



Gladys Carrión  
Commissioner

150 William Street  
18<sup>th</sup> Floor  
New York, NY 10038

Susan Nuccio  
Deputy Commissioner/  
Chief Financial Officer  
Financial Services

150 William Street  
10<sup>th</sup> Floor  
New York, NY 10038

Email Address:  
susan.nuccio@acs.nyc.gov

**TO:** Executive Directors and Fiscal Officers  
Preventive Service Contract Agencies

**FROM:** Marcia Gilliard, Executive Director, Finance/Audit and Banking

**DATE:** August 22, 2014

**SUBJECT:** Fiscal Year 2014 Office of Management and Budget  
(OMB) Circular A-133 Audits and Completion of Preventive  
Schedules

---

New York State requires Children's Services to be responsible for appropriate financial monitoring of preventive programs. This communication is to remind preventive provider agencies that are required to perform Federal OMB Circular A-133 audits that Children's Services (ACS) also requires the completion of six (6) supplemental preventive schedules for each preventive program administered by ACS for FY 14. These programs are: General Preventive (GP), Intensive Preventive, Specialized Preventive, Homemaking, Family Assessment Program (FAP), Stability Initiatives, Juvenile Justice Initiative/Juvenile Delinquency (JJ/JD) Family Treatment /Rehabilitation (FTR), Preparing Youth for Adulthood (PYA), Young Fathers and the Community Partnership Program (CPP). These schedules are provided in the enclosed package along with the A-133 audit instructions.

Provider agencies must advise the Certified Public Accounting (CPA) firm that is contracted to perform the A-133 audit that **these six schedules are required for each preventive program administered by ACS March 31, 2015.**

Providers that are not subject to the A-133 audit are also required to prepare the six preventive schedules for each preventive program for final reconciliation of their fiscal year as well as submit their financial statements to Children's Services by March 31, 2015. Also required is a signed attestation from the Chief Financial Officer stating that the agency received less than \$500,000 in federal funds and is therefore not required to do an A133 audit. Attached you will find a sample attestation.

Completion of the schedules will serve to provide accurate information to complete a final closeout process for the fiscal year and comply with New York State monitoring requirements. The auditor is to be instructed to complete the Children's Services required schedules for each program with a separate Budget ID Number. Reports are due by March 31, 2015. If an extension is required,

please request one in writing by March 1, 2015.

Please share this memorandum with the CPA conducting the A133 audit report. The CPA's work will be guided by this memorandum and the ACS Financial Services Fiscal Manual. To access the site, go to:

[http://www.nyc.gov/html/acs/html/staff/resources\\_fiscal.shtml](http://www.nyc.gov/html/acs/html/staff/resources_fiscal.shtml)

The manuals that should be utilized are:

1. Preventive Services Guide;
2. Stability for Teens and Permanency Initiative; and
3. Preparing Youth for Adulthood

**\*\*\*\*PLEASE NOTE THE FOLLOWING CHANGE IN THE PAYMENT CONFIRMATION PROCESS EFFECTIVE IMMEDIATELY\*\*\*\***

Starting with FY 2014, payment confirmations will be sent to Preventive agencies. Please ensure that the CPA firm contracted to perform the A-133 audit reports receives all appropriate documentation including payment confirmation.

Please submit 2 copies of the audit report to:

Marcia Gilliard, Executive Director, Finance/Audit and Banking  
150 William Street  
Room 10-Q3  
New York, NY 10038

and a PDF to: [Cheryl.Brathwaite@asc.nyc.gov](mailto:Cheryl.Brathwaite@asc.nyc.gov)

Please review the attached material. If you have any questions, particularly program financial reporting requirements, please call your audit liaison or Jenny Nakas at (212) 442-1619.

Thank you for your cooperation.

