

Item #	Requested Documentation	Notes	Status
General			
1	<p>We received the Coalition's current Administrative Plan from AWI. We will use this or other files you have onsite to gain an understanding of the following policies/procedures.</p> <ul style="list-style-type: none"> * financial management systems processes * records management * confidentiality and security of records * prior approval procedures * Sarbanes-Oxley Act of 2002 - requirements for all entities * Administrative Plan certification submitted 	<p>If any of the bulleted topics are documented outside of the Coalition's Administrative Plan, please provide the appropriate documentation covering the policies/procedures around that specific topic.</p>	
2	<p>Management monitoring reports with information reviewed by senior executives and the governing board (i.e. daily, weekly, monthly) to track fiscal and programmatic operating results.</p>	<p>These include summary reports or updates prepared by the Coalition to update governing board members on current issues and activities.</p>	
3	<p>Any local policies/procedures documented and followed that are not included in the Coalition Plan or Administrative Plan. Which should include the following topics:</p> <ul style="list-style-type: none"> * Procurement processes * Contracts processes and policies 		
4	<p>We have received the Coalition's approved '07-'08 Corrective Action Plan from AWI. If the Corrective Action Plan resulted in findings/recommendations which required corrective actions, we will need to see supporting documentation showing evidence that the corrective actions were performed.</p>		
5	<p>We have received the most recent A-133 Single Audit financial statements from AWI. We will need to obtain a copy of the internal control work papers prepared by your independent auditors.</p>	<p>Each Coalition is responsible for obtaining these files from their independent auditors and retaining copies in the financial records.</p>	
Cost Allocation & Cash Mgmt			
6	<p>Listing of all bank accounts and authorized signatories.</p>		
7	<p>Bank reconciliations (for each bank account maintained by the Coalition) performed for the following months: *Note - Samples 2-4 may change.</p> <ol style="list-style-type: none"> 1) June 2008 2) July 2008 3) November 2008 4) December 2008 		

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8	Does the ELC receive advanced federal funds or all are funds received on a reimbursement basis? If the ELC does receive advanced federal funds, provide a listing of advanced federal funds received during the monitoring period.	The listing of advanced federal funds should contain the date of each disbursement received, as well as, the date those funds were subsequently disbursed to the subrecipient. (See Example #1 in separate tab).	
9	Procedures established to minimize the time between the transfer of federal funds and the pay out of funds for program purposes.	These may be part of your Coalition Plan disclosures. If this is so, please let us know.	
Prepays			
10	Does the ELC have any prepaid program item disbursements (see examples listed in notes column)? If so, the ELC should provide a listing of these items and have supporting documentation including subsidiary ledgers, monthly reports, inventories and other reconciling records available for review during the onsite monitoring visit. We will select a sample from these items when we arrive onsite.	Prepaid program item disbursements may include but are not limited to: prepaid gift cards, certificates, scholarships, stipends and Individual Training Accounts (ITA) payments. Once this listing is received and the sample is selected, supporting documentation for each of the samples will be subsequently requested.	
11	If applicable, provide documentation of cost savings or another business rationale for using each type of prepaid program item.		
Disbursements			
12	<p>Listing of all disbursements for the monitoring period which should include the following types of expenditures:</p> <ul style="list-style-type: none"> * Credit Card Purchases (if applicable) * Employee Reimbursements (if applicable) * Contract file disbursements * Staff Salaries * Non-Personnel Services 	In the past, this request has been satisfied by supplying GL detail of all expenditures made during the testing period. Samples will be selected from this listing, so be sure to include all information that may be applicable to the expenditure such as date, amount, payee, expenditure type, account code, etc. Once this listing is received and the sample is selected, supporting documentation for each of the samples will be subsequently requested.	
13	Does the ELC have corporate credit card (purchasing cards) accounts? If so, provide a listing of all corporate credit card (purchasing card) accounts with an estimate of the number of transactions for each card on a monthly basis.	Once this summarized data is submitted we will select a sample. We'll provide you the list of sample items selected and ask that these files be made available for our review when the monitoring team arrives for the onsite visit. In the past, credit card statements for 2 months were selected for testing.	
14	If your Coalition has no corporate credit card accounts, employee expenditure reimbursements will be tested instead. We will make further arrangements to request supporting documentation when the team arrives onsite.		

