PREPARING FOR YOUR FINANCIAL AND OPERATIONAL FITNESS AUDIT (FOFA)

Presentation for:
SSVF Community
Presented by: Allen Ackles, OBO Senior Auditor
February 13, 2020

Agenda

- Strategy for Success
- SSVF FOFA Toolkit
  - SSVF FOFA Timeline
  - SSVF FOFA Checklist
  - SSVF FOFA Self-Assessment & Preparation Tool
  - SSVF FOFA Case File Review – Manager’s Tool
  - SSVF FOFA Subcontractor Monitoring Tool
- What to Expect & Preparing for your FOFA
  - Notification & Preliminary Documents Request (PDR)
  - Kickoff Call & Timeline
  - Pre-Site Visit Preparation
  - Site Visit
- FY 2019 Results – By Finding, Causes & What to Avoid

Strategy for Success

To adequately prepare for an audit, don’t wait until you have been “Officially” notified, begin preparing now and treat the process as a **year-long event**.

a. Ensure your operational environment and fiscal activities reflect the general expectations as outlined within the Grant Agreement, Program Guide, and applicable Regulatory Guidance
   i. Policies and Procedures outline expectations and requirements
   ii. Appropriate training on Policies and Procedures
b. Ensure **open and unrestricted communication** between the Operational and Fiscal Teams
c. Ensure a developed Quality Assurance/Quality Control (QA/QC) program has been established and working
d. Ensure Management Oversight and Support

SSVF FOFA Toolkit

This toolkit will help Grantees prepare for a FOFA and serve as a tool for new/existing staff members to use in their ongoing efforts to ensure grants are in full compliance throughout the award.

1. Toolkit
    a. SSVF FOFA Timeline
    b. SSVF FOFA Checklist
    c. SSVF FOFA Self-Assessment & Preparation Tool
    d. SSVF FOFA Case File Review – Manager’s Tool
    e. SSVF FOFA Subcontractor Monitoring Tool
    f. How to Prepare for your FOFA (Webinar)

SSVF FOFA Timeline

- What to expect during a FOFA including pre-site, onsite and post site visit activities. Includes a by week timeline and example dates for reference.

Supportive Services for Veteran Families (SSVF)
Financial and Operational Fitness Audit (FOFA)
Timeline

The timeline listed below will provide a **general** guide to activities by phase of the audit process. A copy of the timeline with specific dates related to your visit will be provided and discussed during the initial kickoff call.

			Site Visit Date:	April 21-23, 2020
Phase	**Date**	**Timeline***	**Responsible Party**	**Action**
Pre-Site Visit	1/10/2020	15 Weeks Prior	Grantee	Receive engagement letter
	1/15/2020	14 Weeks Prior	Grantee	Attend kick-off call
	1/31/2020	12 Weeks Prior	Grantee	Upload preliminary documents requested (PDR) into GIFTS
	2/21/2020	9 Weeks Prior	Auditor	Review, analyze, and develop expense and payroll audit samples for grantee
	2/21/2020	9 Weeks Prior	Grantee	Receive expense and payroll audit samples and internal control questionnaires (ICQ's)
	3/13/2020	6 Weeks Prior	Grantee	Upload expense and payroll audit sample supporting documentation into GIFTS
	4/15/2020	1 Week Prior	Grantee	Receive follow-up questions regarding audit review work and testing
	4/15/2020	1 Week Prior	Grantee	Receive Veteran case file sample list
	4/15/2020	1 Week Prior	Grantee	Provide Auditors with logistical information regarding facility parking, access, etc.

Phase	**Date**	**Timeline**	**Responsible Party**	**Action**
Week of site Visit	4/21/2020	Day 1	Grantee / Auditor	Attend entrance conference
				Inventory case files
				Start case file review work (*Auditors only*)
	4/22/2020	Days 2² or 3	Grantee / Auditor	Face-to-face discussions (case files, expense, payroll, admin, ICQ, etc....)
				Discuss issues and develop recommendations
	4/23/2020	Day 3	Grantee / Auditor	Attend exit conference

Phase	**Date**	**Timeline**	**Responsible Party**	**Action**
Post-Site Visit	4/30/2020	1 Week Post	Grantee	Provide follow-up documentation
	6/5/2020	4-6 Weeks Post	Grantee	Receive audit report
	6/19/2020	14 Days After Report	Grantee	Respond to recommendations (Appendix A)
	To Be Determined (TBD)	TBD	Grantee	Respond to recommendation follow-up questions and document requests
	TBD	TBD	Grantee	Receive closeout letter

* General timeline for reference, timelines may be adjusted depending on the specific dates associated with your site visit.