CC: S. Nuccio, R. Beck, J. Nakas, P. Lapierre, Audit Liaisons

**THE CITY OF NEW YORK**  
**ADMINISTRATION FOR CHILDREN'S SERVICES**  
**FINANCIAL SERVICES**  
**CHILD WELFARE CONTRACT AUDIT**

**INSTRUCTIONS FOR COMPLIANCE WITH**  
**OFFICE OF MANAGEMENT AND BUDGET (OMB)**  
**CIRCULAR A-133 and A-122**  
**for FY 2014**

## **Table of Contents**

I.	OMB Circular A133 Provisions.....	3-4
A.	Responsibilities of Non-Profit Agencies Operating a Federal Program.....	3-4
II.	OMB Circular A-122- General Costs Principles for Non-Profit Organizations.....	4
III.	How to Determine if an agency is subject to OMB Circular A133 Audit.....	4-7
A.	Schedule of Expenditures of Federal Awards FY ended June 30, 2014 (Examples 1-4).....	5-7
B.	Audit Exemption.....	7
IV.	Procurement of Audit .....	7-8
V.	Single and Program Specific Audits.....	8
A.	Single Audit.....	8
B.	Program Specific Audit.....	8
C.	Financial Statement Audit (when program specific audit guide not available).....	8
VI.	Government Auditing Standards.....	9
A.	General Standards.....	9
B.	Field Work Standards.....	9
C.	Reporting Standards on Financial Statements.....	9
D.	AICPA Statements on Auditing Standards.....	9
E.	Internal Control and Compliance.....	9
VII.	Children’s Services Requirements Applicable to an Agency’s Programs.....	10
XIII.	Follow-up: Summary Schedule of Prior Audit Findings and Corrective Action Plan.....	11
A.	Summary Schedule of Prior Audit Findings.....	11
B.	Corrective Action Plan.....	11
IX.	Circular A-133 Compliance Statement.....	11
X.	Report Submission.....	12

**Attachments:**

Attachment #1: Statement of Revenue and Expenditures

Attachment #2: Schedule of Salaries

Attachment #3: Schedule of Fringe Benefits

Attachment #4: Schedule of Fixed Assets Inventory

Attachment #5: Schedule of Questioned Costs  
Attachment #6: Schedule of Quantitative Program Results  
Attachment #7: Attestation (Sample)

## **I. OMB Circular A-133 Provisions**

The Single Audit Act Amendments of 1996 and OMB Circular A-133 provide that non-Federal entities that expend \$500,000 or more in a year in Federal awards must have either a single or a program-specific audit conducted for that year. The Circular's definitions of single and program-specific audits are the following: a single audit is an agency-wide audit that includes both the financial statements and the Federal awards; whereas the program-specific audit is an audit of one particular Federal program performed in accordance with program-specific guidelines.

### **A. Responsibilities of Non-Profit Agencies Operating a Federal Program**

OMB Circular A-133 requires certain responsibilities of the non-profit agency operating a program that includes a Federal award. These responsibilities are outlined in subpart D of the Circular.

If an agency expends \$500,000 or more it is subject to the audit requirements under the Circular; however, even if expenditures are less than the threshold the agency is subject to the following obligations:

1. Identify in the agency's accounts all Federal awards received and expended and the Federal program where the awards originate.
  - a. Identify as applicable the Catalogue of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the Federal agency and name of the pass-through entity.
2. Maintain internal control over Federal programs that provides reasonable assurance that the agency is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the Federal programs.
3. Comply with laws, regulations, and the provisions of contracts or grant agreements related to the programs.
4. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards.
5. Ensure that the audits required by Circular A-133 are properly performed and submitted on the due date.
  - a. If an extension is granted by the cognizant or oversight agency for audit, promptly notify the Federal clearinghouse designated by OMB, and Children's Services.

6. Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan.

If an agency spends less than \$500,000 in Federal awards, it is not subject to the A-133 Audit. CWCA then requires that an attestation to that fact be sent to our office attention Executive Director. However, agencies are still required to complete a financial statement and required schedules.

An agency is subject to the requirements for auditor selection if its Federal expenditures are \$500,000 or more. However, only Children's Services, a pass-through entity, is responsible for procuring services to perform agreed-upon **procedures to monitor the program.**

**If an agency's expenditures are less than \$500,000, the requirements for financial statements are less extensive. It is required to prepare only the information for the schedule of expenditures of Federal awards.**

## **II. OMB Circular A-122- General Costs Principles for Non-Profit Agencies**

Delegate agencies must comply with Circular A-122 which establishes principles for determining costs of grants, contracts and other agreements with Non-Profit organizations. The Principles are designed to provide that the Federal Government bear a fair share of costs except where restricted or prohibited by laws. The circular contains a detailed explanation of what constitutes allowable costs of an award allocation between direct and indirect cost.

