



REQUEST FOR DOCUMENTS - FISCAL

Disbursements

- Cash Disbursements Register for the review period in Excel format. This document should contain information on the specific account codes from which the disbursement was paid. This document will be utilized to sample cash disbursements.
- Chart of Accounts used during the review period
- Fiscal Procedures Related to Disbursements

NOTE: The selected disbursements sample (including copies of the front and back of cancelled checks) will need to be made available immediately after the entrance conference.

Cost Allocation

- Copy of current cost allocation plan
- Copy of cost allocations at month end for the following months: {Month/Year and Month/Year}.

Payroll

- List of employees throughout the review period (this list will be used to select the employees for the Payroll/Personnel Analysis)
- Personnel Policies and Procedures
- Time allocation study, if applicable

The following Payroll related items must be available when the monitors arrive for on-site review

- Time and attendance records for selected sample
- Payroll registers for selected sample
- Payroll tax payment documentation (such as Form 941 and related payment receipt) for selected sample
- Wage authorization documentation for selected sample
- Job descriptions for staff selected in sample
- W-4s for selected sample

Fringe Benefits

- Accrued Leave (Cash) Account Reconciliation, (if applicable), for the quarters ending {Month/Year and Month/Year}
- Support for Accrued Leave Funds, if applicable

Audit Resolution

- Copy of most current Single Audit
- Status/Resolutions of prior year monitoring findings and management recommendations
- Status/Resolutions of prior year audit findings