² May be scheduled for a 2 or 3 day site visit - the Engagement Letter and subsequent Kickoff Call will detail the duration of your site visit.

SSVF FOFA Checklist

- Grantees can plan for their FOFA using this tool. The checklist will lead Grantees through the steps and actions to prepare for the pre-site visit, onsite visit, post-site visit, reporting process, and subsequent actions to complete the FOFA.

Supportive Services for Veteran Families (SSVF)
Financial and Operational Fitness Audit (FOFA)
Checklist

In order to prepare and make the most of the FOFA experience the following checklist will help you prepare for, execute and take action after our visit.

Upon Receipt of the Engagement Letter:

Completed	Person Responsible	Checklist
☐ Yes ☐ No		**Receive email from the FOFA Team Lead requesting availability to schedule the FOFA Kickoff call.** Typically occurs within a few days of the Engagement Letter (EL) being issued.
☐ Yes ☐ No		**Notify all required front line, management, fiscal, and subcontracted staff of the FOFA date and reserve a space for the visit to take place.** Typical site visit is three days with two to three team members who will need space to review case files and meet with staff.
☐ Yes ☐ No		**Gather all documents that are required per the Preliminary Document Request (PDR)** These are listed in the EL and may require that some documents come from other departments. Remember, the due date to upload PDR into GIFTS is three weeks from the date of the EL.

Preparing for the Visit:

Completed	Person Responsible	Date to Complete	Checklist
☐ Yes ☐ No			**Upload PDR via GIFTS by the date specified in the Engagement Letter.** Typically, three weeks after the EL is issued.
☐ Yes ☐ No			**Receive the Expense, Administrative, and Payroll sample selections sent via email to the POC.** FOFA Team will develop sample listing and send to POC within three weeks of initial PDR items being uploaded to GIFTS. This sample listing will contain the samples selected for review with specific directions as to what documents are required to be uploaded via GIFTS.
☐ Yes ☐ No			**Consolidate all sample supporting documents and upload via GIFTS.** Please double-check the specific requirements for each sample selection have been satisfied to prevent delays and the review team's inability to verify the cost charged to the SSVF award.
☐ Yes ☐ No			**Ensure selected staff that have received, and ICQ have response by the due date.** Typically, three weeks after being issued to staff.
☐ Yes ☐ No			**Complete the SSVF Self-Assessment Tool on your program.**
☐ Yes ☐ No			**Prepare for on-site auditors.** Ensure that all staff know what time they are needed and what to bring, if required. Not all staff will be required to be present while the FOFA Team is on site. FOFA Team Lead will coordinate with POC to have selected staff available during the site visit.
☐ Yes ☐ No			**Ensure case file sample selections have been consolidated and brought to the central location where the FOFA Team will be on site.** If case files are electronic, ensure FOFA Team will have unlimited access (read only) to all case files selected for review.
☐ Yes ☐ No			**Ask questions prior to your visit.** The FOFA Auditor and Regional Coordinator are there to help you if needed and can demystify any unclear elements.

Day of the Visit:

Completed	Person Responsible	Checklist
☐ Yes ☐ No		**Ensure POC or designated staff are available to let the FOFA Team into the facilities.** FOFA Team Lead will coordinate with the POC a few days prior to arrival regarding any logistics: Travel to facilities (construction or detours), parking, facilities access and security.
☐ Yes ☐ No		**Double check all selected case files or electronic access are available for immediate access by the FOFA Team after the Initial Entrance Conference.**
☐ Yes ☐ No		**Ensure selected staff are available for the entrance conference.** Typical entrance conference starts at 9:00 am day one and includes: Grantee Leadership Representative, SSVF Program Manager, SSVF Supervisor, Case Managers (optional depending on mission requirements), Representative from Fiscal and Accounting, and Compliance/QA/QC Team (if applicable). A detailed agenda and site visit timeline will be provided and discussed during the entrance conference.
☐ Yes ☐ No		**Have a contact person available for the FOFA Team all day in case the FOFA Team needs access to something or needs to speak with someone.**
☐ Yes ☐ No		**Have a representative from Fiscal and Accounting available to meet with the FOFA Team at least one day during the site visit.** Typically, the afternoon of day two.
☐ Yes ☐ No		**Ensure applicable staff are available for the onsite Exit Meeting scheduled for the afternoon of the last day on site.** Typically, between 3:30 and 4:30 pm on day three.
☐ Yes ☐ No		**Ensure POC has obtained an "Outstanding Items List" from the FOFA Team Lead** This will be any items not be available for review while on site by the FOFA Team.

