
ITEMS TO BE SENT TO MONITORS BY XXX

1. Provide a detailed transaction listings showing all transactions (Revenue and Expenditure) charged to the contracts listed below. Please export the detailed transaction listing to a Microsoft Excel file and e-mail, fax (515-242-6119) or by US mail to our office by (INSERT DATE HERE). We will select transactions and return a list to you prior to the visit. Provide access to bank statements with cancelled checks for the period listed below.

CONTRACT	REVIEW PERIOD	CONTRACT	REVIEW PERIOD
DOE-XX-XX	XXX	LIHEAP-XX-XX	XXX
DOE-XX-XX	XXX	LIHEAP-XX-XX	XXX
DOE-XX-XX	XXX	CSBG-XX-XX	XXX
HEAP-XX-XX	XXX	CSBG-XX-XX	XXX
HEAP-XX-XX	XXX	CSBG-XX-XX	XXX
HEAP-XX-XX	XXX	FaDSS-XX-XX	XXX
WX POOL	XXX	FaDSS-XX-XX	XXX

2. E-mail the following documents, as attachment to mike.adams@iowa.gov
 - a. Financial Policies and Procedures Manual
 - b. Personnel Policies & Procedures Manual
 - c. Employee Handbook
 - d. Cost Allocation Plan
 - e. Table of Organization – with names of senior management and program managers
 - f. Approved Indirect Cost Letter
 - g. Certificates of Insurance Coverage for the following:
 - 1) Commercial General Liability
 - 2) Vehicle Insurance (DCAA Grant Vehicles Only)
3. Make available for review and reference the following documents:
 - a. Listing of Objective Codes and names used when paying expenses
 - b. Chart of Accounts (Listing of Fund/Organization Names and Numbers for entire Agency)
4. Complete the attached Financial Control questionnaire.

ITEMS TO BE REVIEWED ON-SITE

INVENTORY

5. An inventory of equipment procured with DOE, HEAP, CSBG, or LIHEAP grant funds with a purchase price of \$5000.00 or greater. An inventory of equipment procured with FaDSS grant funds with a purchase price of \$2500.00 or greater.

INTEREST EARNED ON FEDERAL FUNDS

6. Provide the most current calculation of interest earned on Federal Funds for the most recently completed for your agency's fiscal year.

PAYROLL – DIRECT CHARGED EMPLOYEES

7. Timesheets for employees—charged in whole or part—to the programs listed above--will be reviewed for the first full payroll in the month of XXX. To complete this procedure, please provide the following:
 - A listing of employees charged to each program (titles, hourly rate or salary)

- Time sheets - For all employees charged (in whole or part) to the programs.
 - Payroll documents showing the distribution of the employees time (hours and dollars) for above listed programs.
 - If the time distribution (listed above) does not reconcile to the amount charged to the agency general journal, provide a document which supports the charges in the general journal
8. Access to view the XXXX W2 forms for all agency employees.

PAYROLL – EMPLOYEES CHARGED AS PART OF THE APPROVED INDIRECT COST PLAN

9. Timesheets for employees—counted in whole or part—as part of the agency’s approved indirect cost plan will be reviewed for the first full payroll in the month of XXX. To complete this procedure, please provide the following:
- A listing of employees charged to each program (titles, hourly rate or salary, Percentage charged)
 - Time sheets - For all employees charged (in whole or part) to the approved indirect cost rate.
10. Access to view the XXXX W2 forms for all agency employees.

CSBG

11. Provide a trial balance that matches to the actual expended amounts listed on the “Funding Request & Expenditure Report” submitted for CSBG-XX-XX – XXX – (\$XXX). Provide a reconciliation of any discrepancies.
12. Provide a trial balance for CSBG-XX-XX-XX.

FaDSS

13. Provide a trial balance that matches to the actual expended amounts listed on the “Funding Request & Expenditure Report” submitted for FaDSS-XX-XX-XX – XXX – (\$XXX). Provide a reconciliation of any discrepancies.
14. Provide a trial balance for FaDSS-XX-XX-XX.
15. Provide documentation to show that the “Local Funds Committed” in your contract (\$XXX) has been received and are available for use.

WEATHERIZATION

16. Provide a detailed listing of all items charged to the equipment line in the HEAP contract in the amount of \$XXX shown on the HEAP-XX-XXX report.
17. Provide a trial balance that matches to the actual expended amounts listed on the “Weatherization Assistance Closeout Form” submitted for DOE-XX-XXX – (\$XXX).
- a. Provide a breakdown of expenses charged to administration (by expenditure type [e.g. payroll, supplies, rent, etc.]
 - b. Provide a breakdown of expenses charged to support (by expenditure type [e.g. payroll, supplies, rent, etc.]
 - c. Provide a reconciliation of any discrepancies.
18. Provide a trial balance that matches to the actual expended amounts listed on the “Weatherization Assistance Closeout Form” submitted for HEAP-XX-XXX – (\$XXX). Provide a reconciliation of any discrepancies
- a. Provide a breakdown of expenses charged to administration (by expenditure type [e.g. payroll, supplies, rent, etc.]
 - b. Provide a breakdown of expenses charged to support (by expenditure type [e.g. payroll, supplies, rent, etc.]
 - c. Provide a reconciliation of any discrepancies.
19. Have the XXX Weatherization Home Files pulled as listed on the XXX 102N report. If the files do not contain the invoices for materials and labor charged to the homes, please provide those also.

