

## **FISCAL REVIEW MONITORING INSTRUMENT QUESTIONS**

### **1-D Disbursements**

- 1) Supporting documentation includes evidence of prior approval of the expenditure (i.e., services, goods, travel, etc.).
- 2) Proper documentation is maintained for all expenditures (i.e., goods, services, travel, payroll, etc.) including purchase orders, receipts, purpose of expenditure, and/or any other necessary support.
- 3) Per review of the chart of accounts, disbursements are being properly classified in the proper expenditure accounts.
- 4) Expenditures have been properly allocated.
- 5) Supporting documents (i.e., receipt of goods, vouchers, purchase order applied, etc.) are canceled to prevent subsequent misuse.
- 6) Expenditures are being reported on a timely basis.
- 7) Costs are allowable expenditures under the appropriate rules, regulations and cost principles.
- 9) The Grantee's per diem payments are in accordance with Grantee's written travel policy.
- 10) Mileage payments are in accordance with written travel policy.
- 11) When travel advances are given, travel vouchers are submitted after travel for actual expenses.
- 12) Travel advances are reconciled to the actual amount of the travel cost.
- 13) The grantee has procedures in place to eliminate duplicate payments.
- 14) Supportive services are being charged in conformance with the grantee's supportive service policy.
- 15) The grantee follows the cost principles in the Uniform Guidance.
- 16) The grantee provided copies of the front and back of cancelled checks (or equivalent documentation).

### **1-E Cost Allocation**

- 1) There is a written cost allocation plan in accordance with the requirements of the Uniform Guidance.
- 2) The cost allocation plan is being consistently followed and costs are being reported timely on an accrual basis.
- 3) The grantee is recovering indirect costs via an indirect cost rate and the rate was approved by a cognizant agency of the federal government or the State's indirect cost rate vendor or the grantee is using the de minimis rate. In addition, recovery of indirect costs is in accordance with the indirect cost rate election in Section 41.1 of the grant agreement.
- 4) What is the rate?
- 5) The amount of the recovery is calculated correctly.

### **1-F Payroll**

- 1) The employee's personnel file contains a W-4.
- 2) Activity sheets account for the total activity of each employee.
- 3) If the grantee uses time studies as a basis for allocation of payroll, the time study is current and complete.
- 4) Payroll taxes are paid in a timely manner to avoid fines or penalties for late payment.
- 5) The grantee's policy and procedures manual allows for the payment of bonuses/incentive payments.
- 6) The employee's actual gross salary or wage payments are in accordance with the employee's authorized salary or wage rate on file.
- 7) All payroll charges are supported by approved Personnel Activity Reports or Time and Attendance records.

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- 8) The signature/approval of both the employee and the supervisor are required and included on the timesheet or activity sheet.
- 9) Payroll expenses for employees are charged to the various categories in accordance with Personnel Activity Reports/Time Sheets and/or cost allocation plan.
- 10) There is sufficient documentation to support the payment of work experience wages to participants (i.e., payroll forms, timesheets, other documentation required by the local area's written policy).
- 11) The rate paid to participants for work experience wages was no less than the individual's minimum wage as required by federal and state minimum wage laws.

**1-H Fringe Benefits**

- 1) Does the grantee maintain a bank balance (reserve fund) earmarked for accrued leave, unemployment compensation, workers' compensation, retirement pay or severance pay? Note: For accrued leave, this section applies when compensated absences earned, but not used, are accrued, recorded, and charged to grants in the period earned. There would be no accrued leave fund when vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants as part of the normal costs for salaries and wages.
- 2) Were charges to the grant(s) for the accrued leave account/reserve fund in accordance with the actual costs incurred/reasonable estimates of liabilities and the provisions of the Uniform Guidance?
- 3) The accrued leave account/reserve fund has been reconciled and funded every quarter.
- 4) The accrued leave account/reserve fund is fully funded.
- 5) No loans or advances were made from the accrued leave account/reserve fund.
- 6) Loans or advances from the accrued leave account/reserve fund were recorded using proper accounting procedures.
- 7) Loans or advances are authorized per the grantee's normal cash disbursements authorization procedures.

**1-J Audit Resolution**

- 1) The grantee received an unmodified opinion on the most recent year-end financial statements.
- 2) The single audit was free of findings.
- 3) All single audit findings have been resolved.
- 4) The prior year's fiscal monitoring findings have been resolved in accordance with the prior year's corrective actions.