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SSVF FOFA Self-Assessment & Preparation Tool

- Grantees should ensure they can check off all statements within this tool. If a Grantee can check off all items, they can feel confident that they will be prepared for their FOFA visit.

Supportive Services for Veteran Families (SSVF)
Financial and Operational Fitness Audit (FOFA)
Self-Assessment & Preparation Tool

Grantees should ensure they can check off all statements below and verify their programs meet all requirements outlined to be prepared for their FOFA.

Program Goals and Progress
☐ The program is on track to achieve the annual households served goal.
☐ The program is drawing down in line with VA recommendations to ensure efficient grant expenditure.
☐ Current SSVF staff match exactly to the approved budget staffing plan or there is evidence of an approved budget change.
☐ The Grantee is spending a minimum of 60% of Temporary Financial Assistance (TFA) on Rapid Rehousing households or has a waiver and meets the requirements outlined in the waiver.

Policies and Procedures (P&P)
☐ Established P&P specific to SSVF (reflect the most recent version issued by the SSVF Program Office to include all types of assistance – RRH, HP, RH, SSI, RR...) that highlight the following elements:
• Coordination with Local Continuums of Care (CoCs)
• Coordination with VA Medical Centers
• Outreach, Assessment, Application, and Intake
• Domestic Violence
• Assistance in Obtaining VA Benefits and Coordinating Other Public Benefits
• SSVF Eligibility Requirements (Initial Eligibility and Recertification)
• Case Management Services
• Case File Management & Documentation Standards/Requirements
• Processing and Disposition of Ineligible Applicants
• Grievance Process (Participants and Ineligible Applicants)
• Processing HUD-VASH Packets, Allowable TFA, and Restrictions
• TFA (Allowable/Unallowable, Forms of, Limits, Restrictions, etc.)
• Landlord Recruitment and Retention
• Confidentiality of Client Data (paper/electronic)
• Employment, Legal, or other Services Provided (as necessary)
• Program Exit or Termination of Assistance
• Satisfaction Surveys
• HMIS Reporting Requirements (if not addressed via Data Quality Plan P&P)
• Vehicle Policy (if applicable)
☐ Established P&P addressing Critical Incidents.
☐ Established P&P for clients and staff addressing potential fraud, waste and abuse and reporting methods.
☐ Established P&P for transportation of clients.
☐ Established P&P addressing Federal Financial Reporting requirements.
☐ Established P&P providing guidance on Eligible, Ineligible, and Unallowable expenses.

