

Site Visit Document Review List

The review includes a general assessment of financial and administrative systems and records. It is **NOT** an audit. Senior management, financial, business and accounting officials should be available for discussions. The following documents and records should be available for likely on-site review and discussion:

- Completed Survey and Self Assessment Tools and Lists (if provided by the Corporation)

ORGANIZATIONAL INFORMATION

- Articles of Incorporation, By-laws, Board of Directors, recent Board minutes, annual report
- Organizational charts, description of purpose/mission, staffing levels, etc.
- Identification of key officials, responsibilities, relevant experience
- Financial and other major delegation of authorities, responsibilities, internal controls
- Position descriptions for staff
- Applicable organization financial, administrative, travel, personnel, and procurement systems, policies, procedures, forms and instruments. Identification of financial accounting software.
- General Ledger, chart of accounts, and journals related to cash receipts, cash disbursements, payroll, income/sales, purchase, and other general journals
- Latest monthly, quarterly financial reports and year-end financial statements (audited)
- Latest IRS Form 990 (for non-profit organizations) and schedules – including sources of funding
- Latest audit reports (including A-133, other internal or external audits, and any management letters)
- Latest Negotiated Indirect Cost Rate agreement (if applicable)
- Payroll records (including timesheets or similar records, and fringe benefit charges) – GRANT RELATED

GRANT RELATED INFORMATION

- Proposal or grant budget, budget backup and narrative, including basis for budgeted match contributions
- Cash and in-kind match documentation
- Systems for match recording and accounting entries
- Financial Status Reports (FSRs)(Form 269s)(WBRS) and supporting accounting records, expenditure documentation
- Cash requests, drawdowns and Payment Management System records - (Form 272s)(PERs)
- Contracts, leases, agreements, consultant arrangements, subgrants, etc. and subgrant monitoring tools
- Inventory and property records
- Other relevant systems, records, documentation, and files including, but not limited to: grant related files, cancelled checks, bank statements, check register, etc.