

FISCAL AUDIT ENTRANCE CONFERENCE QUESTIONNAIRE

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

A. INTRODUCTIONS

1. CDSS Auditors:

2. NPO's Staff and Title:

B. PURPOSE OF THE FISCAL AUDIT, SCOPE, AND METHODOLOGY:

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

- Determine whether Aid to Families with Dependent Children-Foster Care (AFDC-FC) funds were spent on allowable and reasonable costs.
- Determine whether expenditures are supported, well-documented, and indicate the purpose for each transaction.
- Determine whether the NPO complied with applicable laws and regulations pertaining to program operations.
- Review personnel files, payroll records, general ledgers, cancelled checks, bank statements, invoices, receipts, lease agreements, and contracts, etc.
- Obtain an understanding of the NPO's internal control procedures to evaluate their effectiveness.
- Evaluate the Board of Director's composition and validity and its effectiveness for overseeing program operations.
- Field work will be from _____ through _____.
- Need access to any automated accounting system/records that were used and/or maintained.
- Request appropriate quiet workspace and access to a copy machine. If a copy machine is not available, a request may be necessary to take records offsite for copying.

FISCAL AUDIT ENTRANCE CONFERENCE QUESTIONNAIRE

C. GENERAL INFORMATION

1. During the audit period to present, describe the different programs operated and services provided and which ones are funded by AFDC-FC funds?

2. Are you familiar with applicable state and federal laws and regulations that govern foster care under the Title IV-E AFDC-FC program? Yes _____ No _____ If yes, verify familiarity with the following:
W&IC _____ CCC _____ H&S _____ MPP _____ OMB A-122 _____

3. Please provide names(s), telephone number(s) and other contact information should we need further information or have any questions during the field work.

D. INTERNAL CONTROLS QUESTIONNAIRE

1. Please identify staff available to discuss Internal Control Procedures.

2. When will they be available?

E. BOARD OF DIRECTORS QUESTIONNAIRE

1. Who are the key members of the Board of Directors and when will they be available for an interview?

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

2. Of the key Board members, who was on the Board of Directors during the audit period?

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

F. QUESTIONS/CONCERNS:

Prepared by	Initial	Date
Approved by		