## **III. How to Determine if an Agency is Subject to OMB Circular A-133 Audit**

To determine if an agency is subject to a single audit, the total expenditures made for the year should be multiplied by the Federal percentage for the Federal program. If the result for any of the Federal programs operated by an agency is \$500,000 or more, that agency must contract for an A-133 audit.

The funding breakdown and CFDA numbers for Fiscal Year 2014 are as follows:

PREVENTIVE	CFDA #	CTL	State	Federal
All Prevention	93.667	19%	37%	44%
Homemaking	93.714	19%	37%	44%

An agency may have one or more than one Federal program. If in Fiscal Year 2014 an agency has only one Federal program and the Federal Expenditures are less than \$500,000, the agency is not required to have an A-133 Audit (See III A Example 1). However, if all program Federal Expenditures equal \$500,000 or more, the agency must hire a CPA to conduct an A-133 Audit (See III A, Example 2).

A Federal program is defined as all Federal awards assigned a single CFDA number. Programs with the same CFDA numbers are considered one Federal program, for example, an Intensive Prevention program and a General Preventive Program with the same CFDA number are considered one Federal program. Their totals must be combined to determine if the Federal Expenditures have reached the \$500,000 threshold (See III A, Example 3).

When an agency has more than one Federal program, all the Federal expenditures should be added together to determine if the agency is subject to the A-133 Audit (See III A Example 4).

**A. Schedule of Expenditures of Federal Awards for FY Ended June 30, 2014**

The Schedule of Expenditures of Federal Awards should include a list of Federal programs by Federal agency, Children's Services name and pass-through number, the total amount provided by Children's Services and the total amount expended for the Federal award from that total. In a note to the schedule, the following should be included:

- Value of Federal awards expended in the form of non-cash assistance, if any;
- Amount of insurance in effect during the year, and
- Loans or loan guarantees outstanding at year-end

**Example 1**

<u>Program Name</u>	<u>CFDA Federal Number</u>	<u>Agency Number</u>	<u>Total Expenditures</u>	<u>Federal Expenditures</u>
Expenditures U.S. Department of Health & Human Services				
Pass-through from NYC Admin. For Children's Services Social Services Block Grant General Prevention (GP)	93.667	99F2356	\$2,550,000	\$484,500
<b><u>Total</u></b>			<b><u>\$2,550,000</u></b>	<b><u>\$484,500</u></b>

An A-133 Audit is not required because the Federal Expenditures are less than \$500,000 and the agency has no other Federal program.

**Example 2**

<b><u>Program Name</u></b>	<b><u>CFDA Federal Number</u></b>	<b><u>Agency Number</u></b>	<b><u>Total Expenditures</u></b>	<b><u>Federal Expenditures</u></b>
Expenditures				
U.S. Department of Health & Human Services				
Pass-through from NYC				
Admin. for Children's Services				
Specialized Prevention	93.667	99C1232	\$2,685,000	\$510,150
<b><u>Total</u></b>			<b><u>\$2,685,000</u></b>	<b><u>\$510,150</u></b>

An A-133 Audit is required because the Federal Expenditures are more than the \$500,000 threshold. In addition, since the agency has only one Federal program, it may elect to conduct a Program-Specific Audit.

**Example 3**

<b><u>Program Name</u></b>	<b><u>CFDA Federal Number</u></b>	<b><u>Agency Number</u></b>	<b><u>Total Expenditures</u></b>	<b><u>Federal Expenditures</u></b>
Expenditures				
U.S. Department of Health & Human Services				
Pass-through from NYC				
Admin. For Children's Services				
Social Services Block Grant				
FAP	93.667	99F2356	\$1,350,000	\$256,500
CPP	93.667	99F2356	\$1,600,000	\$304,000
<b><u>Total</u></b>			<b><u>\$2,950,000</u></b>	<b><u>\$560,500</u></b>

The Intensive Prevention and the Family Day Care are considered one Federal Program. An A-133 Audit is required because the combined Federal Expenditures are over the \$500,000 threshold. Also, the agency may conduct a Program-Specific Audit since both the Intensive Prevention and Family Day Care are one Federal program.



