

**SECTION III-REPORTING**  
**CHAPTER 6 – AUDIT CHECKLISTS & QUESTIONNAIRE**

**TO BE COMPLETED BY BOARD SECRETARY/BUSINESS ADMINISTRATOR**

Questionnaire

The Questionnaire is to be completed annually by the school district board secretary/ business administrator for use by public school accountants when reviewing compliance with account coding of administrative expenditures. The school district’s auditors will review this questionnaire in conjunction with their test of transactions and include a finding and recommendation for questionnaires substantially incomplete or inaccurate. In addition, school districts are required to have ready for audit a listing of all staff positions requiring either a school administrative, principal or school business administrator certificate as detailed on item number 21 in Section III-6.

Checklists

Three checklists, (Current Operating Funds, Student Activity Fund, and Food Service Fund) of actions to be performed or documents to have available in advance of the audit are provided following the Questionnaire to assist board secretaries/business administrators in preparing for the year-end audit. These checklists may be modified by the audit firm to incorporate additional documents as needed.

**ADMINISTRATIVE CLASSIFICATIONS QUESTIONNAIRE**

(To Be Completed by the Board Secretary/ Business Administrator)

**Auditors should retain this questionnaire in their workpapers.** The department may at a future time request this document for use in assessing potential need for further guidance and training.

1. a. Were all salaries of administrative staff requiring a school administrative, principal or school business administrative certificate recorded in administrative functions 230, 240, 25X and 290?  
Yes \_\_\_\_\_ No \_\_\_\_\_

b. If no to 1a, is the coding consistent with prior years? Yes \_\_\_\_\_ No \_\_\_\_\_

c. If no to 1a, please list the position, the account coding and the rationale for account classification other than administration (attach additional sheet if necessary):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Is there a decline in administrative expenditures relative to total general fund expenditures from the previous year? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, is the decline the result of reclassification or allocation of salaries? Yes \_\_\_\_\_ No \_\_\_\_\_

Please provide an explanation for any fluctuation (attach additional sheet if necessary):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Were there any salaries recorded in functions 230, 240, 25X, and 290 in the prior year and not in the current year? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please list the position, the account coding and the rationale for the change (attach additional sheet if necessary):

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4. Were there any non-certificated administrative staff allocated to a support function (exclude clerical positions)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please list the position, account classification, and allocation method used (attach additional sheet if necessary):

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5. Were any supervisor positions, with the exception of "supervisors of instruction," requiring a principal or supervisory certification allocated to a support function?  
Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please list the position, account classification, and allocation method used (attach additional sheet if necessary):

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6. Did any of the administrative functions (functions 230, 240, 25X/290) have salary expenditures for administrators and no related clerical support salaries? For example, salaries are recorded in function 240-103, salaries of principals/vice principal but nothing was reported in function 240-105, salaries of secretarial and clerical assistants.  
Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please list the function(s) and rationale (attach additional sheet if necessary):

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7. Were there any other line-item transfers or additional appropriations of surplus or unbudgeted revenue to an administrative function?  
Yes \_\_\_\_\_ No \_\_\_\_\_

**CHECKLIST FOR ANNUAL AUDIT  
CURRENT OPERATING FUNDS**

**SCHOOL YEAR 2008-09**

- ( ) 1. Copy of complete budget approved by the executive county superintendent, including supporting documents and statements and any attachments.
- ( ) 2. The entries in the financial records of the Board Secretary and the Treasurer of school moneys must be up-to-date and balances reconciled.
  - a. Complete all posting and closing entries for all financial records, including the net payroll account and payroll agency accounts, and bond and interest account as of June 30, 2009.
  - b. All adjusting entries must be made as of June 30 to reflect the accounting records on a modified accrual basis. for the accrual basis.
  - c. Annual report submitted to the board pursuant to *N.J.S.A. 18A:17-10*.
  - d. All entries in the Athletic Association records must be up-to-date and records must be balanced.
- ( ) 3. Complete Comprehensive Annual Financial Report (CAFR) as of June 30, 2009.
- ( ) 4. Trial balance reflecting adjusting and closing entries as of June 30, 2009, as support for the CAFR.
- ( ) 5. All books and records of the board secretary/business administrator including but not limited to:
  - a. General Journal for FY 2008-09
  - b. Special Purpose Journals for FY 2008-09
  - c. General Ledgers for FY 2008-09
  - d. Revenue Subsidiary Ledgers for FY 2008-09
  - e. Expenditure Subsidiary Ledgers for FY 2008-09
  - f. Chart of Accounts for FY 2008-09
- ( ) 6. All purchase orders for the year.
  - a. Analyses of open purchase orders at June 30, 2009.
  - b. Separate lists must be prepared for those orders representing accounts payable at June 30<sup>th</sup> and those orders that will be liquidated and paid in the subsequent fiscal years.
  - c. The total of these lists should agree with the June 30<sup>th</sup> general ledger balances for accounts payable and reserve for encumbrances, respectively.
- ( ) 7. Monthly reconciliations of all checking accounts must be prepared and available.
  - a. Bank statements for 13 months, including related canceled checks, debit and credit memos, returned by the bank and duplicate deposit tickets for the period July 1, 2008 through July 31, 2009.
- ( ) 8. Monthly reconciliations of Bond and Interest accounts must be prepared and available
  - a. Bond and interest accounts must be currently maintained.
  - b. Paid bonds and coupons, together with reconciled bank statements on which they are listed chronologically.
  - c. The bond register, posted to date.
- ( ) 9. All cash on hand including the petty cash fund, must be deposited in the bank depository by June 30, 2009.
- ( ) 10. List of investments, if any, outstanding as of June 30, 2009.

- ( ) 11. Copies of all applications, third party contracts (when applicable), revenue verification notices, all approved budgets and budget modifications in connection with State and Federal Aid, including information on all approved special programs or projects.
- ( ) 12. Copies of required financial Special Project Completion Reports filed in connection with State, Federal or special projects, such as NCLB, Vocational reports, etc. Copies of prior year Special Project Completion Reports and copies of warrants remitting unexpended balances that were not approved for carryover to the grantor agency.
- ( ) 13. Request for Local Property Taxes (Forms T-1 and T-2)
- ( ) 14. Monthly statutory financial statements of the Secretary (Form A-148) and Treasurer (A-149) per *N.J.S.A.* 18A:17-9 and 36.
- ( ) 14a Annual report submitted to the board pursuant to *N.J.S.A.* 18A:17-10.
- ( ) 15. Minutes of board meetings, which should be reviewed prior to the audit to determine whether the proceedings are complete and properly signed. In connection with Board action, were the following subject matters recorded in the minutes?

Full spread of the adopted detailed budget

*N.J.S.A.* 18A:22-8

Board resolutions and full detail of Budget Transfers of line items with the budget or from surplus.

*N.J.S.A.* 18A:22-8.1 as amended by P.L. 2004, c.73.

Board resolutions with two-thirds affirmative vote for transfers (if applicable)

*N.J.S.A.* 18A:22-8.1, as amended by P.L. 2004, c.73.

Organization Meeting

*N.J.S.A.* 18A:10-5

Establishment of Petty Cash Fund

*N.J.S.A.* 18A:19-13, *N.J.A.C.* 6A:23-2.9

Official Depositories

*N.J.S.A.* 18A:17-34

Official Newspaper Designated

*N.J.S.A.* 18A:18A-21

Bill or Voucher List

*N.J.S.A.* 18A:19-4

Request for Local Property Taxes

R.S. 54:4-75 (Forms T-1 & T-2)

Change Orders on Awarded Contracts

*N.J.A.C.* 6A:23-7.1

Summary of Bids Received

*N.J.S.A.* 18A:18A-21

Award of Contracts Bid

*N.J.S.A.* 18A:18A-36, 37 and *N.J.S.A.* 18A:18A-3, 4.

