

Audit Checklist

This Checklist is provided as a guide to include but not limited to records that may be required for an audit. An audit of the project may be performed before or following project completion. The Grantee must retain and make available all project-related records for a minimum of five years following project termination or final payment of grant funds, whichever is later. Listed below are some of the items the auditor will examine during the review of your records as applicable. It is the responsibility of the Grantee to have these records available for review upon notification that an audit will be performed. For questions regarding these documents, contact the California Department of Parks and Recreation Audits Office at (916) 902-8770.

CONTRACTS

- Summary list of bidders (including individual bid packages)
- Recommendation by reviewer of bids
- Awarding by governing body (minutes of the meeting/resolution)
- Construction contract agreement
- CONTRACT bonds (bid, performance, payment)
- CONTRACT change orders
- Contractor's progress billings
- Payments to contractor (cancelled checks/warrants, bank statements and EFT receipts**)
- Stop Notices (filed by sub-contractors and release if applicable)
- Liquidated damages (claimed against the contractor)
- Notice of completion (recorded)

IN-HOUSE EMPLOYEE SERVICES*

- Authorization/work order identifying project
- Daily time sheets signed by employee and supervisor
- Hourly rate (salary schedules/payroll register)
- Fringe benefits (provide breakdown)

IN-HOUSE EQUIPMENT*

- Authorization/work order
- Daily time records identifying the project site
- Hourly rate related backup documents

INDIRECT COSTS

- Indirect cost rate calculation or proposal
- Financial documents supporting cost base (invoices/proof of payments)

MINOR CONTRACTS/MATERIALS/SERVICES/ EQUIPMENT RENTALS

- Purchase orders/Contracts/Service Agreements
- Invoices
- Payments (actual cancelled checks/warrants, bank statements and EFT receipts **)

ACQUISITION

- Appraisal Report
 - Did the owner accompany the appraiser?
 - 10 year history
- Statement of just compensation (signed by seller)
- Waiver of just compensation (if purchased below appraisal: signed by seller)
- Final Escrow Closing Statement
- Cancelled checks/warrants, bank statements and EFT receipts, [payment(s) to seller(s)]
- GRANT deed (vested to the participant) or final order of condemnation
- Title insurance policy (issued to participant)
- Relocation documents
- Income (rental, grazing, sale of improvements, etc.)

INTEREST

- Schedule of interest earned on State funds ADVANCED
Note: Interest on grant ADVANCES is accountable, even if commingled in a pooled fund account and/or interest was never allocated back to the grant fund.

AGREEMENT/CONTRACTS

- Leases, agreements, etc., pertaining to developed/acquired property

* Estimated time expended on the projects is not acceptable. Actual time records and all supporting documentation must be maintained as charges are incurred and made available for verification at the time of audit.

** Front and back if copied.