**Example 4**

<b><u>Program Name</u></b>	<b><u>CFDA Federal Number</u></b>	<b><u>Agency Number</u></b>	<b><u>Total Expenditures</u></b>	<b><u>Federal Expenditures</u></b>
Expenditures				
U.S. Department of Health & Human Services				
Pass-through from NYC Admin. For Children's Services Social Services Block Grant				
<b>General Prevention (GP)</b>	<b>93.667</b>	<b>99F2356</b>	<b>\$975,000</b>	<b>\$185,250</b>
Dept. of Social Services				
Early Head Start	93.600	02YCO3059	\$1,500,000	\$285,000
Head Start	93.600	02YCO3070	\$1,300,000	\$247,000
<b><u>Total</u></b>			<b><u>\$3,775,000</u></b>	<b><u>\$717,250</u></b>

In this example, the agency has two Federal programs. One Federal program is under the \$500,000 threshold, but the combined total of Federal expenditures of both programs is more than \$500,000, therefore, an A-133 Audit is required.

**B. Audit Exemption**

If an agency spends less than \$500,000 in Federal awards in a year, it is not required to have a single or a program-specific audit but it is recommend that an audit be done. However, the agency must comply with the program's rules, regulations and contract or grant agreements. In addition, the agency may be monitored for compliance with these requirements by appropriate officials of the Federal Agency, the General Accounting Office (GAO) and ACS.

**IV. Procurement of Audit**

Circular A-133 requires the sub-recipient to contract for audit services. In doing so, an agency must follow the standards prescribed by the "Grant Management Common Rule" also called A-102 Common Rule, and Circular A-110, "Uniform Administrative Requirements for Grant Agreement with Non-Profit Organizations." These documents require the non-profit agency to use, whenever possible, small businesses and firms owned by minorities and women.

Circular, A-102 Common Rule and Circular A-110 require agencies to clarify the objectives and scope of the audit when they request proposals for audit services. Also, to evaluate the audit proposals, they must take into consideration the following factors: responsiveness to the request for proposals, relevant experience, availability of staff with professional qualifications and technical abilities, the result of the firm's external quality

control review, and the price. **In addition, ACS requires that each agency reach out to 3- 8 CPA firms when submitting request proposals for audit services.**

Circular A-133, subpart "C" requires the sub recipient to procure audit services that follow the procurement standard prescribed by "Grant Management Common Rule."

## V. **Single and Program-Specific Audits**

### A. Single Audit

Single Audit as defined in the Single Audit Act Amendments of 1996 is an audit of an entire agency's operations performed in accordance with Government Auditing Standards (GAS). The program-specific audit is referred to in the OMB Circular A-133 as an **audit conducted in accordance with GAS and the program-specific guide issued by the Federal agency administering the program.**

### B. Program Specific Audit

An agency can elect to have a program-specific audit conducted as opposed to a single audit, providing that it has only one program (excluding Research and Development) and the Federal Program's Laws, Regulations, or Grant Agreements do not require otherwise. Circular A-133 states that in many cases, a program-specific audit guide will be available to provide specific guidance to the auditor with respect to internal control, compliance requirements, suggested audit procedures, and audit reporting requirements. The auditor should contact the Office of Inspector General of the Federal agency to determine whether such a guide is available. When a current program-specific audit guide is available, the auditor shall follow GAS and the guide when performing a program-specific audit.

### C. Financial Statement Audit (when program specific audit guide not available)

When a program-specific audit guide is not available, the auditor shall perform an audit of the financial statements for the Federal program in accordance with GAS; obtain an understanding of internal control and perform tests of internal control over the Federal program; perform procedures to determine whether the agency has complied with laws, regulations and the provisions of contracts or grant agreements; follow up on prior audit findings, and perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the agency.

