

Net Cost Review

Sub-Recipient Review

Review Date:

Provider Name:

**Any score less than "2" will be addressed in the "Comments" section**

**SECTION 1 - SALARIES AND WAGES**

		Possible	Actual
1.1	All individuals shown as drawing a salary or wage are employees of the agency and not contracted staff.	0	0
1.2	There is appropriate and sufficient documentation to support the monthly figure reported on the FSR.	0	0
1.2a	<i>For employees who split their time among two or more programs there is supporting documentation to justify the time/payroll split.</i>	0	0
1.2b	<i>A reasonable and acceptable methodology is employed to allocate employee time among various programs/cost centers.</i>	0	0
1.2c	<i>The allocation methodology is consistently followed.</i>	0	0
1.2d	<i>All payroll check amounts are supported by source documentation showing current pay rates, hours worked, etc.</i>	0	0
1.2e	<i>Checks/direct deposits are issued only after work has been performed.</i>	0	0
1.3	There is appropriate oversight for authorization of the paycheck for the individual who signs the paychecks.	0	0
1.4	Blank checks are maintained in a secure location.	0	0
1.5	There is no evidence of pre-signed payroll checks.	0	0
Comments:		N/A	0

**SECTION 2 - FRINGE BENEFITS**

		Possible	Actual
2.1	Copies of the premium notices for the various fringe benefits for the period reviewed were obtained.	0	0
2.2	There is appropriate and sufficient documentation to support which employees are entitled to fringe benefits and what they are.	0	0
2.2a	<i>For employees who split their time among two or more programs there is supporting documentation to justify the fringe benefit split.</i>	0	0
2.2b	<i>A reasonable and acceptable methodology is employed to allocate employee time among various programs/cost centers.</i>	0	0
2.2c	<i>The allocation methodology is consistently followed.</i>	0	0
2.3	There is appropriate and sufficient documentation to support the timely payment of the fringe benefits.	0	0
Comments:		N/A	0

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**SECTION 3 - SUPPLIES AND MATERIALS**

	Possible	Actual
3.1 The sub-contractor and/or accountant understand what are acceptable expenses in supplies and materials.	0	0
3.1a For expenses split among two or more programs there is supporting documentation to justify the split.	0	0
3.1b A reasonable and acceptable methodology is employed to allocate supply amounts among the various programs/cost centers.	0	0
3.1c The allocation methodology is consistently followed.	0	0
3.2 There are original receipts to support all expenses claimed.	0	0
3.3 All expenses listed on the receipts are deemed appropriate for this category.	0	0
3.4 All expenses are submitted, recorded and paid in a timely manner	0	0
Comments:	N/A	0

**SECTION 4 - CONTRACTUAL(Sub-Contracts)**

	Possible	Actual
4.1 For all individuals/organizations that are listed as subcontractors there is a current and signed contract in place.	0	0
4.2 All contracts contain sufficient description of services to be provided and payment to be made and when.	0	0
4.3 Payment to contractors is supported by appropriate documentation.	0	0
Comments:	N/A	0

**SECTION 5 - EQUIPMENT**

	Possible	Actual
5.1 The sub-contractor and/or accountant understand what are acceptable expenses in this category.	0	0
5.2 Payment for equipment is supported by appropriate documentation.	0	0
Comments:	N/A	0

**SECTION 6 - OTHER EXPENSES**

	Possible	Actual
6.1 The sub-contractor and/or accountant understand what are acceptable expenses in this category.	0	0
6.1a For expenses split among two or more programs there is supporting documentation to justify the split.	0	0
6.1b A reasonable and acceptable methodology is employed to allocate supply amounts among the various programs/cost centers.	0	0
6.1c The allocation methodology is consistently followed.	0	0
6.2 There are original receipts to support all expenses claimed.	0	0
6.3 All expenses listed on the receipts are deemed appropriate for this category.	0	0

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6.4	All expenses are submitted and recorded in a timely manner.			
6.5	If travel is involved there is appropriate documentation to support the travel.			
6.6	The amount for travel reimbursement is in line with the IRS guidelines at time of travel.			
Comments:		N/A	0	0

**SECTION 7 - GENERAL**

		Possible	Actual
7.1	All Invoices are cancelled when paid.		
7.2	Approval of the invoice is done by an individual other than the individual requesting payment.		
7.3	In reviewing monthly invoices reviewer does not note any invoices for inpatient hospital services, cash payments to intended recipients of services, improper land or buildings or purchases of major medical equipment, hypodermic needles or syringes, enforcement of state laws regarding the sale of tobacco products to individual under the age of 18, and payment of salaries to individual in excess of \$186,000.		
Comments:		N/A	0

**OVERALL COMPLIANCE**

	POSSIBLE	ACTUAL	%
Section 1 - Salaries and Wages	0	0	N/A
Section 2 - Fringe Benefits	0	0	N/A
Section 3 - Supplies and Materials	0	0	N/A
Section 4 - Contractual and Sub-contracts	0	0	N/A
Section 5 - Equipment	0	0	N/A
Section 6- Other Expenses	0	0	N/A
Section 7 - General	0	0	N/A
	<b>0</b>	<b>0</b>	<b>N/A</b>

**Ann Klimp**  
REVIEWER

**BS**  
CREDENTIALS

Comments:

# **SUPPORTING DOCUMENTATION FOR MONTHLY EXPENSES DECLARED IN THE FSR**

## **GENERAL LEDGER**

- Itemizing expenses declared in the Financial Status Report

## **SALARIES AND WAGES**

- List of all employees related to the contract/agreement and FTE
- Timesheets showing hours worked
- Employee Offer letters, Hire Sheets, or Employment Contract documenting rate of pay and job description of employees
- For employees who split their time among two or more programs, supporting documentation to justify the time/payroll split
- Documentation of acceptable methodology indicating employee time allocation among various programs/cost centers
- Paystubs or copies of payroll checks

## **FRINGE BENEFITS**

- Company policy showing fringe benefits being offered by agency
- Premium notices or benefit allocation forms completed and signed by employee (Health insurance premiums, etc)
- For fringe benefit split among two or more programs, supporting documentation to justify the split
- Documentation of acceptable methodology indicating employee time allocation among various programs/cost centers
- Invoices/ Receipts showing timely payment of the fringe benefits

## **SUPPLIES AND MATERIALS**

- Invoices / Receipts of expenses claimed
- For expenses split among two or more programs, supporting documentation to justify the split
- Documentation of acceptable methodology indicating employee time allocation among various programs/cost centers

## **CONTRACTUAL (Sub-Contractors)**

- lease or facility agreements
- Copy of contracts indicating payment agreement and description of service provided( book keeper, auditors, etc.)
- Invoice / Receipts of payments

## **EQUIPMENT**

- Invoice/ Receipts

## **OTHER EXPENSES**

- Paystub / Hire Sheets of temporary employees
- Receipts/ Invoices
- Travel Vouchers ( total mileage, start and stop locations / meal reimbursements)
- Travel reimbursement policy ( reimbursement rates, acceptable reimbursements)
- Documentation of allocation methodology if expenses are being split between multiple programs
- Any other Invoices / Receipts to support Purchases or Expenses ( Phone bills, etc.)
- Travel logs