

AUDIT CHECKLIST

This Checklist is provided as a guide to include but not limit, 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. If you have any questions regarding these documents, contact the California Department of Parks and Recreation Audits Office at (916) 902-8812.

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 (invoices)
- _____ Payments to contractor (cancelled checks/warrants*, bank statements and Electronic Funds Transfer (EFT) receipts)
- _____ Stop Notices (filed by sub-contractors and release if applicable)
- _____ Liquidated damages (claimed against the contractor)
- _____ Notice of completion (recorded)

FORCE ACCOUNT LABOR**

- _____ 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

* Front and back if copied.

** Estimated time expended on the project 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.

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)
- _____ Statement of difference (if purchased above appraisal)
- _____ 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.

AGREEMENTS/CONTRACTS

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