

Guide for Review of Subrecipient/Community-Based Development Organization (CBDO) Management			
Name of Program Participant:			
Staff Consulted:			
Name(s) of Reviewer(s):		Date	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

Instructions: HUD reviewers should use this Exhibit to determine the extent to which program participants are adequately managing subrecipients/CBDOs and monitoring subrecipient/CBDO performance. (See 24 CFR 570.500(c) and 570.204(c), respectively, for definitions of "subrecipient" and "eligible CBDO.") The regulations at 24 CFR 570.501 – 503 and 24 CFR 85.40 require program participants to monitor the day-to-day operations of subrecipient activities for compliance with applicable Federal requirements as well as to assess performance goal achievements. Program participant monitoring must cover each program, function, or activity. HUD's review normally takes place at the program participant level but, if time and resources permit, a selected sample of subrecipients should be monitored. When reviewing certain activities carried out by subrecipients, HUD staff should adapt pertinent exhibits elsewhere in this Handbook to augment subrecipient monitoring (e.g., rehabilitation, economic development, and/or CDBG national objectives).

This Exhibit is divided into eight sections: Subrecipient Management and Training Systems; Internal Controls; Review of Subrecipient Written Agreements; Reporting; Subrecipient Monitoring by the Program Participant; Program Income Monitoring; Review of Community Based Development Organizations (CBDOs); and HUD Review of Subrecipients.

Questions:

A. SUBRECIPIENT MANAGEMENT AND TRAINING SYSTEMS

1.

Describe the program participant's management system for the oversight of its subrecipients. (If the program participant has described its subrecipient management policies/processes/systems in writing, attach a copy, if practical.)

Describe Basis for Conclusion:

2.

a. For the program year (or grant for HUD-Administered Small Cities in New York or Insular area grants prior to FY 2005) covered by this program participant’s last Consolidated Annual Performance and Evaluation Report (CAPER), how many subrecipients were provided CDBG funds?

Describe Basis for Conclusion:

b. What is the total amount of CDBG funds that the program participant budgeted for and obligated to the subrecipients covered by “a.” above?

Describe Basis for Conclusion:

c. Of the amounts included in “b.” above, what amounts remain unexpended as of the date of this review (include the time period covered)?

Describe Basis for Conclusion:

d. Is there any indication that activities carried out by subrecipients adversely affect the program participant’s timeliness in carrying out the CDBG program?

<input type="checkbox"/>	<input type="checkbox"/>
Yes	No

Describe Basis for Conclusion:

e. If the answer to “d.” above is “yes,” what are the causes for the delay (i.e., significant amounts of funding for individual activities that are slow moving)?

Describe Basis for Conclusion:

3.

a. How does the program participant ensure that its CDBG-funded subrecipients understand how to apply and meet the CDBG program requirements to the activities that they are carrying out?

Describe Basis for Conclusion:

b. Is there evidence that the program participant has provided appropriate resource materials to its subrecipients (e.g., governing regulations, OMB Circulars, CPD Notices, the “CDBG Program Guide to National Objectives & Eligible Activities for Entitlement Communities,” or corresponding website addresses) and keeps subrecipients abreast of program changes and new or revised requirements?

Yes No

Describe Basis for Conclusion:

4.

a. Does the program participant provide technical assistance or training to subrecipients on an on-going and/or an as needed basis?

Yes No

Describe Basis for Conclusion:

b. If the answer to “a.” above is “yes,” describe the technical assistance or training the program participant has provided during the most recently completed program year and complete the table below. (Attach training materials, brochures, attendance lists, etc., if appropriate.)

Subrecipient Name	Number of Persons Trained	Topics	Training Date(s)

Describe Basis for Conclusion:

5.

a. Does the program participant have cooperation and/or subrecipient agreements with other public agencies to undertake CDBG-funded activities?	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

b. If the answer to “a.” above is “no,” what is the program participant’s explanation?
Describe Basis for Conclusion:

6.

a. Is there a signed and dated written agreement in effect for every subrecipient using CDBG funds, including program income? [24 CFR 570.503(a)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

b. Does the program participant have a system or method for amending written agreements? If “yes,” describe it.	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

c. If applicable, does the amendment process described in “b.” above assure compliance with CDBG program requirements?	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

B. INTERNAL CONTROLS

7.

a. Does the program participant have a method to ensure that subrecipients' financial management systems are kept in accordance with 24 CFR 85.20(b) or 24 CFR 84.21(b)(3), as applicable? [24 CFR 570.502(a)(4) or 24 CFR 570.502(b)(3)]	<input type="checkbox"/>	<input type="checkbox"/>
Yes No		
Describe Basis for Conclusion: 		

b. Has the program participant established qualifications for its employees, auditors, or other personnel who conduct financial reviews of subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>
Yes No		
Describe Basis for Conclusion: 		

8.

a. Does the program participant fund subrecipients that have employees who work on both CDBG-eligible and non-CDBG eligible activities?	<input type="checkbox"/>	<input type="checkbox"/>
Yes No		
Describe Basis for Conclusion 		

b. If the answer to "a." above is "yes," does the program participant have a system to ensure that the subrecipient keeps appropriate time distribution records and makes appropriate charges to the CDBG program, as required by OMB Circular A-87, Attachment B, Section 11 (for state, local or Indian tribal governments) and OMB Circular A-122, Attachment B, Section 7 (for non-profit organizations)? [24 CFR 570.502(a) or 24 CFR 570.502(b)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes No N/A			
Describe Basis for Conclusion: 			

9.

