Event have been completed.
5. Authorizing legislation had been passed, and the program has been set up.
6. The funding opportunity has been developed and published.
7. The application reviewers have been identified.
8. The eligibility criteria, merit review criteria, risk criteria, and review process have already been established.
9. Indirect (F&A) cost rates have already been established for award recipients.
10. The period of performance for the awards is for more than one year.
11. Funds are committed after awards are approved because there is a significant gap in time between notifying the applicants they have been selected and issuing the award agreements.
12. The cognizant agency for audit has been designated.
13. As performance and financial reports are received and accepted for award recipients receiving advance payments, the advance payments are liquidated.
14. Award recipient single audits have been conducted for each fiscal year by the deadline for each recipient, and single audit findings and corrective action status information are available in the OMB-designated source.
15. Award closeout is conducted at a later date after the period of performance ends.
16. Program review and reporting are performed at the next program review cycle.

Initiating Event

Applications have been received in response to a funding opportunity and evaluated for consistency with submission instructions with no issues identified.

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
1	a. Evaluate applications against the eligibility criteria, determine eligible award applications, and record results b. Conduct merit and budget reviews of the applications and document results c. Identify and document applicants for potential award (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Published funding opportunity • Application packages • Eligibility criteria • Merit criteria • Application review process 	<ul style="list-style-type: none"> • Eligible applications • Applications' review results • Applicants for potential award
2	a. Retrieve past performance and financial integrity information, previous single audit information, suspension and debarment information, and risk information, if any, for applicants for potential award from OMB-designated sources b. Conduct risk evaluation for applicants for potential award and document results c. Provide risk evaluation results to OMB-designated source d. Identify applicants for potential award with low risk, approve for funding, and document results e. Identify and document several applicants for potential award with previous audit findings with past due corrective actions as high risk f. Identify risk mitigation actions for applicants for potential award with previous audit findings with past due corrective actions and document results (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Applicants for potential award • Applicants for potential award past performance and financial integrity information • Applicants for potential award previous single audit information • Applicants for potential award suspension and debarment information • Applicants for potential award risk information • Risk Management Framework 	<ul style="list-style-type: none"> • Applicants for potential award risk evaluation results • Low-risk applicants for potential award • High-risk applicants for potential award with past due corrective actions • Risk mitigation actions for high-risk applicants for potential award with past due corrective actions

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
3	<p>a. Identify and document an applicant for potential award with a material weakness in financial management single audit finding due to the commingling of Federal and private funds</p> <p>b. Evaluate applicant for potential award’s material weakness, determine corrective actions have not been implemented and are past due, and record results</p> <p>c. Develop and provide request to cognizant agency for audit for updated corrective action status information for the applicant’s material weakness audit finding</p> <p>(GRM.020.020 Grant Application Review and Selection)</p>		<ul style="list-style-type: none"> • Applicants for potential award • Applicants for potential award previous single audit information • Applicants for potential award risk evaluation results 	<ul style="list-style-type: none"> • Request to cognizant agency for audit for applicant’s updated corrective action status information
4	<p>a. Receive request from Federal awarding agency for updated corrective action status information for an applicant’s material weakness audit finding</p> <p>b. Review records related to applicant’s audit finding and corrective action status, determine there is no new status information, and document results</p> <p>c. Provide confirmation information to Federal awarding agency that corrective action status information is current</p> <p>(GRM.020.020 Grant Application Review and Selection)</p>		<ul style="list-style-type: none"> • Request to cognizant agency for audit for applicant’s updated corrective action status information 	<ul style="list-style-type: none"> • Confirmation information from cognizant agency for audit that corrective action status information is current
5	<p>a. Receive confirmation information from cognizant agency for audit that corrective action status information is current</p> <p>b. Develop and provide request to applicant for potential award for updated corrective action status information on the material weakness audit finding</p> <p>(GRM.020.020 Grant Application Review and Selection)</p>		<ul style="list-style-type: none"> • Confirmation information from cognizant agency for audit that corrective action status information is current 	<ul style="list-style-type: none"> • Request to applicant for potential award for updated corrective action status information

