

GRANT & CONTRACT SELF-AUDIT CHECK LIST

- Fiscal cost reports filed on time as specified in the grant/contract
- Prepare fiscal cost reports from accounting records; and/or reconcile fiscal cost reports to accounting records.
- Fiscal Officer signature certifying that fiscal cost reports are reconciled to accounting records.
- Establish a separate set of expenditure ledger accounts in which to exclusively record grant program expenditures as required by the grant contract.
- Employees/supervisors prepare and sign time sheets as required by grant contract; and/or establish/maintain a personnel activity reporting system as required by federal regulation.
- Ensure employees working full-time on federal grant certify at least semi-annually as required by federal regulation.
- Changes grant staff (titles) and/or changes personal service by more than 10% is first approved in writing from DCJS as required by grant contract.
- Document actual fringe benefit expense/rate (as required by grant contract), and claims budgeted fringe benefit rate.
- Obtain prior DCJS approval of consultant contract(s) as required by grant contract.
- Ensure to document competition (or sole source justification) for consultant contracts.
- Ensure a written agreement with consultant(s) exists as required by grant contract.
- Complete and/or submit equipment receiving and inventory report form and document competition (or sole source justification) for equipment purchased with grant funds as required by grant contract.
- Document actual expenditures for grant supplies (as required by grant contract).
- Obtain prior DCJS approval for out-of-state travel or for travel of staff not on the grant payroll.
- Document actual expenditures for the “all other” grant cost category, and claims a percentage for indirect administrative expenses, or, allocates indirect costs without a federally approved indirect cost rate as required by federal regulation.