

## **Fiscal Monitoring Unit**

### **Supporting Documentation**

Below is the typical documentation expected to be made available during a fiscal monitoring visit for each category and transaction selected for review. However, it is not an exhaustive list and additional documentation may be requested during the review. If these records are readily available during our monitoring visit, the review will go quicker and may take less time.

#### **Personal Services & Fringe Benefits:**

1. Payroll registers and timecards/sheets
2. Overtime authorization forms (if applicable)
3. Overtime worked forms (if applicable)
4. Proof of attendance at trainings - sign-in sheets, or any other authorized method that individuals participated in the training
5. Contractual agreements for salary rates
6. Contractual agreements for fringe benefits payable
7. Disbursement information (check register, cancelled checks or record of electronic funds transfer (EFT))
8. Personnel Activity Reports or Certifications
9. Rates for fringe benefits calculations

**Note: Salary and Fringe rates must be substantiated.**

#### **Consultants:**

1. Procurement policy and procedures and files - competitive bid documentation (Request for Proposals, advertisement, bidders list, methodology to score bids (selection process), notice of selection of winning bid; proposals from bidders, or record of phone quotes or written vendor quotes etc.)
2. Consultant agreement and purchase order, if required
3. Proof of services received
4. Billing information and payments (invoices, check register, cancelled checks or record of electronic funds transfer (EFT))

#### **Equipment:**

1. Procurement policy and procedures and files - competitive bid documentation (Request for Proposals, advertisement, bidders list, methodology to score bids (selection process), notice of selection of

- winning bid; proposals from bidders, or record of phone quotes or written vendor quotes etc.)
2. Purchase order or contract, if required
  3. Receiving or packing slips (with date received, description of the item(s) and who received)
  4. Billing information and payments (invoices, credit card statements, check register, cancelled checks or record of electronic funds transfer (EFT))
  5. Equipment Property Records
    - Records must include:
      - description of the property
      - a serial number or other identification number
      - identification of funding source (e.g. SHSP FY2020 and contract #)
      - who holds title
      - acquisition date
      - total cost of the property
      - percentage of federal participation in the property (e.g. 60% of the total cost of the property was purchased with grant funds)
      - location of the property
      - use and condition of the property
      - disposition data: date of disposal and sale price of the property
    - Physical Inventory
      1. inventory must be taken at least once every two years
      2. reconcile with property records

## **Supplies:**

1. Procurement policy and procedures and files - competitive bid documentation (Request for Proposals, advertisement, bidders list, methodology to score bids (selection process), notice of selection of winning bid; proposals from bidders, or record of phone quotes or written vendor quotes etc.)
2. Purchase order
3. Receiving or packing slips (with date received, description of the item(s) and who received)
4. Billing information and payments (invoices, credit card statements, check register, cancelled checks or record of electronic funds transfer (EFT))

## **Travel:**

1. Travel policy and procedures
2. Travel authorizations
3. Training agenda
4. Reimbursement request documentation
5. Credit card statements, check register, cancelled checks or record of electronic funds transfer (EFT)
6. DHSES pre-approval for out of state travel

## **Alterations & Renovations:**

1. Procurement policy and procedures and files - competitive bid documentation (Request for Proposals , advertisement, bidders list, methodology to score bids (selection process), notice of selection of winning bid; proposals from bidders, or record of phone quotes or written vendor quotes etc.)
2. Contract and purchase order, if required
3. Schematics/blueprints, if applicable
4. Billing information and payments (invoices, credit card statements, check register, cancelled checks or record of electronic funds transfer (EFT)

## **All Other Expenses:**

1. Procurement policy and procedures and files - competitive bid documentation (Request for Proposals , advertisement, bidders list, methodology to score bids (selection process), notice of selection of winning bid; proposals from bidders, or record of phone quotes or written vendor quotes etc.)
2. Purchase order
3. Receiving or packing slips (with date received, description of the item(s) and who received)
4. Billing information and payments (invoices, credit card statements, check register, cancelled checks or record of electronic funds transfer (EFT)

## **Note:**

1. Procurement folders must be made available for all the transactions selected for review. If these records are not available at the location where the review is being conducted, arrangements must be made in advance of the monitoring visit for DHSES staff to access these records.

2. Please provide documentation to support items that are purchased on State or municipal contract.
3. Please provide documentation of single or sole source DHSES pre-approval for selected transactions not competitively bid.