

BWSR Financial Reconciliation Checklist

Grantee: Root River SWCD

Grant ID/Title: P16-6417 / 2016 – SWCD Local Capacity Services RA: 5

Grant Start Date: March 10, 2016

Grant End Date: December 31, 2018

Grant Amount: \$125,337.00

Required Match: \$0

Payments To-date: \$125,337.00

Payment Request Date: NN/A

40% Payment 10% Payment 100% Payment Reimbursement
 Other Advanced

Desk Review On-site Review

Date and How Grantee Notified of Reconciliation: phone call and meeting invite on 7/10/2017, reconciliation on 7/24/2017

Grantee Staff Present: Janice Messner, Dave Walter

Financial reconciliation of funds spent from 3/10/2016 through 7/24/2017

Grant Amount Reconciled: \$96,562.94 Grant Percent Reconciled: 77%

1. Does the documentation supplied support that costs were incurred within the grant period?

Yes No – Explain:

2. STAFF TIME (check the option for the documentation reviewed) or N/A

Option 1: Payroll Report for 100% of staff time charged to the grant (internal accounting system Integrated Financial System, QuickBooks, etc.), Payroll Summary or documentation of base rates, Summary of Billing Rates used to charge staff time, if not in eLINK report, AND One page example of time and effort documentation, by grant and activity

Option 2: Time Tracking System for 100% of staff time charged to the grant, by grant and activity, for all years of the grant Payroll Summary or documentation of base rates, AND Summary of Billing Rates used to charge staff time, if not in eLINK report

2a. Able to account for 100% of staff time charged to the grant?

Yes No – Explain:

2b. Is the sample time and effort documentation in accordance with BWSR guidance?

Yes No – Explain:

2c. Do the wages or billing/hourly rates seem reasonable?

Yes No – Explain:

3. **DIRECT (PROGRAM) COSTS (check the option for the documentation reviewed) or N/A**

- Option 1:** *Internal accounting system report by grant (IFS, QuickBooks, etc.),
10% of invoices/receipts (of total amount spent), AND
If landowner (cost-share) projects funded by grant, 10% of vouchers (of total amount spent)*
- Option 2:** *Program/project log by grant,
Internal accounting system report (IFS, QuickBooks, etc.) with grant costs identified,
10% of invoices/receipts (of total amount spent), AND
If landowner (cost-share) projects funded by grant, 10% of vouchers (of total amount spent)*
- Option 3:** *100% of invoices, receipts and/or vouchers*

3a. Do the invoices/receipts/vouchers sampled support costs that are allowable/reasonable and include descriptions such as vendor name, date work performed and/or list materials, labor or equipment used?

Yes No – Explain:

4. **OUTCOME**

4a. Do the total costs charged against the grant, as supported by the documentation supplied, reconcile with the total spent on the eLINK signed Financial Report?

Yes No – Explain:

4b. Training opportunities identified:

4c. Noncompliance: (refer to Grant Noncompliance chapter in GAM)

Reconciliation completed by: Julie Kubo

Date: 7/24/2017

Email BC/CWS results of financial reconciliation

Unless in eLINK, archive all reconciliation documents generated or collected:

G:\Grants\Grants Administration\Risk Assessments\xx Region\Grantee name and labeled as Grant ID, document description