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
6	a. Receive response from the applicant for potential award indicating that the corrective action status has not changed b. Determine that the applicant for potential award’s risk profile is high and not within acceptable limits, and document results c. Determine and document that applicant is not qualified d. Provide risk evaluation results to the OMB-designated source (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Response information from applicant for potential award • Risk Management Framework 	<ul style="list-style-type: none"> • Risk evaluation results • Non-qualified applicant information
7	a. Determine and document applicant award recommendations, including award funding b. Route applicant award recommendations for review and approval (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Low-risk applicants for potential award • High-risk applicants for potential award with past due corrective actions • Risk mitigation actions for high-risk applicants for potential award with past due corrective actions 	<ul style="list-style-type: none"> • Awards funding information • Approved award applicants’ information
8	Request funds availability check for commitment (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Awards funding information • Approved award applicants’ information 	<ul style="list-style-type: none"> • Request funds availability check for commitment
9		a. Receive and process request for funds availability check for commitment b. Provide response to funds availability check for commitment (FFM.010.020 Funds Allocation and Control)	<ul style="list-style-type: none"> • Request funds availability check for commitment 	<ul style="list-style-type: none"> • Response to funds availability check for commitment

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
10	a. Receive response to funds availability check for commitment b. Submit documentation for funds commitment (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Response to funds availability check for commitment • Awards funding information • Approved award applicants' information 	<ul style="list-style-type: none"> • Funds commitment documentation
11		a. Receive funds commitment documentation b. Commit funds for award applicants (FFM.030.020 Obligation Management)	<ul style="list-style-type: none"> • Funds commitment documentation 	<ul style="list-style-type: none"> • Appropriate funds commitment entries created with reference to source information
12	Notify approved applicants of award selection (GRM.020.020 Grant Application Review and Selection)		<ul style="list-style-type: none"> • Approved award applicants information 	<ul style="list-style-type: none"> • Approved award applicants' notifications

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
13	<p>a. Retrieve approved award applicants' past performance and financial integrity information, previous single audit information, suspension and debarment information, and risk information, if any, from OMB-designated sources</p> <p>b. Evaluate information for changes in risk profile and record results</p> <p>c. Develop, negotiate, and document terms and conditions, including special terms and conditions for high-risk award applicants with past due corrective actions requiring reimbursement payments with supporting documentation, prior approval for changes in the budget, and monthly performance and financial reporting</p> <p>d. Finalize approved award applicant budgets</p> <p>e. Develop and document award agreements, including special terms and conditions for high-risk award applicants with past due corrective actions</p> <p>f. Develop and route award agreements for review and approval (GRM.020.020 Grant Application Review and Selection)</p>		<ul style="list-style-type: none"> • Published funding opportunity • Eligible applications • Approved award applicants' information • Risk mitigation actions for high-risk applicants for potential award with past due corrective actions 	<ul style="list-style-type: none"> • Approved award agreements, including special terms and conditions for high-risk award applicants with past due corrective actions
14	<p>Request for funds availability check for obligation (GRM.030.010 Grant Award Issuance)</p>		<ul style="list-style-type: none"> • Approved award agreements, including special terms and conditions for high-risk award applicants with past due corrective actions 	<ul style="list-style-type: none"> • Request for funds availability check for obligation

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
15		a. Receive and process request for funds availability check for obligation b. Provide response to funds availability check for obligation (FFM.010.020 Funds Allocation and Control)	<ul style="list-style-type: none"> Request for funds availability check for obligation 	<ul style="list-style-type: none"> Response to funds availability check for obligation
16	a. Receive response to funds availability check for obligation b. Submit documentation for funds obligation c. Issue the award agreements (GRM.030.010 Grant Award Issuance)		<ul style="list-style-type: none"> Response to funds availability check for obligation Approved award agreements, including special terms and conditions for high-risk applicants with past due corrective actions 	<ul style="list-style-type: none"> Funds obligation documentation Issued award agreements
17		a. Receive funds obligation documentation b. Obligate funds for awards (FFM.030.020 Obligation Management)	<ul style="list-style-type: none"> Funds obligation documentation 	<ul style="list-style-type: none"> Appropriate funds obligation entries created with reference to source information
18	a. Receive from award recipients signed award agreements b. Record executed award agreements (GRM.030.010 Grant Award Issuance)		<ul style="list-style-type: none"> Signed award agreements 	<ul style="list-style-type: none"> Executed award agreements
19	a. Receive and verify award recipients' bank information b. Route verified award recipients' bank information for payee set-up (GRM.030.010 Grant Award Issuance)		<ul style="list-style-type: none"> Award applicants' bank information Executed award agreements 	<ul style="list-style-type: none"> Verified award recipients' bank information

