SERVE IDAHO
SITE VISIT TESTING GRID

Fiscal Transactions

Document	A	B	C	D	E

Test Legend:

A = Grant expenditures are supported in the general ledger

B = Expenditures directly correspond to a line item in the budget

C = Transaction adheres to program procurement and cost allocation procedures

D = Transaction demonstrates segregation of duties within organization

E = Receipt or disbursement is clearly attributable to the grant and is allowable

Tickmark Legend:

___ Met testing criteria
___ General Ledger entries do not support grant expenditures or receipts
___ Transaction not in compliance with procurement policy
___ Item does not correlate to line item in budget expense report
___ Record is incomplete or inaccurate
___ Inadequate or no segregation of duties is evident

Sampling Plan:

The universe for this sample is all transactions made to the _____ AmeriCorps program.

Programs are required to submit a Financial Federal Report (FFR) quarterly.

We are including FFR expenses for the period ending _____.

Serve Idaho determines that a sample size of _____ will sufficiently determine if internal controls are adequately working.