

Main Areas of Review

- General administration documents
- Proof of insurance
- Tax obligations
- Accounting records
- Internal controls
- Segregation of duties
- Source documentation
- Time records
- Three day rule
- Bank statements, canceled checks
- Other funding source
- Cost allocation plan
- Line item budgets
- Final budget
- Equipment inventory
- Procurements
- A-133 requirements or certification letter
- Going concern