

# **Desk Audit Compliance Checklist**

## **Employee Certifications and Personnel Activity Reports**

**District/Charter:** \_\_\_\_\_

**Reviewer:** \_\_\_\_\_

**School:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Legislation/Regulation Authority:**

OMB CIRCULAR A-87, Attachment B, Selected Items of Cost, outlines the documentation LEAs and principals are required keep on file for all employees compensated with Federal funds. The required documentation is dependent on the percentage of time an employee is expected to spend on a Federal award or cost objective.

**Intent of the Legislation/Regulation:**

To certify the following:

- Charges for salaries and wages of employees expected to work solely on a single Federal award or cost objective are supported by periodic certifications that the employee worked solely on that program for the period covered by the certification.
- Charges for salaries and wages of employees who are expected to work on multiple activities or cost objectives, are aligned with documented work according to the distribution of their salaries or wages through monthly personal activity reports.

**Focus of Review:**

Ensure that proper documentation is on file for federally funded staff.

**Method of Assessment:** (Check all that apply)

- Document Review
- Observation
- Interview

Required District and Charter School Compliance Items – Employee Certifications and Personnel Activity Reports	Evidence	Compliance			Comments/Corrective Action	Corrective Action Due Date
		Yes	No	N/A		
Employee Certifications are completed for selected employees paid exclusively by federal funds or employees who are paid partially with federal funds but are working on a single cost objective	<ul style="list-style-type: none"> <li>• Semi-annual reports containing the signature of the employee or supervisor having first-hand knowledge of the work performed are completed for each employee for the preceding fiscal year. <b>If staff member is documented using this format, provide 1 semi-annual report for the 12-13 school year.</b></li> <li>• The form includes an acknowledgement that the employee worked solely on the Federal program for the period covered by the certification.</li> </ul>					
Personnel Activity Reports are completed for all employees whose salary is paid partially by federal funds and who are working on multiple cost objectives.	<ul style="list-style-type: none"> <li>• Monthly reports coinciding with one or more pay periods are completed on the required form for the current fiscal year. <b>If the staff member is documented using this format, provide 2 monthly-reports for the 12-13 school year.</b></li> <li>• The report reflects an after-the-fact distribution of actual activity of each employee.</li> <li>• The form contains an account for total activity for which employee is compensated.</li> <li>• The form is signed by the employee.</li> </ul>					