Carl Perkins Performance Review Form

Project No:_____ Project Name:_____

Date of On-site Review_____ Reviewer:_____

Fiscal Documentation

	Yes	No
Did you receive a copy of latest financial or A-133 audit in advance of the review? Review report for notation on Internal Controls- if internal control issues are noted- judgmentally select additonal items for sampling in the area of weakness noted.		
Accounting records clearly indentify expenditures. For example a detail list of accounting transaction support the fiscal documentation. If not, list deficiency.		
Source documents are available for all accounting. Judgementally select 5 High dollar transactions and verify the support. Are the expenditures reasonable and allocable to the grant. Were they outlined and approved in the budget narrative?		
Review payment dates on the detailed expenditure ledger related to the purchase of equipment and supplies. Any large purchases near the end of the grant period? If yes, pull supporting documentation and review details of the purchase. Was a budget amendment done that included the purchase of this item?		
Are expenditures obligated and paid from the correct grant period? Sample travel or supply expenditures recorded in the first couple of days or weeks of the new grant cycle.		
Are state meal and mileage per diems being used when paying travel costs?		
Payroll allocations are they supported by time and effort records that reflect actual hours worked- if the employee isn't 100% out of the grant? Are payroll recorded supplied that shows what employee's were charged directly against this grant?		
Fiscal Documentation ties to Final Fiscal Report. If not, list definiencies.		
Equipment purchased with grant funds is properly listed as federal property in inventory records. Inventory policies and procedures include instruction on how to disposed or trade in obsolete equipment.		
When was the last physical review of the inventory done? Remember to ask the program staff to phsyically exam any new equipment purchased during this grant period to ensure it is located in the appropriate location for the program use, and that it is appropriately tagged. If any equipment was purchases over $5,000 make sure that a copy of invoices, Purchase order and/or any indentification documentation has been submitted and is available in your file..		

Notes: