

# Audit Preparation Checklist

## Comprehensive Federal Grant Audit Readiness Tool

Project Name: \_\_\_\_\_ Audit Date: \_\_\_\_\_

### 1. Grant Award Documentation

Item	Ready	Location
Original award letter and fully executed agreement	<input type="checkbox"/>	
All amendments and modifications with approvals	<input type="checkbox"/>	
Special conditions and compliance certifications	<input type="checkbox"/>	
Budget and budget amendments	<input type="checkbox"/>	

### 2. Procurement Records

Item	Ready	Location
Procurement policies and procedures	<input type="checkbox"/>	
Solicitation documents and bid tabulations	<input type="checkbox"/>	
Contract award documentation and justifications	<input type="checkbox"/>	
Vendor debarment/suspension checks	<input type="checkbox"/>	

### 3. Financial Management

Item	Ready	Location
Chart of accounts showing grant coding	<input type="checkbox"/>	
General ledger entries for grant expenses	<input type="checkbox"/>	
Bank statements and reconciliations	<input type="checkbox"/>	
Cost allocation plans (if applicable)	<input type="checkbox"/>	

### 4. Expenditure Support

Item	Ready	Location
Invoices with evidence of receipt/approval	<input type="checkbox"/>	
Timesheets and payroll records	<input type="checkbox"/>	
Travel authorizations and receipts	<input type="checkbox"/>	
Proof of payment (checks, EFTs)	<input type="checkbox"/>	



## 5. Labor Standards Compliance

Item	Ready	Location
Certified payroll reports (weekly)	<input type="checkbox"/>	
Davis-Bacon wage determinations	<input type="checkbox"/>	
Employee interview records	<input type="checkbox"/>	
BOLI compliance documentation	<input type="checkbox"/>	

## 6. Environmental Compliance

Item	Ready	Location
NEPA clearance documentation	<input type="checkbox"/>	
Environmental permits and approvals	<input type="checkbox"/>	
Mitigation monitoring records	<input type="checkbox"/>	
Historical preservation clearances	<input type="checkbox"/>	

## 7. Progress Monitoring

Item	Ready	Location
Progress reports (all submitted)	<input type="checkbox"/>	
Milestone completion documentation	<input type="checkbox"/>	
Project photographs	<input type="checkbox"/>	
Performance metrics and outcomes	<input type="checkbox"/>	

## 8. Subrecipient Management

Item	Ready	Location
Subrecipient agreements	<input type="checkbox"/>	
Risk assessments and monitoring records	<input type="checkbox"/>	
Subrecipient audit reports	<input type="checkbox"/>	
Corrective action documentation	<input type="checkbox"/>	

## Common Audit Findings to Avoid

- Missing or incomplete documentation for expenditures
- Procurement procedures not followed or documented
- Certified payrolls missing or incomplete
- Costs charged to wrong budget category
- Missing approvals or signatures

## Audit Day Tips

- Designate one point of contact for all auditor requests
- Respond to requests promptly and completely
- Keep a log of all documents provided to auditors
- Clarify questions rather than guessing

Checklist Completed By: \_\_\_\_\_ Date: \_\_\_\_\_