

Initial Documentation Request (IDR): Due to rachel.reyes@dcyf.wa.gov by **typically due 4 weeks after the request is emailed to contractor**

**Contractor will be asked to confirm receipt of the IDR within one week from the date the IDR email was sent.*

Contractor Name: **XXXX**

Contract under review: **XX-XXXX**

Time period under review: **July 1, 202X to June 30, 202X**

- Budget
 - Provide the entity's annual operating budget for the most recently completed fiscal year.
 - Provide the entity's policies and procedures, including names/positions of key staff, for ensuring how expenditure claims are compared to the contracted budgeted amount.
- Single Audit
 - Does the entity require a single audit (expended \$750,000 or more in Federal funds in the entity's most recently completed fiscal year)?
 - If yes, provide the report.
 - If yes, were there any issues identified and corrective actions taken to address the issues? Provide the corrective action plan.
- Indirect / Cost Allocation
 - Does the entity have a Cost Allocation Plan, Indirect Cost Proposal, or Indirect Rate Agreement on file for the period under review?
 - Does the entity claim the indirect rate negotiated with its cognizant federal agency or an indirect rate that does not exceed 10% of modified total direct costs?
 - Provide supporting documentation.
- Procurements
 - Provide the entity's procurement policies and procedures to include federal and state thresholds in accordance with 45 CFR 75 and/or RCW 39.26.
 - How does the entity ensure that subrecipients/subcontractors are not suspended or debarred from doing business with the Federal/state government?
- Expenditures
 - Provide general ledger activity detail of the entity's program expenditures for the time period under review. Include:
 - Accounts payable transactions allocated to this contract for the time period,
 - Time and effort (Payroll) transactions, and
 - Indirect costs.
 - Provide the entity's chart of accounts.
- Accounts Payable
 - Provide the entity's policies, procedures, and internal controls for ensuring accounts payable expenditures are accurate, allowable, reasonable and properly allocated.
 - Include names/positions of key staff overseeing the accounts payable process.

**Per Section 12.b of the FY22 contract, the Contractor must maintain a financial management system with written policies and procedures ensuring strong internal controls. Written policies and procedures include, but are not limited to: accounts payable, payroll, procurements, subrecipients/subcontractors, travel, and equipment inventory processes. The Contractor shall make such policies and procedures available to DCYF upon request.*

- Time and Effort (Payroll)
 - Provide the entity's policies, procedures, and internal controls for ensuring time and effort expenditures are accurate, allowable, reasonable and properly allocated.
 - Include names/positions of key staff overseeing the payroll process.
- Subrecipients/subcontractors
 - List all of the entity's subrecipients/subcontractors who provide Home Visiting services and their contracted amounts.
 - Does the entity have a subrecipient/subcontracting monitoring process? If yes, please describe.
 - Upon request, provide a copy of the latest monitoring report for the subcontractor selected by the fiscal reviewer (***this request will be included with the sample payroll and accounts payable transactions selected for an in-depth review***).
- Equipment
 - Provide the entity's policies and procedures over inventory.
 - Has the entity conducted a physical inventory within the last two years?
 - If so, please provide the dates of the last inventory and what, if any, items were missing.
- Travel
 - Provide the entity's travel policy.

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