The auditor's report may be in the form of either combined or separate reports. The report shall include: an opinion (or a disclaimer of opinion) as to whether the financial statements of the Federal program are presented fairly in all material respects in conformity with stated accounting policies; a report on internal control related to the Federal program; a report on compliance with laws, regulations, and the provisions of contracts or grant agreements; and a schedule of findings and questioned costs for the Federal program.

## VI. Government Auditing Standards (GAS)

In conducting a single or program-specific audit, the auditors must follow GAS, which is promulgated by the Comptroller General of the United States. GAS includes general standards, fieldwork standards, and reporting standards.

- A. General Standards contain the following requirements:
1. The audit firm and staff must be proficient and independent when performing A-133 or other government audits;
  2. The audit staff must maintain their proficiency by enrolling in a program of continuing education;
  3. The audit organization must have a system of quality control in place and have undergone a recent peer review.
- B. Field Work Standards  
Under GAS, these are the same as the American Institute of Certified Public Accountants (AICPA) standards. They require the auditors performing financial statement audits to plan the audits, supervise the staff, and review the auditee's internal control. In addition, the auditors must gather sufficient and competent evidence to support their findings.
- C. Reporting Standards On Financial Statements  
When auditors issue a financial report on an agency, they must prepare the report in accordance with GAS, which incorporates the AICPA standards. GAS requires the auditors to state in the report whether or not the agency's financial statements are presented fairly in all material respects in accordance with Generally Accepted Accounting Principles (GAAP). For an A-133 audit, the auditors must determine whether the schedule of expenditures of Federal awards are presented fairly in all material respects in relation to the financial statements taken as a whole.
- D. AICPA Statements on Auditing Standards  
The AICPA issues the Statements on Auditing Standards (SAS) to provide clarification on the application of the standards of field work and reporting. The auditors must refer to them when they are conducting audits.
- E. Internal Control and Compliance  
In addition to the requirements of GAS the auditors conducting A-133 audits must evaluate the internal control over the agency's Federal awards and assess the level of control risk for the major programs. Likewise, the auditors must determine if the agency complied with laws, regulations and the provisions of contracts, or grant agreements.

## VII. Children's Services Requirements Applicable to an Agency's Programs

Children's Services Audit Services has included with these instructions (see Attachments #1 - #6) some schedules to agencies with Preventive programs to help in the reporting of information that is necessary for Children's Services monitoring responsibility. As part of the A-133 audit, the auditors must ensure that the agencies complied with Children's Services fiscal requirements.

When contracting for audit services, agencies must request that the auditors complete these schedules as part of the A-133 Audit. These schedules must be included in the audit report whether or not the Preventive program and other Children's Services Federal Awarded programs are audited as a major program. These schedules can be shown in a separate section of the audit report as supplementary information to the report.

Agencies that are not subject to the A-133 Audit are required to prepare Preventive schedules for final reconciliation of their fiscal year as well as submit their financial statements to Children's Services. The additional requirements will serve to provide accurate information to complete a final closeout process for the fiscal year and comply with New York State monitoring requirements. Also required is a signed attestation from the Chief Financial Officer stating that the agency received less than \$500,000 in federal funds and is therefore not required to do an A133 audit.

The schedules are as follows:

1. Revenue and Expenditures;
2. Salaries;
3. Fringe Benefits;
4. Fixed Assets;
5. Detailed Explanation of Questioned Costs;
6. Quantitative Program Results; and
7. Attestation (Sample).

The schedules of expenditures, salaries, and fringe benefits identify actual expenses. The final closeout will be computed from the schedule of revenue and expenditures comparing the revenue to the total budget amount and actual expenditures. In addition, an analysis of the program results should be provided and the **percentage of private share**, if any, should be disclosed. **When a Preventive contract has more than one budget code, it is required that the schedules be presented by budget code to facilitate the close out process.**

**For Fiscal Year ended June 30, 2014 these schedules should be covered by an Auditor's report on Supplementary Information concluding that "such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole."**

**XIII. Follow-up: Summary Schedule of Prior Audit Findings and Corrective Action Plan**

The A-133 Circular requires agencies to follow-up and prepares a corrective action plan for all audit findings. The agency must prepare a summary schedule of prior audit findings and a corrective action plan for the current audit findings. The summary schedule and the corrective action plan should include reference numbers auditors assign to the audit findings.