<p>Does the program participant review each subrecipient for evidence of conflicts of interest, either between the program participant and the subrecipient or between the subrecipient and its contractors? (The reviewer is suggested to obtain information on the background of subrecipient staff and/or the Board of Directors, and seek assurances from the subrecipient when conducting on-site reviews.) [24 CFR 570.611]</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>				
Yes	No				
<p>Describe Basis for Conclusion:</p>					

10.

<p>Does the program participant have a system or other method to ensure subrecipient compliance with the procurement and/or subcontracting requirements of 24 CFR 85.36 or 24 CFR 84.40-48, as applicable? [24 CFR 570.502(a)(12) or 24 CFR 570.502(b)(3)]</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>				
Yes	No				
<p>Describe Basis for Conclusion:</p>					

11.

<p>a. Does the program participant ensure that subrecipients maintain and retain adequate records, for a period of not less than four years, to comply with program requirements as set forth at 24 CFR 570.503 and 24 CFR 85.42 or 84.53(b) as well as any special documentation required by the contract or project activity type? [24 CFR 570.502(a)(16) or 24 CFR 570.502(b)(3)(ix)]</p>
<p>Describe Basis for Conclusion:</p>

<p>b. Does the program participant ensure that subrecipients have procedures to adequately identify CDBG property and assets and maintain the appropriate property records, as required by 24 CFR 85.32(d)(1) or 24 CFR 84.34(f)? [24 CFR 570.502(a)(8) or 24 CFR 570.502(b)]</p>	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>				
Yes	No				
<p>Describe Basis for Conclusion:</p>					

c. Does the program participant ensure that subrecipients have procedures to ensure adequate safeguards for preventing loss, damage or theft of subrecipient-held property per 24 CFR 85.32(d)(3) or 24 CFR 84.34(f)(4)? [24 CFR 570.502(a)(8) or 24 CFR 570.502(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
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Describe Basis for Conclusion:

d. Does the program participant have a system for tracking real property under the subrecipient's control that was acquired or improved with CDBG funds in excess of \$25,000 to assure national objective compliance? [24 CFR 570.503(b)(7)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
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Describe Basis for Conclusion:

12.

a. What is the program participant's process for determining whether OMB Circular A-133 Single Audits are required for its subrecipients?

Describe Basis for Conclusion:

b. Does the program participant have a system for ensuring that, where A-133 audits are required, the audits are completed and submitted in accordance with the Circular requirements per 24 CFR 84.26 and 24 CFR 85.26? [24 CFR 570.502(a)(7) and 24 CFR 570.502(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
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Describe Basis for Conclusion:

c. Does the program participant review the audits to ensure regulatory compliance and follow-up as required under OMB Circular A-133, Subpart D, § __.400(d)? [24 CFR 570.502(a)(7) and 24 CFR 570.502(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
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Describe Basis for Conclusion:

13.

a. Describe the program participant's procedures for monitoring its subrecipients for compliance and performance (on-site or remote).
[24 CFR 570.501(b), 24 CFR 570.502(a)(14) and 24 CFR 570.502(b)(3)(vii)]

Describe Basis for Conclusion:

b. What factors does the program participant consider in selecting and reviewing subrecipients and their activities on-site (e.g., dollar amount, nature of activity, etc.)?

Describe Basis for Conclusion:

c. Do the procedures and factors considered appear adequate to ensure effective and efficient program management?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Describe Basis for Conclusion:

C. REVIEW OF SUBRECIPIENT WRITTEN AGREEMENTS

Instructions: Select a sample of subrecipients and complete this section for each subrecipient reviewed (see Chapter 3 introductory text, Section 3-5, for sampling techniques). Attach additional sheets as needed for each subrecipient.

Name of Subrecipient:
Description of Activity(ies):

14.

Does the written agreement include the following required elements:		
a. Statement of work and corresponding budget? [24 CFR 570.503(b)(1)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
b. Timetable or schedule for performance? [24 CFR 570.503(b)(1)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
c. Records and reports? [24 CFR 570.503(b)(2)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
d. Program income? [24 CFR 570.503(b)(3)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
e. Uniform administrative requirements? [24 CFR 570.503(b)(4)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
f. Other program requirements? [24 CFR 570.503(b)(5)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
g. Suspension and termination? [24 CFR 570.503(b)(6)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
h. Reversion of assets? [24 CFR 570.503(b)(7)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

15.