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
20		Establish non-Federal payee information for each recipient (FFM.030.010 Payee Set-up and Maintenance)	<ul style="list-style-type: none"> • Verified award recipients' bank information • Executed award agreements 	<ul style="list-style-type: none"> • Non-Federal payee accounts
21	a. Provide award recipients and unsuccessful applicants information to OMB-designated source b. Notify unsuccessful applicants c. Publish award recipients' and unsuccessful applicants' information, as appropriate, to OMB-designated source (GRM.030.010 Grant Award Issuance)		<ul style="list-style-type: none"> • Executed award agreements • Applications review results • Unsuccessful applicants' information 	<ul style="list-style-type: none"> • Published award information • Unsuccessful applicant notifications
22	Determine and document that no appeal information is received from unsuccessful applicants (GRM.030.010 Grant Award Issuance)		<ul style="list-style-type: none"> • Unsuccessful applicant notifications 	<ul style="list-style-type: none"> • Documentation of no appeal from unsuccessful applicants
23	a. Receive, review, and approve award recipients' advance payment requests and document results b. Request funds availability check for advance payments (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> • Award recipients' advance payment requests • Executed award agreement 	<ul style="list-style-type: none"> • Approved award recipients' advance payment requests • Request for funds availability check for advance payment
24		Receive and process requests for funds availability check (FFM.010.020 Fund Allocation and Control)	<ul style="list-style-type: none"> • Request for funds availability check for advance payments 	<ul style="list-style-type: none"> • Response to funds availability check for advance payments
25	a. Receive response to funds availability check for advance payments b. Submit disbursement requests for advance payments (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> • Response to funds availability check for advance payment 	<ul style="list-style-type: none"> • Disbursement requests for advance payments

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
26		Receive and process advance payments disbursement requests (FFM.030.080 Payment Processing - Grant Payments)	<ul style="list-style-type: none"> Disbursement requests for advance payments 	<ul style="list-style-type: none"> Disbursement to award recipients
27	a. Receive reimbursement payment requests with supporting documentation from award recipients with special terms and conditions b. Evaluate payment request for the award recipients with special terms and conditions, and record results c. Identify and document concern for one award recipient that payment request is not in alignment with the budget plan d. Develop and provide request to award recipient with identified concern for additional information concerning the reimbursement payment request e. Approve and document reimbursement payment requests for award recipients with special terms and conditions and no concerns from payment review f. Request funds availability check for reimbursement payments for award recipients with special terms and conditions and no concerns from payment review (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> Reimbursement payment requests with supporting documentation from high-risk award recipients with special terms and conditions 	<ul style="list-style-type: none"> Award recipients' payment request and corrective action status information for single audit findings evaluation results, including identified concern for one recipient Request for additional information concerning reimbursement request from award recipient with identified concern Approved reimbursement payment requests for award recipients with special terms and conditions and no concerns from payment review Request for funds availability check for reimbursement payments

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
28		a. Receive and process requests for funds availability check for reimbursement payments b. Provide response to funds availability check for reimbursement payments (FFM.010.020 Fund Allocation and Control)	<ul style="list-style-type: none"> Request for funds availability check for reimbursement payments 	<ul style="list-style-type: none"> Response to funds availability check for reimbursement payments
29	a. Receive response to funds availability check for reimbursement payments b. Submit disbursement requests for reimbursement payments to award recipients with no concerns (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> Response to funds availability check for reimbursement payments 	<ul style="list-style-type: none"> Disbursement requests for reimbursement payments to award recipients with no concerns
30		Receive and process disbursement requests for reimbursement payments (FFM.030.080 Payment Processing - Grant Payments)	<ul style="list-style-type: none"> Disbursement requests for reimbursement payments to award recipients with no concerns 	<ul style="list-style-type: none"> Disbursement to award recipients with no concerns

