

Top 10 Audit Findings

General Findings:

FISCAL REPORTING

- Grantee fails to file fiscal cost reports timely as required by grant contracts; and or
- Grantee fails to prepare fiscal cost reports from accounting records; and/or
- Grantee fails to reconcile fiscal cost reports to accounting records.
- Grant Fiscal Officer signature certified that fiscal cost reports are reconciled to accounting records.

ACCOUNTING RECORDS

- Grantee does not establish a separate set of expenditure ledger accounts in which to exclusively record grant program expenditures as required by grant contract.

Specific Cost Category Findings:

PERSONNEL SERVICE

- Grantee fails to have employees/supervisors prepare and sign time sheets as required by grant contract; and /or
- Grantee fails to establish/maintain a personnel activity reporting system as required by federal regulation; and/or
- Grantee fails to have employees working full-time on federal grant certify at least semi-annually as required by federal regulation.
- In first audit of Grantee with above finding we have been allowing after-the-fact certification of time and effort.
- Grantee changes grant staff (titles) and/or changes personal service by more than 10% without first obtaining written approval from OFPA as

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required by grant contract.

FRINGE BENEFITS

- Grantee fails to document actual fringe benefit expense/rate (as required by grant contract), and claims budgeted fringe benefit rate.

CONSULTANTS

- Grantee fails to obtain prior written OFPA approval of consultant contract(s) as required by grant contract; and/or
- Grantee fails to ensure or document completion (or sole source justification) for consultant contracts; and/or
- Grantee fails to enter into a written contract with consultant(s) as required by grant contract.

EQUIPMENT

- Grantee fails to complete and/or submit equipment receiving and inventory report form as required by grant contract; and/or
- Grantee fails to ensure or document competition (or sole source justification) for equipment purchased with grant funds as required by grant contract.

SUPPLIES, TRAVEL, ALL OTHER

- Grantee fails to document actual expenditures for grant supplies (as required by grant contract), and claims budgeted supplies amount; and/or
- Grantee fails to obtain prior OFPA approval for out of State travel of staff not on the grant payroll; and/or
- Grantee fails to 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.