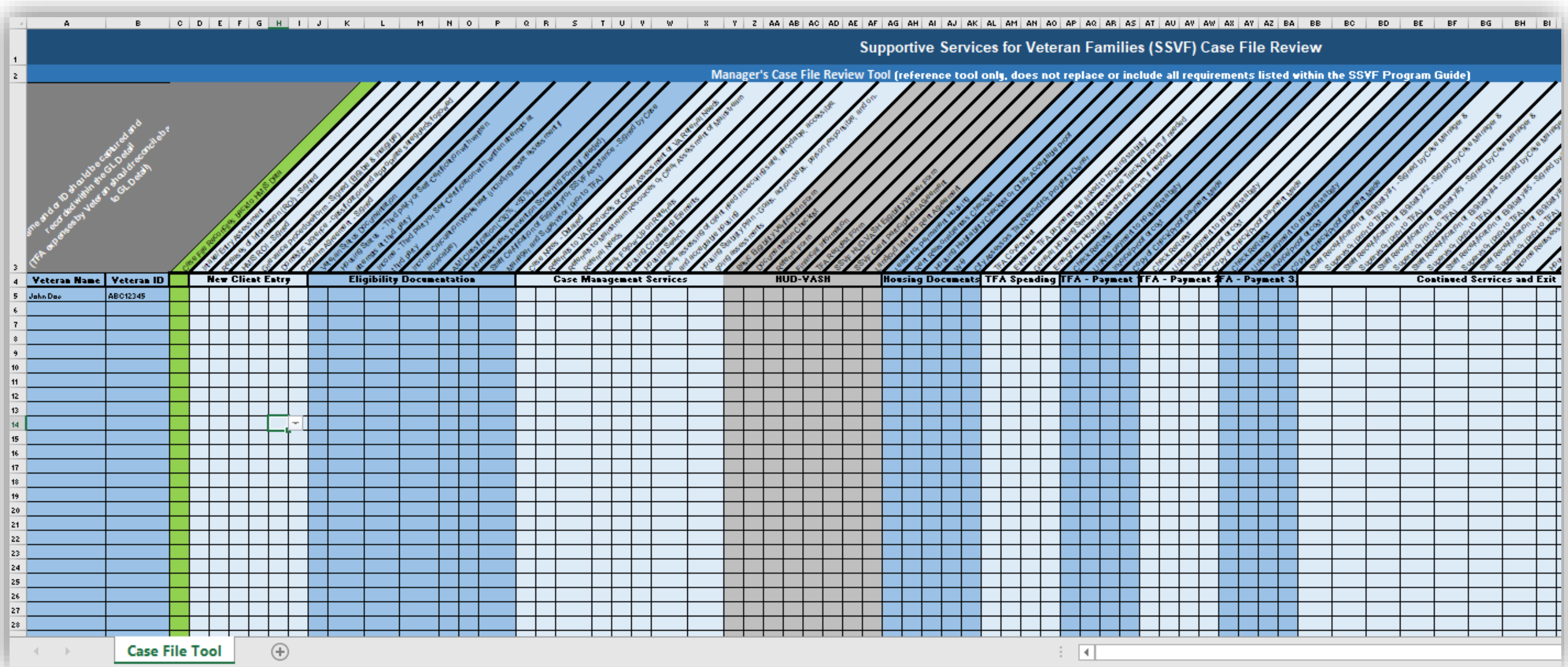
Program Operations and Management
☐ Developed job descriptions for all staff assigned to the grant which match the titles on the approved budget.
☐ Documentation of staff supervision through agendas and notes; including supervision of management level staff.
☐ There are signed Conflict of Interest statements for every member of the Grantee's Board of Directors.
☐ The program is participating in the local CoC coordinated entry system (CES) as demonstrated through meeting minutes or clear evidence of receiving referrals through CES.
☐ Evidence of controls supporting only appropriately documented eligible expenses that are allowable, allocable, and reasonable costs of operating a program under the Supportive Services grant.
☐ All Veterans are registered for the Participant Survey at exit.
☐ The program has a process to review results from either the Participant Survey or from an internal survey.
☐ Evidence all staff, including fiscal team, have viewed SSVF Fraud Webinar.
☐ Evidence of proper reporting of Critical Incidents (if applicable).
☐ Evidence of controls preventing Ineligible/Unallowable cost from being charged to SSVF.

Subcontractor Management
☐ Signed and executed agreements between the Grantee and each subcontractor providing services for SSVF.
☐ Established P&P for monitoring (quarterly and annually) and managing the work of the subcontractor.
☐ The agreements describe in detail the services and duties to be performed by the subcontractor.
☐ Grantee has a copy of the subcontractor's SSVF P&Ps, or indicates in writing they abide by Grantee P&Ps.
☐ The agreement has a clear payment guideline and a statement for how the contract can be amended.
☐ There is documented evidence of quarterly and annual monitoring.

Outreach
☐ Outreach logs show consistent, regular outreach to include when, where, who the staff met with, and what was done. For programs where 100% of the outreach and referrals are done through the community's coordinated entry system, there is a written policy on this practice.
☐ Logs include documentation of outreach to all CoCs and counties and communities in service area.
☐ Outreach logs include outreach to hard-to-reach populations and targeting of homeless Veterans.

