

## Consolidated Grant Program, Financial Checklist Operating Projects Only

Name & Location of Grantee: \_\_\_\_\_

Date of Site Visit: \_\_\_\_\_

Grantee Representatives: \_\_\_\_\_

WSDOT Staff: \_\_\_\_\_

**Topic**

**Follow-up**

Accounting Records and Practices	
1. What is your fiscal year?	
2. What type of accounting system does your organization use to record project expenses? <input type="checkbox"/> Cash Basis <input type="checkbox"/> Accrual (if accrual, skip a) <input type="checkbox"/> Modified <input type="checkbox"/> Full	<input type="checkbox"/>
a. Do you prepare year-end accruals? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
b. What method does your organization use to ensure that all expenses charged to the grant were incurred only during the grant period?	<input type="checkbox"/>
3. Does your organization have specified accounts within your accounting system for each transportation project? <input type="checkbox"/> Yes (skip b) <input type="checkbox"/> No (skip a)	<input type="checkbox"/>
a. If yes, what are the account codes used for your grant funded project?	
b. If no, what method do you use to allocate expenses between projects?	<input type="checkbox"/>
4. Can you show that costs charged to a specific project can be traced back from the reimbursement invoices through your financial system to backup documents? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
5. Does your organization prepare vouchers or purchase orders for all payments to vendors? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a and b)	<input type="checkbox"/>
a. Do the vouchers or purchase orders specify what was purchased? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
b. Do the vouchers or purchase orders identify the programs being charged (i.e., accounts)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
6. Are costs for prepaid services (subscriptions, insurance) pro-rated to include only expenses applicable to the grant period? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
7. Do the expenses charged against the agreement include all rebates, early payment discounts, and/or refunds? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
(Were accounting documents easily accessible? <input type="checkbox"/> Yes <input type="checkbox"/> No)	<input type="checkbox"/>
8. Does your organization charge administrative and/or overhead costs to the grant? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a - c)	<input type="checkbox"/>
a. Are those expenses charged: <input type="checkbox"/> Direct (skip i) <input type="checkbox"/> Indirect (skip ii)	<input type="checkbox"/>

**Topic**

**Follow-up**

i. If direct, what allocation method do you use to split costs between projects and / or programs?	<input type="checkbox"/>
ii. If indirect, when was your rate or plan approved by WSDOT or your cognizant federal agency? by whom?	<input type="checkbox"/>
• Has your rate or plan been updated since it was approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
9. Does your organization charge depreciation expenses and/or use fees for non-grant-funded assets to the grants? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a)	<input type="checkbox"/>
a. What method does your organization use to ensure that only allowable depreciation and/or use fees are charged to the grant?	<input type="checkbox"/>
Accounting follow-up: <input type="checkbox"/> Required: <input type="checkbox"/> Recommended: Other Comments:	
<b>Matching Funds</b> <input type="checkbox"/> <i>N/A</i>	
10. Is your organization currently meeting the local matching requirements identified in the grant agreement <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
11. Does your organization have documentation for the source(s) and amounts of the matching funds shown on the previous invoices and reports? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
12. Were all matching funds eligible? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
13. Does your organization use any in-kind contributions for match? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a and b)	<input type="checkbox"/>
a. When was your in-kind valuation plan approved by WSDOT?	<input type="checkbox"/>
• Has the plan been updated since it was approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
b. Are the in-kind contributions also included as a project expense? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
14. Does your organization use any federal funds for match <u>that are not passed through a state social service agency</u> ? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a)	<input type="checkbox"/>
a. Did those funds consist of any USDOT funds? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip i)	<input type="checkbox"/>
i. Were the funds derived from the Federal Lands Highway Program (allowable for 5311 only)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
(Were the records on matching funds readily available? <input type="checkbox"/> Yes <input type="checkbox"/> No)	<input type="checkbox"/>
Matching follow-up: <input type="checkbox"/> Required: <input type="checkbox"/> Recommended: Other Comments:	

<b>Payroll Considerations</b>	
15. Can you show that the payroll records reflect time spent by the employees on specific project activities? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
16. Do full-time employees receive paid sick and/or annual leave? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
17. Does your organization charge leave time to the grant? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a and b)	<input type="checkbox"/>
a. If charged when TAKEN (skip b), how do you ensure that only the amount of time the employee would have earned during the grant period is charged?	<input type="checkbox"/>
b. If charged when EARNED, does your organization pay employees for unused leave upon termination? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip i)	<input type="checkbox"/>
i. How is the leave recorded by your organization? <input type="checkbox"/> Unfunded Liability <input type="checkbox"/> Funded Leave Pool	<input type="checkbox"/>
(Were payroll records easily accessible? <input type="checkbox"/> Yes <input type="checkbox"/> No)	<input type="checkbox"/>
Payroll follow-up: <input type="checkbox"/> Required: <input type="checkbox"/> Recommended: Other Comments:	
<b>Travel Expenses</b>	
18. Were employee or volunteer travel expenses charged to the grant? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a and b)	<input type="checkbox"/>
a. Were the costs charged to the grant within state per diem rates? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
19. Were any out-of-state trips taken that were charged to the grant this biennium? <input type="checkbox"/> Yes <input type="checkbox"/> No (if no, skip a)	
a. Was prior written approval received from WSDOT for out-of-state trips? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>
Travel follow-up: <input type="checkbox"/> Required: <input type="checkbox"/> Recommended: Other Comments:	