Cash on Hand												
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Invoice Amount												
Cumulative Draws		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Expenditures												
Cumulative Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Cash on Hand	-	-	-	-	-	-	-	-	-	-	-	-
Allowable Cash on Hand	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Instructions	
1	Using the most recent FSR and each invoice submitted to complete the above table. (CSBG, Weatherization, LIHEAP)
2	Pull at least 2 invoices (CDBG, HOME)
3	Do not count the last two months available for review.

Questions		Yes	No	N/A
1	Did the agency have any "0" draws during your testing period?	☐	☐	☐
2	After reviewing the ESA uploads did the agency submit an FSR for each month.	☐	☐	☐
3	Were there any months in the highlighted area that were greater than 1.0?	☐	☐	☐
5	Was the next month less than 1.0?	☐	☐	☐
4	Did the general ledger have expenditures to support each invoice? (CDBG & HOME)	☐	☐	☐

Payroll Testing Spreadsheet For **Program Support**

Pay Period Testing Dates and Amount - _____

	Name	Salary/Total Pay		Allocated	%
					#DIV/0!
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					#DIV/0!
					#DIV/0!
					#DIV/0!
		$0.00	GL	$0.00	

Please provide Names (If not listed), Salary/Total Pay and Allocated Amounts along with <u>ALL Timesheets</u> that represent this period.

Instructions	
1	Identify each person charged to this area of payroll.
2	Determine the salary/ total pay for each person charged.
3	If known enter the amount allocated.
4	Verify the % to the support provided.

Conclusions/Results		Yes	No	N/A
1	Does the allocated amount or total allocated tie to the general ledger?	☐	☐	☐
2	Was the timesheet signed by both the employee and supervisor? (CSBG, Weatherization LIHEAP)	☐	☐	☐
3	Was the timesheet signed by either a employee/supervisor? (CDBG,HOME, ESG)	☐	☐	☐
4	Was a time study used to distribute salary expense?	☐	☐	☐
5	Was the frequency of the time study no less that quarterly?	☐	☐	☐
6	Was the time study based on at least one two-week pay period?	☐	☐	☐
7	Were adjustments made to payroll to reconcile actual expenditures based on the results of the time study?	☐	☐	☐

Payroll Testing Spreadsheet For **Delivery Costs**
Payroll Testing Period and Amount - _____

	Name	Salary/Total Pay		Allocated	%
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					#DIV/0!
					#DIV/0!
		$0.00	GL	$0.00	

Please provide Names (If not listed), Salary/Total Pay and Allocated Amounts along with <u>ALL Timesheets</u> that represent this period.

Instructions	
1	Identify each person charged to this area of payroll.
2	Determine the salary/ total pay for each person charged.
3	If known enter the amount allocated.
4	Verify the % to the support provided.

Conclusions/Results		Yes	No	N/A
1	Does the allocated amount or total allocated tie to the general ledger?	☐	☐	☐
2	Was the timesheet signed by both the employee and supervisor? (CSBG, Weatherization	☐	☐	☐
3	Was the timesheet signed by either a employee/supervisor? (CDBG,HOME, ESG)	☐	☐	☐
4	Was a time study used to distribute salary expense?	☐	☐	☐
5	Was the frequency of the time study no less that quarterly?	☐	☐	☐
6	Was the time study based on at least one two-week pay period?	☐	☐	☐
7	Were adjustments made to payroll to reconcile actual expenditures based on the results of the time study?	☐	☐	☐

Payroll Testing Spreadsheet For **Operations**

Payroll Testing Period and Amount - _____

	Name	Salary/Total Pay		Allocated	%
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					#DIV/0!
					#DIV/0!
		$0.00	GL	$0.00	

Please provide Names (If not listed), Salary/Total Pay and Allocated Amounts along with <u>ALL Timesheets</u> that represent this period.

Instructions	
1	Identify each person charged to this area of payroll.
2	Determine the salary/ total pay for each person charged.
3	If known enter the amount allocated.
4	Verify the % to the support provided.

Conclusions/Results		Yes	No	N/A
1	Does the allocated amount or total allocated tie to the general ledger?	☐	☐	☐
2	Was the timesheet signed by both the employee and supervisor? (CSBG, Weatherization LIHEAP)	☐	☐	☐
3	Was the timesheet signed by either a employee/supervisor? (CDBG,HOME, ESG)	☐	☐	☐
4	Was a time study used to distribute salary expense?	☐	☐	☐
5	Was the frequency of the time study no less that quarterly?	☐	☐	☐
6	Was the time study based on at least one two-week pay period?	☐	☐	☐
7	Were adjustments made to payroll to reconcile actual expenditures based on the results of the time study?	☐	☐	☐

Payroll Testing Spreadsheet Administration

Payroll Testing Period and Amount - _____

	Name	Salary/Total Pay		Allocated	%
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					#DIV/0!
					#DIV/0!
					#DIV/0!
		$0.00	GL	$0.00	

Please provide Names (If not listed), Salary/Total Pay and Allocated Amounts along with <u>ALL Timesheets</u> that represent this period.

Instructions	
1	Identify each person charged to this area of payroll.
2	Determine the salary/ total pay for each person charged.
3	If known enter the amount allocated.
4	Verify the % to the support provided.

Conclusions/Results		Yes	No	N/A
1	Does the allocated amount or total allocated tie to the general ledger?	☐	☐	☐
2	Was the timesheet signed by both the employee and supervisor? (CSBG, Weatherization LIHEAP)	☐	☐	☐
3	Was the timesheet signed by either a employee/supervisor? (CDBG,HOME, ESG)	☐	☐	☐
4	Was a time study used to distribute salary expense?	☐	☐	☐
5	Was the frequency of the time study no less that quarterly?	☐	☐	☐
6	Was the time study based on at least one two-week pay period?	☐	☐	☐
7	Were adjustments made to payroll to reconcile actual expenditures based on the results of the time study?	☐	☐	☐

EXPENDITURE TESTING				
	Expenditure Type	Allocation Methodolgy	Amount	Description of what was purchased
	Advertising			
	Allocated Cost			
	Allocated Cost			
	Travel			
	Mileage			
	Fringe Benefit			
	Random Expenditure			
		Total	$0.00	

		Type of Procurement		Description of the Services Procured
	Procurement			

Instructions	
	Choose an transaction that best represents each expenditure type listed above from any part of the general ledger. Identify the method of allocation used to distribute the shared cost and if the expenditure is not a shared cost mark NA. Identify the amount charged in the general ledger. Write a brief description of the expenditure tested.

Questions		Yes	No	N/A
1	Were travel expenditures charged to the grant based actual expenditures and not subsistence?	☐	☐	☐
2	Were reciepts maintained to support travel expenditures?	☐	☐	☐
3	Were mileage logs used to allocate automobile expenses?	☐	☐	☐
4	Were there any expenditures including travel supported with only a credit card reciept?	☐	☐	☐
5	Were there any missing reciepts?	☐	☐	☐
6	Did the cost allocation appear reasonable?	☐	☐	☐
7	Was the expenditure tested recorded and reported under the correct area of the budget?	☐	☐	☐
8	Were all expenditure appear to be in accordance with the grant regulations?	☐	☐	☐
9	Did all expenditures appear to be a reasonable and for the purpose of the grant?	☐	☐	☐