

COMMON FISCAL COMPLIANCE MONITORING FINDINGS: SENIOR CORPS

FINDING	DOCUMENTS REVIEWED	REGULATION SOURCE
SECTION C		
FGP & SCP time and attendance records missing signatures: 1) volunteer; 2) station supervisor (initialed); 3) project director.	Review of time and attendance records.	<u>OMB Circular A-21, Attachment, Sect J [Relocated to 2 CFR, Part 220]</u> <u>OMB Circular A-87, Attachment B [Relocated to 2 CFR, Part 225]</u> <u>OMB Circular A-122, Attachment B [Relocated to 2 CFR, Part 230]</u>
Inadequate or missing documentation of in-kind, including statement that gift is not from other federal sources.	Review of in-kind forms.	<u>OMB Circular A-21, Attach., Section J " [Relocated to 2 CFR, Part 220]</u> <u>OMB Circular A-87, Attachment B [Relocated to 2 CFR, Part 225]</u> <u>OMB Circular A-122, Attachment B [Relocated to 2 CFR, Part 230]</u>
Unreasonable costs for membership/association dues charged to the grant.	Assoc dues are allowable, if reasonable (2009 SC Guidance, pg 10)	<u>45 CFR §2541.200 for State and Local Governments, Indian Tribes</u> <u>45 CFR §2543.21 for Educational Institutions, Hospitals and Other Nonprofit Organizations</u>
No inventory/equipment list (threshold for equipment is \$5,000).	Unable to provide.	<u>45 CFR §2541.320 for State and Local Governments</u> <u>45 CFR §2543.34 for Educational Institutions, Hospitals and Other Nonprofit Organizations</u>
Accounting System	Chart of accounts and General ledger	<u>45 CFR §2543.21 for Educational Institutions, Hospitals and Other Nonprofit Organizations; 45 CFR §2541.32 for State and Local Governments</u>
Internal controls	Review of written policies and procedures, source documents that reveal inadequate separation of duties, observations, etc.	<u>45 CFR §2541.32 for State and Local Governments</u> <u>45 CFR §2543.21 for Educational Institutions, Hospitals and Other Nonprofit Organizations; OMB Circular A-123</u>
Allocability, Allowability, & Reasonableness of Costs	Review of written policies and procedures.	<u>45 CFR §2543.21 and OMB Circular A-122, Attachment B [Relocated to 2 CFR, Part 230]; OMB Circular A-87, Attachment B [Relocated to 2 CFR, Part 225; OMB Circular A-21, Attach., Section J " [Relocated to 2 CFR, Part 220]</u>
Drawdowns	Review of written policies and procedures.	<u>45 CFR §2543.21 for Educational Institutions, Hospitals and Other Nonprofit Organizations; 45 CFR §2541.21 for State and Local Governments</u>
Record Retention	Written policies and procedures.	<u>45 CFR §2543.53 for Educational Institutions, Hospitals and Other Nonprofit Organizations; 45 CFR §2541.42 for State and Local Governments</u>
Financial Reporting	Compare amounts recorded in general ledger to amounts reported on FFR.	<u>45 CFR §2543.21(b)(1) for Educational Institutions, Hospitals and Other Nonprofit Organizations; 45 CFR §2541.20 for State and Local Governments</u>
Volunteer Timesheets	Review of volunteer timesheets. All documentation must be reliable, complete and accurate.	<u>OMB Circular A-122, Attachment B [Relocated to 2 CFR, Part 230]</u> <u>OMB Circular A-87, Attachment B [Relocated to 2 CFR, Part 225]</u> <u>OMB Circular A-122, Attachment B [Relocated to 2 CFR, Part 230]</u>