

Monitoring Instrument. External Assurance Grant Audit Questionnaire

Review Item	YES	NO	N/A	Cite
1 Has the grant recipient complied with the A-133 single audit requirements? Was a review of the A-133 audit findings and recommendations made to ascertain whether the A-133 corrective action plans were implemented?	x			
2 Has the grant recipient submitted required quarterly/yearly expenditure reports for funds showing expenditures to date? (34 CFR 76.730 (e))	x			
3 Were all budget amendments if any approved? (34 CFR 80.30 (f)(3))	x			
4 Were inventory records maintained for equipment purchases? (34 CFR 76.661)	x			
5 Did the grant recipient maintain separate expenditure account or subsidiary ledger account for grant expenditures and for Public School District in accordance with the Illinois Program Accounting Manual? 34 CFR 76.730 (a)(b))	x			
6 Did the grant recipient maintain a separate revenue account or subsidiary ledger account for grant revenues and for Public School District in accordance with the Illinois Program Accounting Manual? (34 CFR 76.730 (a)(b)	x			
7 Were all revenue received deposited in the grantees bank account in full, in a timely manner?	x			
8 Were invoices/receipts and cancelled checks available to support costs claimed?	x			
9 Were all personnel paid from the grant approved and certification if any verified?	x			
10 Were time distribution sheets and other payroll reports available to support salary costs for employees funded by more than one funding source?	x			
11 Are time sheets available for hourly personnel charged to the grant?	x			

12	Did the grant recipient liquidate all outstanding obligations within 90 days from the end of the grant period? (34 CFR 80.23 (a)(b))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	If local matching funds were required did the system in place record expenditures charged to the local matching funds? (34 CFR 76.730 (d)), (34CFR 80.24 (a)(6))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Were any purchases exceeding \$10,000 or smaller purchases aggregating \$10,000 from a single vendor in accordance with the applicable OMB costs principles?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Were federal, state and local bid announcement criteria met? (34 CFR 80.36(b)(4))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Were all expenditures paid from the grant allowable and benefit the intent of the program? (34 CFR 80.20 (e)(f))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Were all allocated expenses to the grant determined on a reasonable basis and supported by verifiable documentation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Were all flow through funds to other LEAs transmitted in a timely manner and verified to be expended by the sub grantee/s?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Were all travel expenditures charged to the grant approved, benefit the intent of the program and calculated in accordance with the State of Illinois travel regulations? (OMB Circular A 87 Appendix B, Section (4) (a) (b) (c)).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	Were all equipment purchased approved, located in the program usage area and benefit the intent of the program? (34 CFR 80.32 (c) (2))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	Were the federal funds supplanted?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Were unexpended grant funds returned or treated as carryover balances charged for costs resulting from obligation of the subsequent funding periods? (34 CFR 76.709 (b)) and 34 CFR 80.23 (a))	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>