Designation of EUS

*N.J.S.A.* 18A:18A-5 and *N.J.S.A.* 18A:18A-37

Designation of Qualified Purchasing Agent

*N.J.S.A.* 18A:18A-3

Authorization of Competitive Contracting Process

*N.J.S.A.* 18A:18A-4.1, 4.3, 4.4, 4.5

Payment of Emergency Contracts  
N.J.S.A. 18A:18A-7  
Capital Improvement Authorizations, Proposals and/or  
Adoptions  
N.J.S.A. 18A:22-18 and N.J.S.A. 18A:22-39  
Monthly Financial Report of the Treasurer of School  
Moneys (Form A-149)  
N.J.S.A. 18A:17-36  
Monthly Financial Report of the Secretary  
(Form A-148)  
N.J.S.A. 18A:17-9  
Investments-Authorization, Purchase and Recording  
N.J.S.A. 18A:20-37 and N.J.S.A. 18A:20-38  
Reading and discussion of recommendations of the Annual  
Report of Audit  
N.J.S.A. 18A:23-5  
Applicable Resolutions of Cancellations  
Establishment of Capital Reserve Fund  
N.J.S.A. 18A:7G-31  
Establishment of Emergency Reserve Fund  
N.J.S.A. 18A:7F-41(c)1  
Election to defer 50% of the April 2009 PERS (pension)  
payment (if applicable)  
N.J.S.A. 43:15A-24

**Required Board of Education Policies**

Travel and Expense Reimbursement Policy  
P.L. 2007, c.53; P.L. 2006, c.45, *N.J.A.C. 6A:23A-7*  
effective December 18, 2008  
*N.J.A.C. 6A:10-2.2* (Districts required to use school-based  
budgeting) for the period July 1, 2008 through February 28,  
2009. *N.J.A.C. 6A:10* sunset on March 19, 2009.  
Public Relations and Professional Services Policy  
*N.J.A.C. 6A:23A-5.2*  
Policy on SEMI reimbursement  
N.J.A.C. 6A:23A-5.3(e)1  
Nepotism Policy  
*N.J.A.C. 6A:23A-6.2*  
Contributions and Contracts Awards Policy  
*N.J.A.C. 6A:23A-6.3*  
Policy on Exceeding Purchase Order Amounts  
*N.J.A.C. 6A:23A-6.10*  
Vehicle Tracking and Use Policy  
*N.J.A.C. 6A:23A-6.11*

Type I District Minutes

Certificates of the amount of money necessary to be appropriated for the ensuing school year as fixed and determined by official action of the board of school estimate (*N.J.S.A. 18A:22-14*).

- ( ) 16. All vouchers, properly documented, and purchase orders should be available for inspection and review.

The secretary should be certain that all paid claims have been properly approved for payment, recorded in the minutes, and that affidavits or declarations have been completed on those exceeding one hundred and fifty dollars (*N.J.S.A.* 18A:19-3).

- ( ) 17. A separate file including copies of all legal advertisements, such as the adopted budget, requests for bids, and resolutions awarding contracts or agreements for professional services.
- ( ) 18. All contracts, agreements, leases, and bids received in connection with the advertising referred to above. Contracts which the school board has entered into with the State Division of Purchase and Property in the purchase of materials, supplies or equipment for the school district must be available for review by the school district auditor.
- ( ) 19. A schedule of all insurance coverage and fidelity bond coverage in effect during the year, and the related policies or continuation certificates, and fidelity bonds.
- ( ) 20. All employee contracts and a schedule of board approved salaries; a schedule of fringe benefits and post retirement payments by employee, type of benefit, and dollar amount/value; authorization for non-contractual fringe benefits.
- ( ) 21. A schedule detailing all staff whose position requires a school administrative, principal or school business administrator certificate pursuant to *N.J.A.C.* 6A:9-12.3. Such positions should include superintendent, assistant superintendent, school business administrator, director, principal, assistant/vice principal, etc. The format should include the title, salary, general ledger account code(s), and if all or part of each salary is not coded to a general ledger administrative function (230, 240, 25X or 290), provide an explanation for the deviation from administration, including any allocation methodology used.
- ( ) 22. An analysis of any balance in the net payroll or payroll agency account.
- ( ) 23. Monthly and quarterly remittance returns for all payroll agencies. Payroll tax reports, quarterly and calendar year end, including W-2s, for federal and state.
- ( ) 23a. Forms 1099 and transmittal form.
- ( ) 23b. NJ Form E-CERT1, Certification of Compliance with Federal and State Law Respecting the Reporting of Compensation of Certain Employees.
- ( ) 24. All paid and voided warrants and payroll checks, together with the bank statements on which they are listed, arranged in order by month. Certified and approved payroll registers in chronological order.
- ( ) 25. All tuition contracts for sending/receiving between public schools, private schools for the disabled, and/or regional day schools and billings rendered on these contracts.
- ( ) 26. The Treasurer of School Moneys should have his or her records in order and available during the course of audit.
- ( ) 27. Board resolution to establish a capital reserve during the audit year, if applicable, per *N.J.S.A.* 18A:7G-31.
- ( ) 27a Board resolution at year end (June 1 – June 30) to supplement the capital reserve with unanticipated revenue or unexpended line-item appropriation amounts, or both if applicable.
- ( ) 28. Capital Project file (*N.J.A.C.* 6A:26-3.10).