Does the Statement of Work provide sufficient detail for the program participant to monitor performance against the agreement as well as report on performance measurement progress? [24 CFR 570.503(b)(1)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

16.

a. Does the agreement permit program income to be retained by the subrecipient?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

b. If the answer to “a.” above is “yes,” does the agreement specify what activities shall be undertaken with the program income? [24 CFR 570.503(b)(3) and 24 CFR 570.504(c)]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: 			

c. If the answer to “a.” above is “yes,” what information does the subrecipient provide to the program participant on program income received and used?
Describe Basis for Conclusion:

17.

a. Is this subrecipient paid on an advance or reimbursement basis?
Describe Basis for Conclusion:

<p>b. Does the program participant require the subrecipient to submit support documentation to receive payment of CDBG funds in sufficient detail for the program participant to determine cost eligibility and allowability? [24 CFR 85.20(b)(5)]</p>	<p><input type="checkbox"/> <input type="checkbox"/> Yes No</p>
<p>Describe Basis for Conclusion:</p>	
<p>c. Whether payment is an advance or reimbursement, are the conditions of 24 CFR 85.20(b)(7) and 85.21 met, as applicable? [24 CFR 570.502(a)(20) or 24 CFR 570.502(b)(3)(i)]</p>	<p><input type="checkbox"/> <input type="checkbox"/> Yes No</p>
<p>Describe Basis for Conclusion:</p>	
<p>d. If the subrecipient is paid on an advance basis, how does the program participant ensure that the funds are not being requested in excess of immediate needs, are timely disbursed by the subrecipient, and used solely for authorized purposes per 24 CFR 84.21 and 84.22 or 24 CFR 85.20(b)(7) and 85.21? [24 CFR 570.502(a)(4) and (5) or 24 CFR 570.502(b)(3)(i)]</p>	
<p>Describe Basis for Conclusion:</p>	
<p>e. If the subrecipient is paid on a reimbursement basis, what system of internal controls has the program participant established to ensure that the funds are used for allowable and eligible costs that are related to the funded activity(ies) in accordance with 24 CFR 85.20(b) and 84.21? [24 CFR 570.502(a)(4) and (b)(3)]</p>	
<p>Describe Basis for Conclusion:</p>	

D. REPORTING

18.

a. Does the program participant routinely require its subrecipients to submit reports? [24 CFR 570.503(b)(2)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

b. If the answer to “a.” above is “yes,” what reports are required and what is the frequency of submission?
Describe Basis for Conclusion:

c. Are the reports or records submitted to the program participant sufficient to assess subrecipient performance against the specifications in the statement of work? [24 CFR 570.503(b)(1)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

19.

Are there other mechanisms used by the program participant to obtain the information required for inclusion in the Integrated Disbursements and Information System (IDIS) and CAPER?	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion:	

20.

How does the program participant verify report data?
Describe Basis for Conclusion:

21.

Does a comparison of a sample of the program participant's subrecipient records match with information that the program participant entered in IDIS and the CAPER. Are there any discrepancies? [24 CFR 570.503(b)(2) and 24 CFR 91.525(a)(3)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

E. SUBRECIPIENT MONITORING BY THE PROGRAM PARTICIPANT

22.

Provide the following information regarding monitoring efforts conducted by the program participant during the preceding twelve-month period from the date of this review. ¹					
Subrecipient Monitored	Date	On-Site or Remote	Number and Type(s) of Finding	Date of Monitoring Letter	Date(s) Findings Resolved

¹ Use the "tab" key to add additional rows or attach additional sheets.

23.

a. Of those monitored on-site, what percentage does this represent of the total number of subrecipients currently funded by the program participant?
Describe Basis for Conclusion:

b. Of those monitored remotely, what percentage does this represent of the total number of subrecipients currently funded by the program participant?
Describe Basis for Conclusion:

24.

a. Are monitoring results communicated on a timely basis and in writing to subrecipients?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

b. Are the program participant's monitoring reports written clearly and do they document the areas monitored and the conclusions reached?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

c. Do the reports provide any expected corrective actions and dates for resolution?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

d. Are subrecipients given an opportunity to respond and/or clarify?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

e. What is the program participant's internal procedure for ensuring the quality of monitoring efforts, including documentation and intended actions, and follow-through on promised actions?
Describe Basis for Conclusion:

F. PROGRAM INCOME MONITORING

25.

How does the program participant keep track of their subrecipient(s) program income and ensure accurate reporting?
Describe Basis for Conclusion:

26.

Does the program participant check to ensure that each subrecipient has established revenue accounts to record program income?	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

27.

a. If a subrecipient retains program income, does the program participant check to ensure that program income is being used before new grant funds are requested? [24 CFR 570.504(c)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

b. If a subrecipient retains program income, does the program participant check to ensure that such income is being used in accordance with CDBG requirements? [24 CFR 570.504(c)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
Describe Basis for Conclusion:	

28.

Whether a subrecipient retains program income or not, how does the program participant ensure compliance with applicable program income requirements? [24 CFR 570.503(b)(3) and 24 CFR 570.504(c)]
Describe Basis for Conclusion:

29.

Does the most recently completed CAPER submitted to HUD accurately reflect all subrecipient-generated program income earned during the program year? [24 CFR 570.504(a) and 24 CFR 91.525(a)(3)]	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Yes	No	N/A					
Describe Basis for Conclusion: 							

30.

Has the program participant included program income expected to be received by all of its subrecipients in preparing its most recent Consolidated Plan Annual Action Plan? [24 CFR 91.220(g)(1)(ii)(A) and 24 CFR 570.302]	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> <td>N/A</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
Yes	No	N/A					
Describe Basis for Conclusion: 							

31.

In your review of either the Action Plan, CAPER, or program participant-generated information, does the program participant have information for any activities you identified being carried out by subrecipients that generate program income (e.g., rehabilitation loan programs, economic development revolving loan funds)? [24 CFR 85.21(f)(2) and 24 CFR 570.502(a)(5); or 24 CFR 570.502(b)(3) and 24 CFR 84.21(b)(1)]	<table border="0"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Yes</td> <td>No</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>				
Yes	No				
Describe Basis for Conclusion: 					

G. INDIVIDUAL REVIEW OF COMMUNITY BASED DEVELOPMENT ORGANIZATIONS (CBDOS)

Name of CBDO:

32.

Is this entity an eligible CBDO? [24 CFR 570.204(c)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

33.

a. Is the CBDO carrying out an eligible activity? If “yes,” describe the activity(ies) being carried out, including the amount of CDBG funds allocated. If “no,” go to question 34.	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

34.

Is the CBDO carrying out any ineligible activities? [24 CFR 570.204(b)]	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
Describe Basis for Conclusion:		

35.

If the CBDO is designated by the program participant as a <i>subrecipient</i> , is there a written agreement containing the necessary requirements that must be met, as set forth at 24 CFR 570.503?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion: 		

36.

If not designated as a subrecipient, is there, nonetheless, a written agreement with the CBDO that describes the terms and conditions under which CDBG funds are being provided (e.g., eligible activities to be carried out, national objectives to be met, and reports and records to be maintained)? [24 CFR Subpart K]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion: 			

H. HUD REVIEW OF SUBRECIPIENTS

Instructions: Select a sample of subrecipients to review, either on-site or remotely, to determine the effectiveness of the program participant's subrecipient management efforts. Use this section (H) of Exhibit 3-16 to reflect the results of a single subrecipient review. Attach a separate form of this section (H) for each additional subrecipient reviewed, as needed.

Name of Subrecipient:
Name(s) of Subrecipient Staff Interviewed:
Program or Activity:
Records/Data Reviewed:

37.

a. Did the program participant monitor this subrecipient on-site?	<input type="checkbox"/>	<input type="checkbox"/>	
Yes No			
Describe Basis for Conclusion:			

b. If the answer to "a." above is "yes," what was the date of the participant monitoring?
Describe Basis for Conclusion:

c. If the subrecipient was monitored, were any findings, concerns, or observations identified by the program participant?	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Yes No N/A				
Describe Basis for Conclusion:				

38.

a. Do the costs charged by the subrecipient to the CDBG program appear reasonable? [24 CFR 570.502(a) or 24 CFR 570.502(b)]	<input type="checkbox"/>	<input type="checkbox"/>
Describe Basis for Conclusion:		

b. If the answer to "a" above is "no," describe what appears unreasonable and whether further review is warranted.
Describe Basis for Conclusion:

39.

In interviewing subrecipient staff, does there appear to be adequate knowledge and understanding of CDBG rules and other applicable regulations so that it is likely that the subrecipient is in compliance with such rules?	<input type="checkbox"/>	<input type="checkbox"/>
Describe Basis for Conclusion:		

40.

Did you identify any findings or concerns not detected by the program participant?	<input type="checkbox"/>	<input type="checkbox"/>
Describe Basis for Conclusion:		

41.

Based on your review, does there appear to be any significant differences between actual performance and the reported performance submitted by the subrecipient?	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	

42.

Based upon the program participant's oversight of subrecipients as described in Section A, Question 1 of this Exhibit, does your review lead you to conclude that the participant is following its own procedures?	<input type="checkbox"/> <input type="checkbox"/> Yes No
Describe Basis for Conclusion: 	