

How frequently will we be audited?

How should we prepare?

What documentation is required?

Presented by:

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2018

Financial Audits of Grantees



KEY POINT

PROJECT Audit, not Grant Audit

- Track ALL costs and ALL Match
- Disallowances will be offset by eligible, documented unclaimed Match
- Indirect Costs – 15%

Use your grant!

AUDIT SELECTION & ENTRANCE

- Age, Performance, Amount, Location
- LE at least once every 5 years
- 20% of all Grantees and Grants

- Entrance – Notice and Access
 - Be prepared, have records available

LABOR

14 CCR, Section 4970.08 & 4970.22

ACTUAL TIME ONLY

- Daily timesheets & overtime records
- Authorization/work order number
- Payroll Register (hourly rates & benefits)

VOLUNTEER MATCH

14 CCR, Section 4970.22

- Match eligible only
- Rate for classifications performing similar duties.
- Logs or reports – dates, hours, duties performed
- Charge only once

EQUIPMENT & MATERIALS

14 CCR, Section 4970.08

- OHV Purchased – Fuel and minor maintenance only
- Grantee Purchased –Based on local fair market rental rates
 - Evidence of rates, at time of use
- Rentals – actual rental, plus fuel

❖ INVOICES & EVIDENCE OF PAYMENT

❖ LOGBOOKS REQUIRED FOR EQUIPMENT USE

Operator, Work Performed & Hours or Miles

ACQUISITIONS

- Property Appraisal
- Escrow Closing Statement
- Evidence of payment
- Grant Deed – Final and Recorded
- Title insurance
- Relocation documents

SEE AUDIT CHECKLIST FOR DETAILS



CONTRACTS

- Competitive bid documents & records
- Evidence of award by governing body (resolution, minutes, etc.)
- Executed contract, change orders, etc.
- Contractor's bonds, insurance, etc.
- Progress billings & evidence of payment
- Recorded Notice of Completion

SEE AUDIT CHECKLIST FOR DETAILS



INELIGIBLE COSTS

14 CCR 4970.09

EXAMPLES:

- Outside of project performance period
- Outside of project scope
- Charges contrary to policies of Grantee

BASIC PRINCIPLES

- Maintain complete records
- Reimbursements cannot exceed actual expenses
- Costs can only be charged once
- Contract conflict with law or regulation --

LAW AND REGULATIONS PREVAIL



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2018 OHMVR GRANTS WORKSHOP

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