SSVF FOFA Case File Review – Manager's Tool

- Each file has required eligibility and case management service documentation that must be present. This tool provides an easy guide for managers to assess each case file for the required elements and identify any missing pieces. The Excel format allows managers to add additional program forms they want to check and add additional TFA payments made.



SSVF FOFA Subcontractor Monitoring Tool

- All third-party contractors working directly with an SSVF Program should be delivering the same high-level of service expected of SSVF Grantees. Grantees should use this tool when monitoring their subcontractors and/or vendors.

Supportive Services for Veteran Families (SSVF)
Financial and Operational Fitness Audit (FOFA)
Subcontractor Monitoring Tool

Per 38 CFR Part 62.22(c)(2)(i), SSVF grantees need to have adequate controls in place to regularly monitor the program, **including any subcontractors**, for compliance with all applicable laws, regulations, and guidelines. The goal of the **Subcontractor Monitoring Tool** is to ensure that any third-party contractor working directly for a SSVF Program is delivering the same high-level of service expected of direct recipients of SSVF funds. SSVF Grantees should use this tool when monitoring subcontractors. As Grantees subcontract for a range of services, not all sections of this tool may be needed.

For All Subcontractors
A signed Memorandum of Understanding (MOU) is required for all subcontractors receiving SSVF funds.
☐ An MOU is in place, signed by all parties, and current for this fiscal year.
☐ The MOU has payment guidelines and a statement about how it can be amended.
☐ The MOU contain descriptions of the type of activities that the subcontractor will perform.
☐ The MOU describes how often and in what ways the subcontractor will be managed by the Grantee.
☐ The MOU, or separate written policy, describes how often and in what ways the subcontractor will be monitored by the Grantee. Should include quarterly assessments and annual monitoring of performance.
☐ The Grantee has a copy of the subcontractor SSVF policies and procedures, if the subcontractor follows the SSVF policies and procedures developed by the Grantee this is stated in the MOU or in a separate document.
☐ The subcontractor submits invoices to the Grantee in the time periods specified in the MOU.
☐ The invoices include all backup documentation so that the Grantee can confirm all costs are eligible.

Depending on the type of services subcontracted, use the additional checklists below:
Subcontract for Legal Services
☐ The legal provider responds to clients referred to them within ___ hours/days.
☐ Clients report to case managers that they are satisfied with the services provided by the legal team.
☐ Legal subcontractor provides reports to Grantee outlining type of referral and outcomes.
☐ Legal outcomes are overall positive and clients get legal needs addressed, deidentified results are sufficient.
☐ Legal provider trains case management staff on legal issues to listen for with clients and when to refer.
☐ Legal provider is responsive to grantee when there are client or contract needs to address.
☐ Additional Contractual Requirements: (As necessary)

Subcontract for Screening/Prescreening Services
☐ The number of clients referred meets the expectations set out in the MOU.
☐ The majority of referrals from the provider are for eligible clients.
☐ The provider has a clear understanding of SSVF as demonstrated through conversations with those referred.
☐ Additional Contractual Requirements: (As necessary)

Subcontract for Employment Services
☐ The employment provider responds to clients referred to them within ___ hours/days.
☐ Clients report to their case managers that they are satisfied with the services provided by the subcontractor.
☐ Employment subcontractor tracks client progress and outcomes and provides reports to grantee outlining each client's employment plan and outcomes.
☐ Employment outcomes are overall positive, and clients find work in a timely manner if engaged with provider.
☐ A variety of employment is achieved from entry level to specialized and higher paying positions.
☐ Employment subcontractor attends job fairs for leads and sends employment postings to clients and grantee.
☐ Additional Contractual Requirements: (As necessary)

Subcontract for Outreach Services
☐ Outreach logs and records are submitted for Grantee's review within the time period identified in the MOU.
☐ Outreach logs indicate clear outreach to all counties/towns that the subcontractor is required to cover.
☐ Outreach is consistent and occurs in the frequency required per the MOU.
☐ Outreach activities include engaging hard-to-reach, low-income Veterans.
☐ Outreach logs include evidence of outreach to: private organizations, state agencies, local government agencies, community providers, local CoCs, local law enforcement, faith-based organizations, Veteran court programs, and show evidence of other "out-of-the-box" outreach strategies employed.
☐ Additional Contractual Requirements: (As necessary)

Subcontract for Case Management Services
It is highly recommended that on a quarterly basis, Grantees complete the SSVF Case File Tool on a random selection of subcontractor files.
☐ Files have clear evidence of eligible Veteran status.
☐ Files have evidence of Veteran's housing status: Homeless Prevention (HP) or Rapid Rehousing (RRH).
☐ HP files have the completed screening tool and meet the set threshold score, if receiving TFA.
☐ Files have clear income and asset documentation to show client is under 30% or 50% AMI.
☐ Clients in the program over 90 days are recertified, including updated housing and income documentation.