- ( ) 29. Long Range Facilities Plan (*N.J.S.A.18A:7G-4, N.J.A.C. 6A:26-2.1*).
- ( ) 30. School Development Authority (SDA) grant agreement (signed).
- ( ) 31. All contracts, including transportation agreement, leases and conveyances. Include all salary, transportation and other written contracts.
- ( ) 32. Records, bills, orders and other supporting documentation of Athletic Association.
- ( ) 33. The October 15, 2008 A.S.S.A. with supporting workpapers, documentation of internal procedures, school registers, applications for free and reduced meals, private school tuition contracts and student's individualized education program (IEP).
- ( ) 34. Approved Preschool Program Operational Plan, the 2008-09 Budget Statement Supporting Documentation Items 15 (Preschool Program Aid) which represent the approved plan, approved Carryover Funds forms and approved Transfer Notification Forms. **This applies only to districts not required to use school-based budgeting. Districts required to use school-based budgeting, see #47.**
- ( ) 35. Schedule of the amounts reimbursed by the state for the current year FICA employer contribution for its TPAF members on an accrual basis.
- ( ) 36. Analysis for each balance sheet account balance as of June 30, 2009 (see Section I, Chapter 8, page I-8.2) including a schedule of June 30 encumbrances that supports the Reserve for Encumbrance account balance.
- ( ) 37. Analysis of the miscellaneous income account including a schedule of receivables for miscellaneous income.
- ( ) 38. Latest SFRA- state aid printout (NET) and payment schedule (SFRAPAY) reflecting the state aid for the 2008-09 and the reduction in state aid (column P).
- ( ) 39. E-rate – funding requests and claims for reimbursement for each of the following eligible service categories: telecommunications services, internet access and internet connections. Universal Service Fund Form 470 (E-rate), Description of Services Requested and Certification and Form 471, Services Ordered and Certification. If received, Form 486, Receipt of Service Notification, and funding commitment letter, if applicable.
- ( ) 40. The 2008-09 District Report of Transported Resident Students (DRTRS) Eligibility Summary Report produced by the department and the 2008-09 DRTRS Eligibility Summary Report produced by the DRTRS data collection software.
- ( ) 41. Summary Schedule of Prior Audit Findings prepared in accordance with USOMB Circular A-133 section .315, if applicable;
  - a. Corrective Action Plan which was submitted to the executive county superintendent;
  - b. Copy of district certification to the executive county superintendent that all corrective action of prior year has been taken.
- ( ) 42. Copies of any audit or compliance report received from oversight or regulatory agencies during the current year and copies of any dispute resolutions related to prior year issues.
- 43. Special Education Medicaid Initiative (SEMI) – refer to SEMI Provider Handbook and other correspondence from the NJ Department of the Treasury:

- ( ) a. Parental consent forms.
- ( ) b. Documentation to verify that a service was provided on a specific date.
- ( ) c. Records to indicate that a pupil either has a current IEP that specifies the services or was referred for evaluation.
- ( ) d. Records which specify the practitioner providing the related service. The record should be adequate to verify that the service was provided to the pupil by a specific practitioner on a specific date.
- ( ) 44. Monthly transfer worksheets to support transfers pursuant to *N.J.A.C. 6A:23A-13.3(i)*.
- ( ) 45. Documentation of the executive county superintendent approval or receipt of the Board of Education's transfer requests pursuant to *N.J.A.C. 6A:23A-13.3 (f).1.ii*.
- ( ) 46. Documentation of approval by the Commissioner for any transfer prior to April 1 of surplus or unbudgeted or underbudgeted revenue (*N.J.A.C. 6A:23A-13.3(c)*) or for any such transfer between April 1 and June 30, approval by the executive county superintendent as the Commissioner's designee (*N.J.A.C. 6A:23A-13.3(b)*).
- ( ) 47. Analysis of all debt outstanding during the year and supporting documentation to demonstrate the district's compliance with *N.J.S.A. 18:A:55-3*.
- ( ) 48. Documentation to support all out of state travel expenditures should be available.

