

## FISCAL AUDIT SUMMARY OF EXIT CONFERENCE

<b>Non-Profit Organization (NPO)</b>	
<b>Program No(s):</b>	
<b>Audit Period:</b>	
<b>Auditor-In-Charge:</b>	
<b>Date and Time:</b>	
<b>Location:</b>	

**A. INTRODUCTIONS**

1. CDSS Auditors:


2. NPO's Staff and Title:


**B. OVERVIEW OF THE FISCAL AUDIT PERFORMED:**

Conducted a fiscal audit to evaluate the NPO's program operations during the audit period, \_\_\_\_\_, in accordance with Office of Management and Budget Circular (OMB) A-133, Title 2, CFR, Part 230 (formerly known as OMB Circular A-122), and Manual of Policies and Procedures (MPP).

1. Obtained an understanding of the NPO's internal control procedures to evaluate their effectiveness.
2. Reviewed personnel files, payroll records, general ledgers, cancelled checks, bank statements, invoices, receipts, lease agreements, contracts, etc. to determine whether:
  - Aid to Families with Dependent Children-Foster Care (AFDC-FC) funds were spent on allowable and reasonable costs.
  - Expenditures were supported, well-documented, and indicated the purpose for each transaction.
  - The NPO complied with applicable laws and regulations pertaining to program operations.
3. Evaluated the Board of Director's composition and validity to determine the Board's effectiveness for overseeing program operations.

**C. FISCAL AUDIT FINDINGS:**

The NPO was informed of findings in the following areas, if applicable:

1. _____	6. _____
2. _____	7. _____
3. _____	8. _____
4. _____	9. _____
5. _____	10. _____

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**D. REPORT PROCESS:**

The NPO has 15 calendar days (in accordance with MPP section 11-430.112) after the Exit Conference to provide additional records or any supporting documents relevant to the audit findings, as identified in the Point Sheets provided. The due date is \_\_\_\_\_. The CDSS will issue a Final Management Decision Letter (FMDL) and will incorporate any additional information provided.

**E. CORRECTIVE ACTION PROCESS:**

The NPO has 60 days after issuance of the FMDL to comply with identified correction action, in accordance with MPP section 11-405.234.

**F. APPEAL PROCESS:**

The NPO has 30 days after issuance of the FMDL to request a hearing, in accordance with MPP section 11-405.232. The procedures for filing an appeal will be outlined in the FMDL.

**G. QUESTIONS/CONCERNS:**

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Auditor-In-Charge

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Audit Manager

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

I have received copies of all pages of the Summary of Exit Conference and agree that items listed above were discussed at the Exit Conference.

NPO's Representative

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Date

Prepared by	Initial	Date
Approved by		