

Quality Review Checklist for California Department of Education Child Development Program Supplementary Information

Required Contents

1. Does the audit report include the following? *(Note: This information is required for all contractors. For more information reference the CDE Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report):*
 - a. Independent Auditor's Report, based on Generally Accepted Auditing Standards and Government Auditing Standards Yes No
 - b. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards Yes No
 - c. Statement of Financial Position / Balance Sheet Yes No
 - d. Statement of Activities / Income Statement Yes No
 - e. Notes to Financial Statements Yes No
 - f. Schedule of Expenditures of Federal and State Awards Yes No
 - g. Schedule of Findings and Questioned Costs Yes No
 - h. Combining Statement of Activities Yes No
 - i. Schedule of Claimed Administrative Costs Yes No
 - j. Schedule of Claimed Equipment Expenditures Yes No
 - k. Schedule of Claimed Expenditures for Renovations and Repairs Yes No
 - l. Audited Attendance and Fiscal Report (AUD) form for each child development program contract Yes No

2. If applicable, does the audit report include the following *(Note: This information is only required under certain circumstances. For more information reference the CDE Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report):*
 - a. Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (2 CFR Part 200, Subpart F) Yes No N/A
 - b. Management letter and/or internal control communication letter Yes No N/A

- c. Statement of Cash Flows Yes No N/A
- d. Statement of Functional Expenses Yes No N/A
- e. Schedule of Claimed Start-Up Expenses Yes No N/A
- f. Audited Reserve Account Activity Report (AUD 9530-A) Yes No N/A
- g. Reconciliation of fiscal year not ending on June 30 Yes No N/A
- h. Reconciliation of CDE Reporting to GAAP Reporting Yes No N/A

AUDs and Financial Statements

- 3. Were all AUDs prepared on the correct fiscal year's form? Yes No
- 4. Does the AUD's column A agree to column C of the year-end CDNFS report? Yes No
- 5. Do each AUD's total expenses claimed for reimbursement and total supplemental expenses trace to and agree with the amounts reported on the Schedule of Expenditures by State Categories? Yes No
- 6. Do the total CDE expenses on the Schedule of Expenditures by State Categories trace to and agree with the total CDE expenses on the Combining Statement of Activities or any applicable expense reconciliation schedules presented in the report? Yes No
- 7. Does the total revenue and expenses on the Combining Statement of Activities (CSA) trace and agree to the Statement of Activities? Yes No
- 8. Does the AUD's revenue related to the reimbursable expenses trace to and agree with the Combining Statement of Activities or other Statement? Yes No

Capitalized Expenses

- 9. Are all capitalized expenditures using child development funds identified in the Schedule of Claimed Expenditures for Renovations & Repairs or Schedule of Claimed Equipment Expenditures schedules? Yes No
- 10. Do capitalized equipment expenses on the AUD's line items 6400, 6500 and/or start-up expenses trace to and agree with the Schedule of Claimed Equipment Expenditures? Yes No
- 11. Do other capital outlays, line item 6100/6200 on the AUD, trace to and agree with the Schedule of Claimed Expenditures for Renovations & Repairs? Yes No

Indirect and Administrative Costs

12. If indirect costs are claimed, are they within the maximum indirect cost rate of ten percent (10%)? Yes No N/A
13. If indirect costs were reported, does the indirect cost amount agree to the indirect costs amount reported on the Schedule of Claimed Administrative Costs? Yes No N/A
14. Do the total administrative costs reported on the AUD trace to and agree with the total expense amounts reported on the Schedule of Claimed Administrative Costs? Yes No

Enrollment, Attendance, and Assurances on Center-Based AUDs

15. Is the number of days of enrollment the same or greater than the number of days of attendance reported on the AUD? Yes No N/A
16. Were the two assurance certifications checked on the AUD? Yes No N/A

Audited Reserve Account Activity Report

17. Does the Audited Reserve Account Activity Report either identify interest earned on reserve funds or explain in the comments section why no interest is reported? Yes No N/A
18. If there was a reserve account ending balance, was it correctly reported in the Statement of Financial Position/Balance Sheet as a liability? Yes No N/A