



State of Arizona
Department of Education

Audit Supporting Documentation Memo

The monitoring system involves the collection of data and documentation to determine the level at which a public local education agency is complying with applicable requirements. Our aim is to make the monitoring as smooth as possible and to help the District/Charter identify and prepare for the resources that will need to be made available for the onsite monitoring. ***If any items are unclear or if you foresee a problem in providing any of the requested information, please discuss this with us prior to the visit.***

ADE has received your District's/Charter's Expenditure Report and has made a selection of items to sample for further review. The selection will be comprised of both payroll and non-payroll expenditure purchases. The list below sets out the documentation which we will require for each of the selected items. ***Please make copies of the supporting documentation for us, as we will not be returning the documentation to your office, and forward them to our office prior to our on-site scheduled visit.***

NON PAYROLL

NON-PERSONNEL EXPENDITURES:

Please arrange all items based on numeric order of selection per FY and grant. Keep all records together for that particular item selected; for example keep requisition, invoice, PO, check, etc together for each individual item selected.

We will need you to provide the following supporting documentation (if not available, please explain) this includes the detail for Journal entries as well:

- Requisition
- Invoice
- Copy of original receipts and/or packaging slip
- Purchase order
- Cancelled checks or copy of check
- For Professional services a copy of the District/Charter's contract with the consultant and/or company providing the purchased professional service (ex: speakers, trainers, etc... --this contract should clearly state:
 - 1) The services contracted
 - 2) The amount charged per unit (most likely per hour)
 - 3) The individual(s)/student(s) provided the services and
 - 4) The dates of the contract term.
- Field trips we ask that you include a letter on district/charter letterhead that explains the purpose and intent of the trip.
- Travel, Conference and Hospitality Expenses documentation will need to include a copy of the travel claim form, travel authorization, and a copy of the conference program indicating the intent of the conference. If travel was not to attend a conference we ask that you include a letter on district/charter letterhead that explains the purpose and intent of the trip.

PAYROLL

PERSONNEL/SALARIES EXPENDITURES:

For the personnel/Salaries expenditures, we will need you to provide the following supporting documentation for the chosen individuals for further review (if not available, please explain).

Please arrange all items based on numeric order of selection per FY and grant. Keep all records together for that particular employee selected; for example keep payroll JR, YTD info, certification, fingerprint card, contract, time and effort documentation, etc together for each individual employee selected.

If they were a substitute or were not employed by the District/Charter during one of the chosen pay periods, please note that and provide a copy of their payroll information for the pay period in which they were employed (for substitute teachers only).

We will need the following documentation for the payroll expenditure portion of the audit:

- We will need the payroll journal information of the chosen individuals for the employees 1st, 11th, 18th and their last pay period (depending on whether they've chosen 20 versus 26 payroll periods) not the schools
- a copy of documentation showing the YTD salary charged to grant

If they're an hourly employee:

- a copy of their fingerprint card (please black out all SSN #s) if not on file please explain
- a copy of their contract with the District/Charter
- a copy of their signed timesheet for the time periods being requested (if applicable)
- a copy of the time and effort documentation
- notation of the percentage of their pay being paid by this grant and how that amount is calculated, as well as what other grant funds they're paid from

If they're a contracted employee:

- a copy of their fingerprint card (please black out all SSN #s) if not on file please explain
- a copy of their District/Charter contract
- a signed copy of their timesheet and/or time and effort certification documentation for the time periods being requested (this would be a monthly certification for individuals paid out of more than one Federal funding source or a biannual certification for those paid 100% out of the Race to the Top monies)
- notation of the percentage of their pay paid out of this grant's funds
- notation of the percentage of their pay being paid by this grant and how that amount is calculated, as well as what other grant funds they're paid from
- ***If they're contracted as a consultant, documentation supporting their qualifications and a copy of their contract.***

If they're a substitute teacher:

- a copy of their timesheet
- a copy of the time and effort documentation
- application on file with the district/charter (please black out all SSN #s)
- copy of their fingerprint card (please black out all SSN #s)
- ***If the chosen pay periods do not correlate with the pay periods the substitute worked, we ask that you provide the requested information for the pay period(s) in which they worked.***

FIXED ASSETS

We will also need a full fixed asset/stewardship report for your District/Charter for all assets that have been purchased with RTTT monies, regardless of the dollar amount or the fiscal year in which they were purchased. Once we've had the opportunity to review the list (you may also email it to us ahead of time), we will select a sampling of those assets and ask that we may see them during our on-site visit. If you have not purchased any assets using RTTT monies please send us an email indicating you have not purchased any assets using RTTT monies.

The fixed asset report needs to include:

A dollar amount associated with the asset, a description of the item, a tag number, serial number, account code, PO number, the acquisition date and the location of the asset.