LIHEAP

20. Provide documentation as to how the agency arrived at the amount (\$XX) listed as “Unpaid Obligated Exp (Encumbered)” on the “Funding Request & Expenditure Report” LIHEAP-XX-XX-X – XXX.
21. Provide a trial balance that matches to the actual cash expenditure amounts listed on the “Funding Request & Expenditure Report” LIHEAP-XX-XX-X – XXX – (\$XXX). Provide a detailed reconciliation of any discrepancies.
22. Provide a trial balance for LIHEAP-XX-XX-X.

23. Provide a listing of vendors and the amount contracted for Summer Fill in Program Year 2010 and paid out in Program Year 11. Make available a listing showing for which clients the funds were expended with each vendor.
24. Provide the date on which the **XXX 20XX payment (\$XXX)** was received by your agency.
 - a. Provide a trial balance **for the month** in which the check (#24 above) was **deposited**.
 - b. Provide a detailed transaction list for the number of business days into the next month to arrive at 14 days after deposit of the check (#24a).

XXX

FINANCIAL/PERSONNEL CONTROL QUESTIONNAIRE

BASIC PROCEDURES

1. Does more than one person verify the monthly funding requests before being submitted to DCAA? Y N
2. Who signs claims for checks issued to the agency director? _____
3. Who is authorized to sign agency checks? _____
4. Does the agency board review the actual claims? Y N. If yes, when? _____

FINANCIAL PROCEDURES/PROCESSES/POLICIES

5. Do you have written financial policies and procedures? Y N
6. Does your agency adhere to this manual? Y N
7. When was your policy and procedure manual last updated? _____
8. Do you have written, detailed and documented cost allocation plans for allocable items? Y N
9. Do you keep previous allocation plans? Y N How long? _____
10. When was your cost allocation plan last updated? _____

CREDIT CARDS

11. Does your agency have any credit cards? (If no, skip to next section) Y N
What type of card(s) is it? Visa Mastercard American Express Discover Other -
12. What is the purpose of the credit card?
13. What controls are in place to prevent fraud, abuse, inappropriate use of the credit card?
14. Do you require any of the following (check all the apply)
15. Signed Purchase Orders In Advance Credit Card Receipts Receipts for Purchases Other -

FUND ACCOUNTING

16. Please list the fund for the programs listed below.

CONTRACT	FUND	CONTRACT	FUND	CONTRACT	FUND	CONTRACT	FUND
DOE-XX		DOE-RA		LIHEAP-XX		FaDSS-XX	
HEAP-XX		WX POOL		CSBG-XX		FaDSS-XX	
HEAP-XX		LIHEAP-XX		CSBG-XX		FaDSS-XX	
HEAP-XX		LIHEAP-XX		CSBG-XX			

INSURANCE

17. The agency (requires) (does not require) an employee who drives on agency business to have (current liability insurance) and (a valid driver's license).

INTEREST EARNED ON FEDERAL FUNDS

18. Are you calculating interest on Federal Funds—in accordance with OMB Circular A-110? Y N
19. Are federal funds kept in interest bearing accounts? Y N
20. What is your agency fiscal year? _____
21. How much interest was earned in your last agency year? _____

PAYROLL

22. On what schedule do you issue paychecks? Weekly Bi-weekly Twice a Month Monthly
23. How do you charge annual leave (vacation) time? when accrued when taken other: _____
24. How do you charge sick leave time? when accrued when taken other: _____
25. If an employee works in more than one program, on what basis do you split (allocate) their leave time?
 Actual Hours Worked per Program Time Study/Percentage Worked Other - Detailed Explanation: _____
26. When was your allocation of employee time last updated? _____

PROCUREMENT

27. Can an employee procure a product or service without prior approval? Y N
28. Do you use purchase orders? Y N
29. Are purchase orders required for all expenditures? Y N

TRAVEL

30. Do you have written policies that are made available to employees, regarding travel reimbursement? Y N
31. On what basis are your subsistence allowance (meals, lodging, mileage, incidentals, etc.) amounts based?
 GSA IRS STATE OF IOWA OTHER (explain) - _____
32. What rate is your current mileage reimbursement? _____
33. Who approves out-of-area travel for the Executive Director? _____
34. Travel expense reports show the purpose of the trip. Y N

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP)

35. Which client-intake system do you use? NIFCAP CIS (THO)

WEATHERIZATION ASSISTANCE PROGRAM

36. Does the agency use contractors or do they have crews? Contractors Crews Both
37. Are all expenses supported by documentation in the home file? Y N Explain: _____
38. Do you compare the contractors billing to the actual bid to assure the amount charged matches the bid? Y N
39. Are contractors required to get authorization for change orders before the product is/ or is not installed? _____

CERTIFICATION STATEMENT

I/we have completed and reviewed the questions above. To the best of my/our knowledge, all of the answers given on this form, and any attachments hereto are true and accurate.

Fiscal Officer

Date

Executive Director

Date