

OEP AUDIT CHECKLIST

This checklist is provided as a guide 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 five years following PROJECT termination or final payment of GRANT funds, whichever is later. 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) 902-8770.

IN-HOUSE EMPLOYEE SERVICES*

- ☐ Authorization/work order number identifying PROJECT
- ☐ Daily time sheets/logs signed by employee and supervisor (Showing work order numbers, dates, and specific hours worked on PROJECT)
- ☐ Hourly rate (salary schedules/payroll register)
- ☐ Fringe benefits (provide breakdown)
- ☐ Volunteer rate justification
- ☐ Overtime slip/request form

IN-HOUSE EQUIPMENT/SUPPLIES*

- ☐ Authorization/work order Number
- ☐ Records including logbook, date, time, type, PROJECT site, and number of GRANTEE's equipment/supplies used.
- ☐ Hourly rate from a verified source or other cost justification, substantiating the most economical use of state funds.

MATERIALS/EQUIPMENT PURCHASES AND RENTALS

- ☐ Purchase orders
- ☐ Two informal quotes for material transactions over \$10,000
- ☐ Two informal quotes for single unit items purchased, leased, or rented, over \$500
- ☐ Invoices and receipts
- ☐ Payments (cancelled checks/ warrants, bank statements and EFT receipts)

INTEREST

- ☐ Schedule of interest earned on ADVANCED funds (interest accrued must be traceable)
- ☐ Documentation of interest accrued on ADVANCED funds and interest expended on eligible costs

SERVICE AGREEMENT/CONTRACTS**

- ☐ For agreements over \$10,000, summary list of bidders (including individual bid packages)
- ☐ Bid evaluation and score sheets of bids
- ☐ Award by governing body (minutes of the meeting/resolution)

- ☐ Waiver of three-bids, if applicable
- ☐ Progress billings/invoices
- ☐ Change Orders
- ☐ Progress billings/invoices detailed
- ☐ Payments to contractor (cancelled checks/ warrants, bank statements and EFT receipts)
- ☐ Stop Notices and Releases

INSURANCE EVIDENCE

- ☐ Hazard and Liability Insurance
- ☐ Vehicle Insurance
- ☐ Commercial General Liability Insurance
- ☐ Workers' Compensation Liability Insurance
- ☐ Self-Insurance

FIDELITY BOND

- ☐ Non-Profit GRANTEES only (Bid, performance, and payment)

FOOD/PER DIEM***

- ☐ Receipts/Invoices
- ☐ Payments (cancelled checks/ warrants, bank statements and EFT receipts)

LODGING/OVERNIGHT ACCOMODATIONS

- ☐ Receipts/Invoices
- ☐ Payments (cancelled checks/ warrants, bank statements and EFT receipts)
- ☐ Documentation supporting most economical Hotel Lodging selection or justification though Hotel Lodging Form.
- ☐ Lodging taxes and fees are eligible expenses beyond the base lodging rate

TRANSPORTATION

- ☐ Receipts/Invoices
- ☐ Payments (cancelled checks/ warrants, bank statements and EFT receipts)
- ☐ Vehicles owned/leased by GRANTEE: Mileage Log (date, miles driven, destination, signed by operator). See Personal Vehicle Mileage Reimbursable Rates listed here: [Travel Reimbursements - CalHR](#)
- ☐ Rental vehicle and fuel receipts

* Estimated time expended 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.

** Bidding not required for PARTNERSHIPS listed in the competitive GRANT application.

*** Food related to ACTIVITIES IN THE COMMUNITY is ineligible.