

General Audit Findings

1. Failure to prepare a complete and accurate Schedule of Expenditures for Federal Awards (SEFA).
2. Poor cash management practices.
3. Charging unallowable costs to a grant.
4. Insufficient sub-recipient monitoring.
5. Lack of competitive bidding documentation.
6. Program is serving ineligible participants.
7. Earmarking, e.g. excessive administrative costs.
8. Progress reports are not filed on time.

Common Fiscal Reporting Findings

1. Grantee fails to file fiscal cost reports timely as required by grant contracts.
2. Grantee fails to prepare fiscal cost reports from accounting records.
3. Grantee fails to reconcile fiscal cost reports to accounting records.
4. Grant Fiscal Officer signature certified that fiscal cost reports are reconciled to account records.
5. Grantee does not establish a separate set of expenditure ledger accounts in which to exclusively record grant program expenditures as required by grant contract.

Common Cost Findings

1. Grantee fails to establish and maintain a certified report process for reporting personnel time and effort.
2. Grantee fails to have employees and supervisors prepare and sign time sheets.

3. Grantee fails to have employees working full-time on federal grant certify at least semi-annually as required by federal regulation.
4. Changes in key staff or changes in personnel services by more than 10% without first obtaining written approval from grant's program officer.
5. Grantee fails to document actual fringe benefit expense or rate and claims budgeted fringe benefit rate.
6. Grantee fails to ensure or document complete (or sole source justification) for consultant contracts.
7. Grantee fails to enter into a written contract with consultants.
8. Grantee fails to complete or submit equipment receiving and inventory report form.
9. Grantee fails to ensure or document competition (or sole source justification) for equipment purchased with grant funds.
10. Grantee fails to properly dispose of equipment purchased with federal grant funds.
11. Grantee fails to document actual expenditures for grant supplies and claims budgeted supplies amount.
12. Grantee fails to obtain prior approval for out-of-state travel of staff not on the grant payroll.
13. Grantee fails to document actual expenditures for the "other" cost category and claims a percentage of indirect administrative expenses, or allocated indirect costs without a federally approved indirect cost rate.