**A. Summary Schedule of Prior Audit Findings**

The summary schedule of prior audit findings should report the status of all audit findings and questioned costs related to the Federal awards. It should also include audit findings and questioned costs reported in prior summary schedules of audit findings and questioned costs, except findings that have been corrected.

If there are monitoring findings, they should also be included in the corrective action plan and summary schedule of prior audit findings and questioned costs. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan, the summary schedule should provide an explanation.

**B. Corrective Action Plan**

At the completion of the audit the sub-recipient should prepare the corrective action plan to address each finding. The corrective action plan should provide the name and title of the contact person responsible for the corrective action, the corrective action planned and the anticipated completion date. If an agency's officials do not agree with the findings or believe the corrective action is not required or warranted they should include an explanation and specific reasons for their belief.

**IX. Circular A-133 Compliance Supplement**

The Compliance Supplement of the Circular A-133 identifies the compliance requirements that should be considered by the auditors when they are performing audits of Federal awards. The Supplement provides guidelines for determining audit objectives and procedures. For single audits, this Supplement replaces any other audit guide and other audit requirement documents for individual Federal programs that existed before the 1996 revision. However, the A-133 Supplement states in subpart E, (d) that in addition to the compliance requirements identified in the Supplement, auditors should

consider whether or not there are other provisions of contracts, or grant agreements that are unique to a particular entity.

Therefore, in performing audits of an agency's Federal awards, the auditors must consider the specific requirements applicable to the agency's program in addition to the Compliance Supplement requirements.

#### **X. Report Submission**

The Circular provides that the reporting package including a data collection form shall be submitted the Federal Clearing House designated by OMB within thirty (30) days of the receipt of the auditor's report, or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

The reporting package as described in subpart "C" of the OMB Circular comprises:

- Financial Statements and Schedules of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings
- Auditor's Reports
- Corrective Action Plan

**The Circular also provides for the sub-recipient to send, upon request, copies of the reporting package described above to the Pass-Through entity.**

**Two- (2) Bound copies and one (1) PDF of the Audit Report must be sent to Child Welfare Contract Audit. The two copies must be addressed to:**

Marcia Gilliard, Executive Director  
Finance/Audit and Banking  
150 William Street  
Room 10-Q3  
New York, NY 10038

Please send the PDF to [Cheryl.Brathwaite@acs.nyc.gov](mailto:Cheryl.Brathwaite@acs.nyc.gov)

If an agency does not comply with the requirements, there will be a negative impact on the yearly Fiscal Administration rating.

---

## ATTESTATION

The Single Audit Act Amendments of 1996 and OMB Circular A-133 provide that non-Federal entities that expend \$500,000 or more in a year in Federal awards must have either a single or a program-specific audit conducted for that year. The Circular's definitions of single and program-specific audits are the following: a single audit is an agency-wide audit that includes both the financial statements and the Federal awards; whereas the program-specific audit is an audit of one particular Federal program performed in accordance with program-specific guidelines.

Agencies that are not subject to the A-133 audit are required to prepare Preventive schedules for final reconciliation of their fiscal year as well as submit their financial statements to Children's Services. The additional requirements will serve to provide accurate information to complete a final closeout process for the fiscal year and comply with New York State monitoring requirements.

Following is a sample of the attestation to be completed on Agency Letterhead.

<p>-----, 2014</p>		
<p>Marcia Gilliard, Executive Director, Finance/Audit and Banking ACS/CWCA 150 William Street, 10<sup>th</sup> Fl. New York, NY 10038</p>		
<p>Dear Ms. Gilliard;</p>		
<p>As stated in the A-133 Instructions by signing below (agency name) attest that we have received less than \$500,000 in Federal funds and is therefore not required to do an A-133 audit. The schedules submitted have been audited and the required testing has been done to ensure that the expenditures are chargeable to the ACS contract(s):</p>		
<p>_____ ; _____ ; _____</p>		
_____ Signature	_____ Title	_____ Date

