Louisiana Department of Education
Fiscal Monitoring of Federal Programs
Audit Review Process in eGMS

To have a successful fiscal monitoring review the subrecipient will be required to provide complete and substantial documentation to support program cost to LDOE. This document serves as a **Detail** instructional on how to prepare your documentation for auditor review.

Fiscal Monitoring Overview Page

Each Business Manager is set as the primary contact for Fiscal Monitoring in eGMS. The LEA can add an additional staff member as liaison to also receive eGMS notifications during the fiscal monitoring review process.

This audit instructional document is accessible throughout the fiscal monitoring review for your convenience.

Documentation Upload Instructions

1. LEA should read each tab for specific document upload instruction requirement. Once the documents are uploaded, they cannot be removed, or renamed.
2. Various file formats are allowed in the upload sections: Microsoft Word (doc, docx) or Portable Document Format (PDF).
3. Uploaded documents must be less than 10MB. Files greater than this size may time out during upload, causing the upload to fail.
4. Uploaded documents must not include special characters (i.e., #, $, %, etc.).
5. **Personable Identifiable Information (PII) for individuals should be redacted prior to uploading in the system.**

The following documents should be uploaded in eGMS in the designated areas identified below.

Policies and Procedures File Uploads tab

1. Fiscal Monitoring Internal Controls Checklist
   a. Accessible on the Fiscal Monitoring Overview page and the Fiscal Monitoring Instructions and Files tab under Monitoring Preparation Documents
   b. Download this document and complete each question in detail and upload for review in this section.
   c. *NOTE: This document will be returned if questions are not answered.*
2. Charter of Account showing program funding sources
3. Fixed Asset Policy

4. Travel Policy – if state travel regulations are followed, provide document which denotes its use.
5. Procurement Policy
6. Salary Schedule – provide document to show how salaries, substitute pay rates, and stipend pay rates are determined.

Documents to support reimbursed costs

The auditor has provided a list of expenditures in which backup documents are needed to support and substantiate costs to the grants. Documents are to be provided for each federal program included in this monitoring. <u>There should be a separate section of documents per federal program</u>.

Access the <u>Pre-Monitoring Documentation</u> tab for each individual program and upload supporting documentation be as follows:

Section 1   **<u>Salaries and Benefits</u>**

     A. <u>Program staffing list</u> - Include program name and CFDA #, employee name, position, start date, end date and work location for **all** employees working on this particular program.

     B. <u>Payroll</u> – this document should show the payroll for the time requested by auditor; this may reflect all or part of salaries and benefits from a particular reimbursement request. This should be a central office generated document that clearly shows the payroll date, amount, employee, and funding source for salaries and benefits.

     C. <u>Cost Certification</u>- Uniform Grants Guidance required documents for all personnel paid with federal funds. *Currently referenced as Personnel Expense Reports.* Include only those cost certification documents that pertain to the employees whose salary is included in the payroll documents provided in section B above. Semi-annual cost certifications for employees who work 100% on one cost objective; and Personnel Activity Reports (PARs) for employees who work on multiple cost objectives.

     D. <u>Stipend pay</u> – If payroll in section B includes stipend pay, documents should include sign-in sheets and a description (agenda) if attended a workshop, meeting, etc.

     E. <u>Substitute pay</u> – If payroll in section B includes substitute pay, documents may include sign-in sheet, teacher/substitute log, and substitutes level of education.

F. <u>Personnel File Review</u> – <u>Employee TBD</u> by auditor during course of audit. Auditor will need: Job description, Proof of Degree, Proof of Certifications, Proof of highly qualified status or approved substitute list.

Section 2   **Purchased Professional and Technical Services**

Document request for each expenditure in object code 300. In the same order as listed on the detail of expenditures provided by the auditor, provide the following in this order:

A. Purchase requisitions
B. Purchase orders
C. Contracts
D. Vendor invoices
E. Subrecipient checks
F. Sign-in Sheets
G. Any additional documents to support cost

Section 3   **Purchased Property Services**

Document request for each expenditure in object code 400. In the same order as listed on the detail of expenditures provided by the auditor, provide the following in this order:

A. Purchase requisitions
B. Purchase orders
C. Contracts
D. Vendor invoices
E. Subrecipient checks
F. Any additional documents to support cost

Section 4   **Other Purchased Services**

Document request for each expenditure in object code 500. In the same order as listed on the detail of expenditures provided by the auditor, provide the following in this order:

A. Purchase requisitions
B. Purchase orders
C. Contracts
D. Vendor invoices
E. Subrecipient checks

F. Travel Authorization

G. Travel reimbursement form (include logs, receipts –hotel, meal, etc.)

H. Proof of Conference travel (agenda, registration, certificate)

I. Any additional documents to support cost

Section 5   **Supplies**

Document request for each expenditure in object code 600. In the same order as listed on the detail of expenditures provided by the auditor, provide the following in this order:

A. Purchase requisitions
B. Purchase orders
C. Contracts
D. Vendor invoices
E. Subrecipient checks
F. Any additional documents to support cost

Section 6   **Property**

Documents for each expenditure in object code700. In the same order as listed on the detail of expenditures provided by the auditor, provide the following in this order:

A. Purchase requisitions
B. Purchase orders
C. Vendor invoices
D. Subrecipient checks
E. Fixed asset list for the particular program which shows the fixed assets included in the expenditure selection made by the auditor. (For example: if IDEA Part B is the program in this section then submit IDEA Part B fixed assets for the audited year.)
F. Any additional documents to support cost

NOTE: Additional documents may be requested during the course of the audit for property that may include: photo copy of fixed asset, additional procurement records, etc.