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15	Listing of all contract file disbursements for the entire monitoring period	If data provided for requested items #12 and #21, this data request will be satisfied.	
16	Listing of all salary disbursements for the entire monitoring period	Please provide a list of all Coalition employees since July 1, 2008. We will use this list and the data requested from item #12 to identify salary disbursements for the monitoring period.	
17	Document mapping account codes to OCAs.		
Purchasing			
18	<p>Listing of all procurements of over \$100K made during the monitoring period. Indicate which of the following procurement methods was followed:</p> <p>1) Noncompetitive Proposal / Sole Source transactions 2) Sealed Bid / Invitatio for Bid transactions 3) Competitive Proposal / Request for Proposal transactiosn</p>	This listing should also include procurements of over \$100K made during the monitoring period to material service organizations. Once this listing is received and the sample is selected, supporting documentation for each of the samples will be subsequently requested.	
19	Listing of all equipment purchases of over \$5K made during the monitoring period	Once this listing is received and the sample is selected, supporting documentation for each of the samples will be subsequently requested.	
20	Board meeting minutes from the entire monitoring period.	Please have copies available for review when the monitoring team arrives onsite.	
Contracts			
21	Listing of all current year contracts, including contracts with material service organization(s) indicating the following for each contract: name, contract period, dollar amount, contract relationship (vendor or subrecipient).	<p>Contracts with the following material service organizations must be included in the listing if such activity has occurred in the current program year:</p> <p>1) Administrative entities 2) Fiscal agents 3) Other material service organizations providing services necessary for the entity to administer the grant programs.</p> <p>Once this listing is received and the sample is selected, supporting documentation for each of the samples will be subsequently requested.</p>	
Subrecipient Monitoring			

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22	ELC's Subrecipient Monitoring Plan for the current year.	Please have copies available for review when the monitoring team arrives onsite.	
23	Once the sample of contracts has been selected we will be reviewing monitoring reports for those contracts.		
Have available:			
	Procurement files (bid/competitive procurement, sole source, and small purchases) Current year contract files Provider invoices with supporting documentation Listing of all active employees by position Payroll journals & ledgers for the fiscal year to date Supporting salary documentation, including time sheets, leave records and cancelled checks Files documenting the results of ELC subrecipient salary testing Subrecipient monitoring documentation for the current fiscal year	This is a listing of items that may be requested once samples have been selected or in order to support testing procedures. The ELC should locate this documentation and have an ELC contact person established to assist in locating specific documentation when requested.	
Please note: Please provide requested documentation in electronic format when feasible. If a document is extremely large or more user friendly in hard copy format, please either provide the documents via mail or have them available when the monitoring team arrives onsite. <i>Some of the items listed above may be on file with AWI and the ELC will not need to provide. You will be contacted by AWI to inform you of which items they will provide.</i> All items highlighted in yellow are lists from which samples will be selected and further documentation will be subsequently requested from the ELC. Please provide these lists as soon as possible so that samples can be selected and communicated back in order for the ELC to have supporting documentation available upon the monitoring team's arrival.			

Example #1:

Advanced Federal Funds			Drawdown	Expenditure
			Date	Date
<u>Jul-08</u>				
School Readiness	97ADV	\$ 2,106,050	7/27/2007	
Admin VPK	VPADV	\$ 34,475	7/27/2007	
VPK Direct Services	VPPRP	\$ 171,188	7/27/2007	6/27/2007
<u>Aug-08</u>				
School Readiness	97ADV	\$ (106,050)	8/28/2007	
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ 46,990	8/28/2007	8/27/2007
<u>Sep-08</u>				
School Readiness	97ADV	\$ -		
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ 250,852	10/3/2007	9/26/2007
<u>Oct-08</u>				
School Readiness	97ADV	\$ -		
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ 129,026	10/23/2007	10/18/2007
<u>Nov-08</u>				
School Readiness	97ADV	\$ -		
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ (106,611)		11/16/2007
<u>Dec-08</u>				
School Readiness	97ADV	\$ -		
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ 22,145	12/26/2007	12/19/2007
<u>Jan-08</u>				
School Readiness	97ADV	\$ -		
Admin VPK	VPADV	\$ -		
VPK Direct Services	VPPRP	\$ 51,507	1/25/2008	1/17/2008