AGENCY NAME \_\_\_\_\_  
 PROGRAM NAME \_\_\_\_\_  
 PROGRAM BUDGET IDENTIFICATION # \_\_\_\_\_  
 STATEMENT OF REVENUES AND EXPENDITURES  
 FOR THE YEAR ENDED \_\_\_\_\_

ATTACHMENT #1

	<u>CAPS APPROVED BUDGET</u>	<u>CAPS ACTUAL AMOUNTS</u>	<u>CAPS VARIANCE</u>	<u>QUESTIONED COSTS</u>
<b>REVENUES:</b>				
ACS	\$	\$	\$	\$
Fees Collected				
Other Income				
TOTAL REVENUES				
<b>EXPENDITURES</b>				
<u>PS EXPENDITURES</u>				
TOTAL PS EXPENDITURES				
<u>OTPS EXPENDITURES</u>				
TOTAL PS AND OTPS EXPENDITURES				
Administrative Overhead				
TOTAL EXPENDITURES				
(Less) Questioned Costs				
TOTAL ALLOWABLE COSTS				
 (Deficiency)/Excess of Revenue Over Expense	 \$	 \$	 \$	 \$
 Private Share	 \$	 \$	 \$	 \$

Program Contract No.



AGENCY NAME  
PROGRAM NAME  
PROGRAM BUDGET IDENTIFICATION NUMBER \_\_\_\_\_  
SCHEDULE OF SALARIES  
FOR THE YEAR ENDED \_\_\_\_\_

<u>Employee Identification Code</u>	<u>Title</u>	<u>Budgeted Salary</u>	<u>Salary Paid</u>	<u>Variance</u>
		\$	\$	\$

**TOTAL**

<u>\$</u>	<u>\$</u>	<u>\$</u>
-----------	-----------	-----------

AGENCY NAME \_\_\_\_\_  
 PROGRAM NAME \_\_\_\_\_  
 PROGRAM BUDGET IDENTIFICATION NUMBER \_\_\_\_\_  
 SCHEDULE OF FRINGE BENEFITS  
 FOR THE YEAR ENDED \_\_\_\_\_

Attachment #3

<u>Description</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Actual Fringe % of PS Total Cost</u>	<u>Variance</u>
FICA	\$	\$	\$	\$
Health				
Worker's Compensation				
Unemployment				
Disability				
Other				
 <b>TOTAL</b>	 _____	 _____	 _____	 _____
	\$	\$	\$	\$
	=====	=====	=====	=====

AGENCY NAME  
PROGRAM NAME  
PROGRAM BUDGET IDENTIFICATION NUMBER \_\_\_\_\_  
SCHEDULE OF FIXED ASSETS INVENTORY  
AS OF \_\_\_\_\_

Attachment #4

<u>Description</u>	<u>Serial Number</u>	<u>Date Purchased with ACS Funds</u>	<u>Cost</u>
--------------------	----------------------	--	-------------

\$

TOTAL COST	_____
	_____

\$

AGENCY NAME  
PROGRAM NAME  
PROGRAM BUDGET IDENTIFICATION NUMBER \_\_\_\_\_  
SCHEDULE OF QUESTIONED COSTS  
FOR THE YEAR ENDED \_\_\_\_\_

Attachment #5

Detailed Explanation of Questioned Costs

**Questioned  
Costs**

Budget Line Category

\$

Please provide a detailed explanation of the questioned costs. Include such items as vendor name, why costs are being questioned and how the questioned costs were determined.

Budget Line Category

**TOTAL QUESTIONED COSTS**

\_\_\_\_\_  
\$  
\_\_\_\_\_

**AGENCY NAME:** \_\_\_\_\_

**PROGRAM NAME:** \_\_\_\_\_

**PROGRAM BUDGET IDENTIFICATION#:** \_\_\_\_\_

**SCHEDULE OF QUANTITATIVE PROGRAM RESULTS**

**FOR THE YEAR ENDED:** \_\_\_\_\_

**QUANTIFIABLE INDICATORS**

**Number of open cases at beginning of period**

**Number of new cases during audit period**

**Number of cases serviced during audit period**

**Cases terminated**

**Cases open as of current year**

**Cost per family**