What to Expect & Preparing for your FOFA

- Notification & Preliminary Documents Request (PDR)
- Kickoff Call & Timeline
- Pre-Site Visit Preparation
- Site Visit

Notification

- **Week 1** - FOFA Notification
  - – Initial Contact to Confirm Grantee POC (GIFTS)
    - Team will use POC as listed in GIFTS
  - – Engagement Letter (EL)
    - Scope/Period of Review (FY 2018 and FY 2019)
    - Site Visit Dates
    - Engagement Team Lead (POC)
    - Preliminary Document Request (PDR) – detailed review
    - Due Date for PDR

Preliminary Document Request

- **SSVF Veteran Information**
  - Listing of Veterans Enrolled
  - Listing of Veterans Determined Ineligible
  - Listing of Temporary Financial Assistance (TFA):
    - Veteran or Family Member (Name & ID#)
    - Date
    - Vendor
    - Amount
    - Category

Preliminary Document Request (cont.)

- **Financial Documentation**
  - Detailed General Ledger (Excel format)
    - Expenditures
    - Revenue
  - Chart of Accounts (listed by Program Code – Rapid Rehousing, Returning Home, Rapid Resolution, Shallow Subsidies,...)
  - Cost Allocation Policy
  - Financial Policies and Procedures
  - Final Budget to Actual Results
  - Asset Listing and Depreciation Detail
  - Most Recent Single Audit Report
  - Listing of all Federal Awards and Funding Sources

Preliminary Document Request (cont.)

- **SSVF Agreements and Other Related Records**
  - Revision to Budget or Program Activities
  - Approved Scope Change
  - Closeout Certifications
  - Organization Chart (Name, Position, Title)
  - List of all Employees (charged to the SSVF Grant (direct/indirect):
    - Name & Position
    - Pay Rate/Salary
    - Hire/Term Dates
    - Percentage of Allocation to SSVF Activities

Preliminary Documents Request (cont.)

- **Policies and Procedures** (if not all inclusive in one policy)
  - SSVF (specific to Grantee that reflects SSVF Program Guide)
  - Fraud, Waste, and Abuse
  - Human Resource
  - Record Retention
  - Data Quality Plan
  - Critical Incidents
  - Conflict of Interest
  - Code of Conduct
  - Federal Financial Reporting

Kickoff Call

- **Week 1 – Kickoff Conference Call**
  - Audit Team Lead;
    - Coordinate Date and Time via Grantee POC
    - Identify Participants:
      - Director and or SSVF Program Manager
      - Chief Financial Officer, Controller, or Accounting Representative
      - Case Managers and Select Staff
    - Send out Meeting Invite with Agenda and Grantee Overview Sheet
  - Kickoff Call (30-45 minutes)
    - Introductions
    - Purpose, Objective, and Scope of FOFA
    - Timeline & Process Overview
    - Target Dates & Key Milestones (by responsible party)
    - Communication Protocol
    - Entity Background (Grantee Overview Sheet)
    - Preliminary Documents Request
    - Q & A

Pre-Site Visit

- Pre-Site Visit Preparation (Timeline & dates dates* will be listed in Kickoff Agenda)
  - **Weeks 1-3** Grantee will consolidate PDR and upload into GIFTS
  - **Weeks 3-6** Review Team will:
    - Conduct a preliminary review and analysis of provided documents
    - Develop sample selections – Expenses, Payroll, and Admin
    - Identify Internal Control Questionnaire (ICQ) recipients
    - Preliminary review of Policies and Procedures
    - Request additional items or submit clarification questions (as necessary)
  - **Week 6** Review Team will provide to Grantee:
    - Sample selections
    - ICQ's to selected staff members
  - **Weeks 6-9** Grantee will Consolidate Sample Support Documentation (scanned) and upload into GIFTS