**Districts required to use school-based budgeting are also required to have the following documents available for the audit:**

- 49. Districts required to use school-based budgeting:
  - ( ) a. School-based budgets
  - ( ) b. District and School – Two-Year Reports on Instructional Priorities
  - ( ) c. Budget approval/award letter.
  - ( ) d. Fiscal year 2009 NCLB Consolidated Application.
  - ( ) e. Position Control Roster required by *N.J.A.C. 6A:10-2.1(d)9*.
  - ( ) f. June 30, 2008 and 2009 Comprehensive Annual Financial Reports (CAFRs)
  - ( ) i. Documentation supporting transactions involving the sale of district surplus property. Surplus property means that property, which is not being replaced by other property under a grant agreement with the New Jersey Schools Construction Corporation.
  - ( ) k. Documentation to support all out of state travel expenditures.
  - ( ) l. "Estimated 2008-09 State School Aid / State Aid Summary" report issued by the Division of Finance, Office of School Funding dated February 28, 2008.
  - ( ) m. Abbott Preschool Program 2008-09 District One-Year Programmatic Budget Worksheet – DOE Approved January 12, 2007 and supporting documentation items 15a and 15b from the approved 2008-09 district budget.

**Items required for District Wide financial statement**

- ( ) 1. Capital asset schedules, including the following detail:
  - a. Date placed in service.
  - b. Cost/basis.
  - c. Beginning of the year balance - accumulated depreciation.
  - d. Current year depreciation.
  - e. Ending balance - accumulated depreciation.
  - f. Classification of the asset. (e.g., land, building, equipment)
  - g. Method of depreciation. (e.g., straight line)
  - h. Useful life of each asset used in computing the depreciation. LEAs may refer to the standard useful life table on the following page for guidance on useful life of each asset. LEAs are not required to utilize the standard useful lives suggested but should develop a policy appropriate for the district use.  
*“This chart originally appeared in the book GASB Statement No. 34 Implementation Recommendations for School Districts and is reprinted with permission of the Association of School Business Officials International: [www.asbointl.org](http://www.asbointl.org)”.*
  - i. Identification by program.  
 If the asset is specifically identifiable to a program (see the lines used in the Statement of activities), then that program should be noted and depreciation should be charged to that program. If not, there should be an indication that it is not specifically identifiable. The assets should be in one of two categories based on how the each asset is used - 1) governmental fund or 2) business like activity (enterprise fund).
- ( ) 2. Schedule of long-term liabilities for each of the debt categories; bonds; capital leases; compensated absences; other – (specify) and include:
  - a. Beginning of year balance
  - b. Additions
  - c. Reductions
  - d. End of year balance
  - e. Amount due within one year
- ( ) 3. Schedule identifying debt balances (e.g. bonds, capital leases) related to capital leases to support the calculation of net assets, net of related debt as of June 30. Schedule should indicate the amount of unspent proceeds.
- ( ) 4. Schedule of interest accrued on long-term debt (bond documents to support the calculation of interest accrued to June 30.)
- ( ) 5. Trust documents (trust instruments or letter specifying restrictions) which support classification as either a permanent trust or private purpose trusts (e.g. scholarships.)
- ( ) 6. Worksheet calculation for converting from governmental fund balances to net asset balances.

The following table relates to item 1(h) under “Items required for GASB 34 financial reporting.”

**Figure 4.1**

<b>Asset Class</b>	<b>Examples</b>	<b>Est. Useful Life in Years</b>
Land		N/A
Site Improvements	Paving flagpoles, retaining walls, sidewalk, fencing, outdoor lighting	20
School Buildings		50
Portable Classrooms		25
HVAC Systems	Heating, ventilation, and air-conditioning system	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical/Plumbing		30
Sprinkler/Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery & Tools	Shop & maintenance equipments, tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, etc	15
Science & Engineering	Lab equipment, scientific apparatus	10
Furniture & Accessories	Classroom and office furniture	20
Business Machines	Fax, duplicating & printing equipment	10
Copiers		5
Communications Equipments	Mobile, portable radios, non-computerized	10
Computer Hardware	PCs, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long term	10 to 20
Audio Visual Equipment	Projectors, cameras (still & digital)	10
Athletics Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Instruments	Pianos, string, Bass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

