# MONITOR FOR:

- 1. Insufficient Documentation
- 2. Unauthorized Payments
- 3. Financial and Program Reporting Falsification
- 4. Misappropriation of Funds
- 5. Unallowable Costs/Fictitious Employees
- 6. Unallowable Labor Costs/Grant Application Misrepresentation
- 7. Conflicts of Interest/ Noncompliance with Grant Regulations



# **GRANT MONITORING**

## EXAMPLES OF CONCEALMENT BEHAVIORS INCLUDE:

- Missing documents; documents are copies when they should be originals; documents written over; documents are altered
- Falsified signatures or incorrect/unauthorized signature
- Excessive journal entries; shifting costs from account to account or program to program records inaccurate/incomplete, not updated/reconciled
- Transfers to or from a holding or suspension account; use of several different banks/accounts; excessive and/or large cash transactions; fictitious accounts/employees/transactions/charges; duplicate/out-of-sequence invoices;
- Non-payroll checks written to employee; unendorsed/questionably endorsed payroll checks
- Submitting blank time cards or filling time cards out in advance; reclassifying employees/salaries from indirect cost to direct cost; inaccurate/incomplete Principal Investigator (PI) or other key personnel description and credentials
- Relying on one vendor/source without adequate explanation or review; unexplained price increases or failure to cut costs as planned/instructed; defining project needs in manner that only one source can meet

# **Scam Grant Host Guide**

**RM Cervero** 

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