* Target timeline, may be adjusted depending on review specific circumstances

Pre-Site Visit Preparation

- **Weeks 9-14** Review Team will:
  - Review and analyze Policies and Procedures
  - Review and test Expense, Payroll, Administrative supporting documents
  - Review A-133 Single Audit Report (follow-up as necessary)
  - Review SF-425 Federal Financial Reporting
  - Review Temporary Financial Assistance detail
  - Review ICQ responses with follow-up actions
  - Review Budget to Actual
  - Reconcile GL to Approved Budget Application
  - Analyze Veteran Served Listing and TFA Detail
  - Develop case file sample selection
- **Week 14** Review Team will:
  - Provide Case File Sample Selection Listing
  - Submit Preliminary Findings and Assessments of Expense, Payroll, and Administrative Expense Testing to POC for Response
  - Coordinate logistics for Site Visit

Site Visit - Timeline

- **Week 15** Site Visit
  - Day One
    - 8:30 Entrance Conference (Program Management & Key Staff)
    - 9:30 Case file reviews
    - 4:30 Case files exception review with Program Manager/Delegate
  - Day Two
    - 8:30 Case file reviews
    - 1:00 Individual interviews (as necessary)
    - 1:00 Discussion of Expense/Payroll/Admin exceptions (as necessary)
    - 4:30 Case files exception review (Day 2)
  - Day Three
    - 8:30 Case file reviews
    - 1:00 Review and discussion of Expense/Payroll/Admin exceptions
    - 4:30 Exit meeting

Post Site Visit, Reporting, RIV, Close-Out

- **Week 16** Post Site Visit
  - Wednesday (COB) of the following week – last day to accept supporting documentation
  - Review Team will begin drafting report
- **Week 22** Reporting
  - 30-45 Days after visit report will be finalized
  - Program Office will Issue:
    - Report
    - Corrective Action Plan Response Form (CAPRF)
    - Due Date for CAPRF Response (30 days)
- **Week 24** Corrective Action Plan Response Form
  - Due 2 weeks after report issued to Grantee
- **Weeks 25-30** Recommendation Implementation Verification (RIV)
- **Week 30** Issue Close-out Memo

FY 2019 Results

- FY 2019 Results
  - 98 Total Reviews Completed
    - 3 (3 percent) Grantees had No Findings
    - 95 (97 percent) Grantees had Findings
      - 349 Findings
      - 627 Recommendations
      - $3,152,264.36 in Questioned Costs

Common Findings

Finding	Total Grantees	Total QC
Certification and Recertification of Eligibility	70	$ 503,603.00
G&A Expenditures	57	$ 383,706.00
Temporary Financial Assistance (TFA) Expenditures	27	$ 104,381.00
Financial Management	23	$ 1,143,652.00
Participant Satisfaction Survey	23	N/A
Benefit Assessment	22	N/A
Policies and Procedures	18	N/A
Payroll	15	$ 71,803.00
Exit Letters	14	N/A
Income Verification	12	$ 19,875.00
SF-425 Reporting	12	$ 201,500.00
HMIS - Data Entry and Case File Reconciliation	12	N/A

Causes & What to Avoid

- Certification and Recertification of Eligibility
  - Ensure COE and Recertification Forms signed by Supervisor (Timely)
- G&A Expenditures
  - Missing supporting Document
  - Improper Allocation
  - Unallowed Items (Food, Water, Swag, coffee bar, snacks)
  - Advertising/Outreach (radio, news, print)
  - Improper Coding of Expense Items In GL
  - Timing of Expenses (Expenses charged in last few days of September or in incorrect FY)
- TFA
  - No Supporting Document
  - Incomplete Invoice/Lease/Rental Agreement
  - Bulk Purchases (Gift Cards, Bus passes, Mattresses, Fuel vouchers/Gift Cards)
- Financial Management
  - Administrative Expenses ≠ Approved Application Budget
  - Unsupported Administrative Expenses (missing supporting documents)
  - Administrative Expenses Improperly Coded or Recorded in GL

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Questions?

Key Points Of Contact

- Grants Service Audit Team:
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