

Suggestions for a desk audit

The list below may not fit all subrecipients, but it is a good starting point. It is important to know the type of entity that is being audit.

Copy of the ledger

Copy of receipts

Copies of invoices

Travel – what is the mileage rate; how is the travel being documented

Personnel – name of person; position of the person; percentage of effort being charged; time sheets; is the person listed in the proposal?

Do the supporting documents agree with the invoice provided???

Is the invoice calculated correctly?

Is the F & A rate calculated correctly?

Is the Fringe Benefit rate correct?

Is the equipment purchased budgeted and approved by the funding agency? If not, is there an internal prior approval?

Does the invoice need to be revised?

Is a prior approval required?