

ATTACHMENT A

List of Documents Requested

Instructions: Submit the following documentation **no less than two weeks** prior to the scheduled monitoring visit. Submit copies of organizational policies and procedures only if they have been revised or are new since the previous monitoring visit. You are encouraged to submit documentation in an electronic format. Documentation is for the fiscal year ending June 30, 2020 unless otherwise noted.

- Yes N/A Organizational Chart
- Yes N/A **Current** Board of Directors Roster with titles and contact information
- Yes N/A List of personnel (and titles) who charge time to OHCS grants
- Yes N/A Board meeting minutes for fiscal year under review through present
- Yes N/A Attachment B, Organizational questionnaire (*enclosed with this request*)
- Yes N/A Attachment C, Segregation of Duties (*enclosed with this request*)
- Yes N/A Accounting Manual
- Yes N/A Financial policy and procedure manual
- Yes N/A Administrative policy and procedure manual
- Yes N/A Payroll policy and procedure manual
- Yes N/A Personnel policy and procedure manual
- Yes N/A Employee Handbook
- Yes N/A Code of conduct (Ethics)
- Yes N/A Board code of conduct (Ethics) if different
- Yes N/A Confidentiality policy
- Yes N/A Procurement (purchasing) policies and procedures
- Yes N/A Property and equipment policies and procedures
- Yes N/A Sub-recipient monitoring policies and procedures (*if applicable*)
- Yes N/A Records retention policies and procedures and schedule
- Yes N/A Chart of accounts (must include all relevant codes for OHCS grants)
- Yes N/A Expanded General Ledger **by OHCS grant** for the fiscal year being reviewed.
Please be sure it includes details for the expenditure (i.e. grant code, category and/or sub-category, date, description, and transaction amount). From the GL, transactions will be randomly selected for review. You will receive notification of which transactions to pull supporting documentation and the RFF and relevant accounting records that the transaction is tied to, at least one week in advance of the on-site visit.

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- Yes N/A Certified Cost Allocation Plan, Cost allocation policy, or approved Negotiated Indirect Cost Rate (NICR) for the fiscal year being reviewed
- Yes N/A Copy of most recent Single Audit report and Management Response if applicable
- Yes N/A Copy of most recent equipment reconciliation (*signed and dated*)
- Yes N/A Current certificate of insurance for all vehicles purchased with OHCS funding

Records to be available during the scheduled on-site review:

Please have all financial documents for the fiscal year ending June 30, 2019 available for review. Specifically, please have the following available with complete supporting documentation- OHCS funding only (in full or in part):

- Yes N/A General account bank reconciliations and outstanding check registers for (Date(s) as specified by reviewer) for 2020.
- Yes N/A Petty cash reconciliation and supporting documents for (Date(s) as specified by reviewer for 2020. if applicable. (*have back up documents such as purchase requests/authorizations & receipts available*)
- Yes N/A Credit card statements and supporting documentation. *You will be notified at least one week in advance of the on-site visit, which authorized user(s) and time period are selected.*
- Yes N/A Cost Allocation Sample – *This will be included in the samples sent to you from the General Ledger.* Please provide complete supporting documentation (accounting records, source documents, receipts, floor diagrams etc.) for the type of cost allocation(s) requested and which includes the basis for how costs are charged to each grant.
- Yes N/A Procurement and contract files. *If possible, you will be notified at least one week in advance of the on-site visit, which files to have available for the on-site review.*
- Yes N/A Property and equipment files for new acquisitions in last two years (*OHCS funded*)
- Yes N/A Non-OHCS audit or monitoring reports
- Yes N/A Subrecipient monitoring files, risk assessment, and contracts. (*if applicable*) *You will be notified prior to the on-site visit which subrecipient records to have available.*
- Yes N/A Position description, verification of pay rate, time sheets, payroll register, and payroll (labor distribution) report (specific to staff) for staff randomly selected from the staff list. Include a time study report (*if applicable*). *You will be notified at least one week in advance of the on-site visit, which staff were selected for this review.*

Note: Other documents may be requested for additional testing