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
31	a. Receive additional documentation concerning the reimbursement payment request from award recipient with identified concern b. Evaluate additional documentation concerning the reimbursement payment request, approve documentation, and record results with no issues are identified c. Approve and document reimbursement payment request for award recipient with previously identified concern and document results d. Request funds availability check for reimbursement payment for award recipient with previously identified concern (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> Additional information concerning reimbursement payment request from award recipient with identified concern 	<ul style="list-style-type: none"> Evaluation results for additional information concerning reimbursement payment request Approved reimbursement payment request for award recipient with previously identified concern Request for funds availability check for reimbursement payment
32		a. Receive and process requests for funds availability check for reimbursement payment b. Provide response to funds availability check for reimbursement payment (FFM.010.020 Fund Allocation and Control)	<ul style="list-style-type: none"> Request for funds availability check for reimbursement payment 	<ul style="list-style-type: none"> Response to funds availability check for reimbursement payment
33	a. Receive response to funds availability check for reimbursement payment b. Submit disbursement request for reimbursement payment (GRM.030.020 Grant Award Payment Processing)		<ul style="list-style-type: none"> Response to funds availability check for reimbursement payment 	<ul style="list-style-type: none"> Disbursement request for reimbursement payment
34		Receive and process disbursement request for reimbursement payment (FFM.030.080 Payment Processing - Grant Payments)	<ul style="list-style-type: none"> Disbursement request for reimbursement payment 	<ul style="list-style-type: none"> Disbursement to award recipients

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
35	a. Receive monthly performance reports from award recipients with special terms and conditions b. Evaluate monthly performance reports from award recipients with special terms and conditions against award agreements, and record results with no issues identified (GRM.040.020 Grant Award Performance Review)		<ul style="list-style-type: none"> • Monthly performance reports from award recipients with special terms and conditions • Executed award agreements 	<ul style="list-style-type: none"> • Award recipients' monthly performance review results
36	a. Receive monthly financial reports from award recipients with special terms and conditions b. Evaluate monthly financial reports from award recipients with special terms and conditions, and record results with no issues identified (GRM.040.030 Grant Award Financial Review)		<ul style="list-style-type: none"> • Monthly financial reports from award recipients with special terms and conditions • Executed award agreements 	<ul style="list-style-type: none"> • Award recipients' monthly financial review results
37	a. Evaluate award recipients' financial and performance results to determine alignment of performance results with expenditures and record results (GRM.040.030 Grant Award Financial Review) b. Identify potential concern for one award recipient that performance results do not seem consistent with financial expenditures, determine that a desk review will be conducted, and document results (GRM.040.020 Grant Award Performance Review) c. Notify award recipient that a desk review will be conducted and request additional information concerning performance and financial expenditures (GRM.040.020 Grant Award Performance Review)		<ul style="list-style-type: none"> • Award recipients' monthly performance review results • Award recipients' monthly financial review results 	<ul style="list-style-type: none"> • Alignment of performance results with expenditures information • Notification to award recipient of desk audit and request for additional information

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
38	a. Receive additional information concerning performance and financial expenditures b. Conduct desk review to review additional information concerning performance and financial expenditures and document results c. Determine that additional information is insufficient to explain the inconsistency, identify performance issue, and document results d. Provide desk review results and performance issue to OMB-designated source e. Notify award recipient of performance issue and site visit (GRM.040.020 Grant Award Performance Review)		<ul style="list-style-type: none"> Additional information concerning performance and financial expenditures 	<ul style="list-style-type: none"> Desk review results Notification to award recipient of performance issue and site visit
39	a. Retrieve previous performance reports, financial reports, and single audit findings and corrective action status information for evaluation prior to site visit b. Evaluate previous performance reports, financial reports, and single audit findings and corrective action status information for award recipient with potential concern and record results (GRM.040.040 Grant Award Compliance Review)		<ul style="list-style-type: none"> Previous performance reports, financial reports, and single audit findings and corrective action status information 	<ul style="list-style-type: none"> Evaluation results for previous performance reports, financial reports, and single audit findings and corrective action status information