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**CHECKLIST FOR ANNUAL AUDIT  
STUDENT ACTIVITY FUND**

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(NAME OF SCHOOL)

**SCHOOL YEAR 2008-09**

- ( ) 1. Monthly bank reconciliations of all checking accounts:
  - a. Bank statements for 13 months, including related canceled checks returned by the bank and duplicate deposit slips for the period July 1, 2008 through July 31, 2009.
- ( ) 2. Cash Receipts and Cash Disbursements Journal.
- ( ) 3. General Ledger of School Accounts.
- ( ) 4. Paid and unpaid Invoices and Payment Forms covering School Year.
- ( ) 5. Savings Account Pass Books or Certificates, including interest credited to June 30.
- ( ) 6. Petty Cash Fund (including unreimbursed invoices) and School Change Fund, if applicable.
- ( ) 7. Prenumbered receipts for the period July 1, 2008 through July 31, 2009.
- ( ) 8. Copy of Annual Cumulative Report of Cash Receipts, Cash Disbursements and Balances at June 30, including completion of bank reconciliation at June 30, 2009.
- ( ) 9. Records, bills, orders and other supporting documentation of the Student Activity Accounts.
- ( ) 10. All entries in the Student Activity Account records must be up-to-date and records must be balanced.
- ( ) 11. Copies of board resolutions approving each fund.
- ( ) 12. Schedule of accounts receivable and accounts payable.

**CHECKLIST FOR ANNUAL AUDIT  
FOOD SERVICE FUND**

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(NAME OF SCHOOL)

SCHOOL YEAR 2008-09

- ( ) 1. Monthly bank reconciliations of all checking accounts.
  - a. Bank statements for 13 months, including related canceled checks, returned by the bank and duplicate deposit slips for the period July 1, 2008 through July 31, 2009.
- ( ) 2. Cash Receipts and Cash Disbursements Journal.
- ( ) 3. General Ledger.
- ( ) 4. Paid invoices and unpaid invoices applicable to the school year.
- ( ) 5. Savings Account Pass Books or Certificates, including interest credited to June 30.
- ( ) 6. Petty cash fund (including unreimbursed invoices) and School Change Fund, if applicable.
- ( ) 7. Prenumbered receipts or billings for the period July 1, 2008 through July 31, 2009 for special affairs.
- ( ) 8. Daily cash register tapes, properly identified, and daily cashier reports, indicating reconciliation to deposit.
- ( ) 9. Reimbursement claims filed and schedule of claims receivable as of June 30.
- ( ) 10. Copies of advertisements for bids, and copies of such bids awarded.
- ( ) 11. Schedule of any receivables or payables as of June 30.
- ( ) 12. Schedule of closing inventory of food and supplies.
- ( ) 13. Copy of annual food service manager's report of operations for the school year.
- ( ) 14. Agreement for School Nutrition Programs dated, signed by authorized representative and approved by New Jersey State Department of Education/Agriculture Officials. (all done by certification on a web-based system – SNEARS)
- ( ) 15. Eligibility documents for free and reduced price meals.
- ( ) 16. Meal count records, Edit Check Worksheets and daily summary sheets of number and type of meals served.
- ( ) 17. Monthly Report (Summary of Meals Claimed) and Payment Log for period of audit. (in SNEARS)

- ( ) 18. Verification summary (in SNEARS).
- ( ) 19. Food Service Management Company contract (if applicable).
- ( ) 20. Paid invoices to Food Service Management Company with fully itemized and verified bills (if applicable).
- ( ) 21. Records, bills, orders and supporting documentation of the Food Service Fund.
- ( ) 22. All entries in the Food Service Fund records must be up-to-date and records must be balanced.
- ( ) 23. Food Service Management Company (FMSC) SAS #70/#88 report (if applicable).
- ( ) 24. FSMC records identifying amounts of discounts, rebates and other applicable credits (For 2008-09, this was only required from districts in a new base year FSMC contract for 2008-09).
- ( ) 25. FSMC accounting of donated commodities used during the year.
- ( ) 26. Child Nutrition Program Agreement Addendum to participate in the Fresh Fruit and Vegetable Program, if applicable
- ( ) 27. Grant award agreement for Food Service Equipment Grant, if applicable