

**West Virginia Department of Health and Human Resources
Bureau for Public Health
Office of Nutrition Services
Local Agency Desk Audit Guide**

Attachment #1, 6.17

Local Agency Name:

Fiscal Year:

1. Pick Month of Expenditures to Audit (insert month here)

Date Completed

2. Send letter to Local Agency to request supporting documentation of copies of invoices for current expense or equipment payments, time sheets for shared employees and calculations to support administrative overhead. **(60 days to respond)**

3. Enter date materials received

--

4. Grantee records will be reviewed to ensure that costs are allowable and properly documented

a. Grantees will be notified if any additional information is needed or advised of any information they did not provide originally

5. Grantees will be notified of any findings and or questionable costs. After notification, Grantee will have 60 days to prepare a corrective action plan

--

6 Corrective action plans will be reviewed and monitored

--

7. Send letter to Local Agency to Closeout Audit

COMMENTS