

# BWSR Financial Reconciliation Checklist

Grantee: Cottonwood SWCD

Grant ID/Title: P16-5114 2016 - SWCD Local Capacity Services RA: 3

Grant Start Date: February 18, 2016 Grant End Date: December 31, 2018

Grant Amount: \$120,337.00 Required Match: \$0.00

Payments To-date: \$120,337.00

Payment Request Date: N/A

40% Payment  10% Payment  100% Payment  Reimbursement  
 Other

Desk Review  On-site Review

Date and How Grantee Notified of Reconciliation: calendar invite on 11/29/2018, reconciliation on 12/12/2018 & 12/18/2018

Grantee Staff Present: Kay Gross, Kari Clouse

Financial reconciliation of funds spent from 2/18/2016 through 12/12/2018

Grant Amount Reconciled: \$120,337.00 Grant Percent Reconciled: 100%

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:

Removed 13.25 hours that occurred prior to grant execution.

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

Yes  No – Explain:

Staff tracked time to various programs, not all staff members whos time was charged to the Capacity grant tracked the time to "Capacity" some staff time charged to the grant was tracked under "Conservation Delivery". Going forward staff members need to track their time by Grant and Activity Category for BWSR purposes.

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:

One charge for \$25.45 was supported by a credit card receipt, not a detailed receipt.

As stated in the Records, Program and Project Files chapter of the Grants Administration Manual, "To document the costs of contractor's, other direct costs and administrative costs, receipts need to be kept. Receipts must be itemized so the reasonableness of the expense, as compared with the amount paid for similar government work in other programs, can be evaluated." Going forward expenses that are not supported by detailed receipts will not be eligible expenses on BWSR grants.

#### 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:

Modify the time tracking system in order to track time by grant and activity category.

Review the allocation method used to allocate benefits, leave and overhead costs to BWSR grants and consider alternatives that meet the needs of the district as well as satisfy the consistently applied and rationally allocated BWSR requirements.

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

Reconciliation completed by:

Julie Keels

Date: 2-28-2019

Email BC/CWS results of financial reconciliation

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

G:\Grants\Grants Compliance\Grant Verifications\Restricted\Reconciliations\xx Region\Grantee name and labeled as Grant ID, document description