BUSINESS USE CASE 080.GRM.L1.10 GRANT APPLICANT RISK IDENTIFIED FROM SINGLE AUDIT FINDINGS

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
40	a. Evaluate systems and operations during site visit and document results b. Identify and document an issue that some of the award recipient's staff are inexperienced with limited skills to support award execution c. Develop and provide technical guidance and training resources information to award recipient to assist in enhancement of staff skill levels d. Provide site visit compliance review results and issue to OMB-designated source e. Notify award recipient of site visit compliance review results and issue and request improvement plan (GRM.040.040 Grant Award Compliance Review)		<ul style="list-style-type: none"> • Notification to award recipient of need for site visit 	<ul style="list-style-type: none"> • Technical guidance and training resources information • Site visit compliance review results and issue • Notification to award recipient of site visit compliance review results and issue • Request for improvement plan
41	a. Receive and evaluate award recipient improvement plan to address issue with staff skill levels and record results b. Notify award recipient of approval of improvement plan		<ul style="list-style-type: none"> • Award recipient improvement plan to address issue with staff skill levels 	<ul style="list-style-type: none"> • Notification of approval of award recipient improvement plan to address issue with staff skill levels
42	a. Receive quarterly performance reports from award recipients without special terms and conditions b. Evaluate quarterly performance reports from award recipients without special terms and conditions against award agreements and record results (GRM.040.020 Grant Award Performance Review)		<ul style="list-style-type: none"> • Quarterly performance reports from award recipients • Executed award agreements 	<ul style="list-style-type: none"> • Award recipients' performance review results

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
43	a. Receive quarterly financial reports from award recipients without special terms and conditions b. Evaluate quarterly financial reports from award recipients without special terms and conditions against award agreements and record results c. Evaluate financial and performance results to determine alignment of performance results with expenditures and record results (GRM.040.030 Grant Award Financial Review)		<ul style="list-style-type: none"> • Quarterly financial reports from award recipients • Executed award agreements • Award recipients' performance review results 	<ul style="list-style-type: none"> • Award recipients' financial review results • Alignment of performance results with expenditures information
44	a. Receive single audit package information with summary schedule of prior audit findings from award recipients in OMB-designated source (GRM.060.020 Grant Recipient Single Audit) b. Notify Federal awarding agency of receipt of single audit package with prior year audit findings information (GRM.060.020 Grant Recipient Single Audit) c. Retrieve single audit package with prior year audit findings information for award recipients (GRM.040.040 Grant Award Compliance Review) d. Evaluate award recipients' summary schedule of prior audit findings, identify completed actions and closed single audit findings for award recipients with previous past due corrective actions, and record results (GRM.040.040 Grant Award Compliance Review)		<ul style="list-style-type: none"> • Award recipient single audit package information with summary schedule of prior audit findings 	<ul style="list-style-type: none"> • Award recipients' prior audit findings and corrective actions completed evaluation results

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
45	a. Evaluate risk for award recipients with special terms and conditions, determine that award recipients' risk is low because corrective actions have been addressed, and document results b. Update award recipients' risk profile information and document results c. Provide updated risk profile information and risk evaluation results to OMB-designated source d. Determine special terms and conditions are no longer needed and can be removed from the award agreement and document results (GRM.040.040 Grant Award Compliance Review)		<ul style="list-style-type: none"> • Award recipients' prior audit findings and corrective actions completed evaluation results 	<ul style="list-style-type: none"> • Risk evaluation results documenting award recipients' low risk • Award recipients' updated risk profile information • Documentation of decision to remove special terms and conditions from award agreements
46	a. Modify award agreements to remove the special terms and conditions for award recipients who previously had past due corrective actions and document results b. Issue award modifications to award recipients (GRM.040.010 Grant Award Modification)		<ul style="list-style-type: none"> • Documentation of decision to remove special terms and conditions from award agreements • Executed award agreements 	<ul style="list-style-type: none"> • Issued award modifications
47	a. Receive from award recipients signed award modifications b. Record executed award modifications (GRM.040.010 Grant Award Modification)		<ul style="list-style-type: none"> • Signed award modifications 	<ul style="list-style-type: none"> • Executed award modifications
48	Provide award modification information to OMB-designated source (GRM.040.010 Grant Award Modification)		<ul style="list-style-type: none"> • Executed award modifications 	<ul style="list-style-type: none"> • Published award modifications information