

## AUDIT CHECKLIST

This Checklist is a guide and not intended to be exhaustive. Items listed may not pertain to every project, but are records the Auditor may examine during the review of your project. Grantee is required to retain ALL project related records for the established records retention period. Projects are subject to audit at any time after initial expenditure or advance, through the end of the established records retention period.

### CONSTRUCTION CONTRACTS

- \_\_\_\_\_ Original bid packages with Summary List of Bidders
- \_\_\_\_\_ Award recommendation by bid reviewer(s)
- \_\_\_\_\_ Award by governing body (Resolution, meeting minutes)
- \_\_\_\_\_ Construction contract
- \_\_\_\_\_ Bonds (Bid, performance, payment)
- \_\_\_\_\_ Change Orders
- \_\_\_\_\_ Invoices (Detailed progress billings)
- \_\_\_\_\_ Payments to contractor (Cancelled checks/warrants\*, bank statements, and EFT receipts)
- \_\_\_\_\_ Stop Notices and Releases
- \_\_\_\_\_ Liquidated damages (All related records and evidence of compensation)
- \_\_\_\_\_ Recorded Notice of Completion

### FORCE ACCOUNT & VOLUNTEER SERVICES\*\*

- \_\_\_\_\_ Authorization/Work Order number identifying project
- \_\_\_\_\_ Timesheets signed by employee and supervisor (Showing work order number, dates, and specific hours worked on Project)
- \_\_\_\_\_ Hourly rate (Salary schedules/payroll register)
- \_\_\_\_\_ Fringe benefits (Detailed)
- \_\_\_\_\_ Volunteer rate justification

### OTHER

- \_\_\_\_\_ Project flyers/brochures
- \_\_\_\_\_ Sign-up sheets/Calendars of events
- \_\_\_\_\_ Post-event survey forms
- \_\_\_\_\_ Pictures
- \_\_\_\_\_ Website link, contract, invoices, etc.
- \_\_\_\_\_ Final report

### CONTRACTS/MATERIALS/SERVICES/EQUIPMENT RENTALS & PURCHASES

- \_\_\_\_\_ Purchase orders/Contracts/Service Agreements
- \_\_\_\_\_ Invoices
- \_\_\_\_\_ Payments (Cancelled checks/warrants\*, bank statements)
- \_\_\_\_\_ Equipment Title (Grant funded purchases only)

### EQUIPMENT USE\*\*

- \_\_\_\_\_ Authorization/work order
- \_\_\_\_\_ Daily time records identifying the project site
- \_\_\_\_\_ Usage documents (Logbook, or source documents identifying operator, date, work performed, mileage, etc.)

### ACQUISITIONS

- \_\_\_\_\_ Appraisal Report
- \_\_\_\_\_ Preliminary and Final Title Report
- \_\_\_\_\_ Title insurance policy
- \_\_\_\_\_ Statement of just compensation (Signed by seller)
- \_\_\_\_\_ Statement of difference (If purchased above appraisal)
- \_\_\_\_\_ Waiver of just compensation (If purchased below appraisal, signed by seller)
- \_\_\_\_\_ Estimate and Final Escrow Closing Statement
- \_\_\_\_\_ Cancelled checks/warrants\*, bank statements and EFT receipts
- \_\_\_\_\_ Grant deed (Vested to the participant) or final order of condemnation
- \_\_\_\_\_ Relocation documents
- \_\_\_\_\_ Income (Rental, grazing, sale of improvements, etc.)
- \_\_\_\_\_ Leases, agreements, etc.

### INTEREST

- \_\_\_\_\_ Interest earned on Advances (All related records and documentation of use)

\* Front and back.

\*\* Actual time records and all supporting documentation should be maintained as charges are incurred. Estimates of time charges will be disallowed.