

AAA Financial Review Worksheet					Section 03-FR
Review Section:	Requirement Reference	Available On-site	Review Questions	Compliance Yes/No	On-site Training Area: If "No" identify issue, list Training, and set Outcome (Outcome is what needs to be implemented)
D3-FR-01	Funding Agreement	Provide a detailed general ledger for the SFY 2013.			Issue: Training: Outcome:
D3-FR-02	Funding Agreement	Provide all allocation schedules.			Issue: Training: Outcome:
D3-FR-03	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Transportation</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-04	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Legal Assistance</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-05	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Case Management</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-06	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Information and Assistance</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-07	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Homemaker</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-08	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Respite</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-09	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>Chore</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-10	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <u>other supportive services</u> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:

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D3-FR-11	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <b>Home Delivered Meals</b> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-12	Funding Agreement: A.2b(iii)	Determine through staff interview and documentation	Does the AAA have a methodology to set an equitable standard rate per unit for <b>Congregate Meals</b> that is consistent amongst all providers for similar services?		Issue: Training: Outcome:
D3-FR-13	Funding Agreement: B.7.	Determine through staff interview and documentation	Are the expenditure of funds within the minimum and maximum amounts for each of the following programs?		
			Adult Protection		Issue: Training: Outcome:
			Case Management		Issue: Training: Outcome:
			Ombudsmen		Issue: Training: Outcome:
			AAA Federal Admin.		Issue: Training: Outcome:
			AAA State Admin.		Issue: Training: Outcome:
			Information and Assistance		Issue: Training: Outcome:
			Coordination/Program Development		Issue: Training: Outcome:
			Health Promotions		Issue: Training: Outcome:
			FC Counseling		Issue: Training: Outcome:
			Outreach		Issue: Training: Outcome:
			Home Delivered Meals		Issue: Training: Outcome:
			Congregate Meals		Issue: Training: Outcome:
			Homemaker		Issue: Training: Outcome:
			Respite		Issue: Training: Outcome:
			Transportation		Issue: Training: Outcome:
			Chore		Issue: Training: Outcome:
			Home Modification		Issue: Training: Outcome:
			Dental		Issue: Training: Outcome:
			Employment		Issue: Training: Outcome:
			FC Legal Assistance		Issue: Training: Outcome:
			Legal Assistance		Issue: Training: Outcome:
D3-FR-13	PM 3.2.1.A. Title III, VII and Adult Protection:	Determine through staff interview and documentation	Did the AAA submit the invoice and unit tracking to ICOA no later than the 25th of each month?		Issue: Training: Outcome:
D3-FR-14	PM 3.2.1.B.	Determine through staff interview and documentation	Did the AAA submit other program invoices (SMP, ADRC, ADSSP, etc.) separately from the Title III, VII and AP?		Issue: Training: Outcome:

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D3-FR-15	PM 3.2.2.B.2.	Determine through staff interview and documentation	Did the AAA submit the In-kind Match and Program income form quarterly by the 25th following the end of the quarter?		Issue: Training: Outcome:
D3-FR-16	PM 3.2.4.G.	Determine through staff interview and documentation	Did the AAA, within 30 days of receiving NSIP funds from ICOA, distributed the funds to the participating meal sites for purchasing domestically produced foods for their nutrition projects?		Issue: Training: Outcome:
D3-FR-17	PM 4.7.1.	Determine through staff interview and documentation	Did the AAA submit an operations budget on forms provided by the ICOA and has sufficiently detailed budget and expenditure records to respond to requests for information from the ICOA, AoA, legislators, or the general public?		Issue: Training: Outcome:
D3-FR-18	PM 4.7.2.	Determine through staff interview and documentation	Has the AAA made budget revisions in writing to the ICOA in order to process transfers between Title III programs, to reflect holdbacks or midyear increases in state or federal spending, or If there is a change in spending which exceeds ten percent (10%) of any line item in the comprehensive budget summary?		Issue: Training: Outcome:
D3-FR-19	PM 4.12.2. CFR 45 Part 92.22 Allowable costs.	Determine through staff interview and documentation	Are grant funds only used for allowable costs of the grantees, subgrantees and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors?		Issue: Training: Outcome:
D3-FR-20	PM 4.12.2. CFR 45 Part 92.22 Allowable costs.	Determine through staff interview and documentation	Are grant funds only used for reasonable fees or profit to cost type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or subgrantee?		Issue: Training: Outcome:
D3-FR-21	PM 4.12.2. CFR 45 Part 92.22 Allowable costs.	Determine through staff interview and documentation	Are allowable costs determined in accordance with the cost principles applicable to the organization incurring the costs?		Issue: Training: Outcome:
D3-FR-22	PM 4.14.1.	Determine through staff interview and documentation	Do the AAA and service providers meet the financial management requirements of 45 CFR, 74 and 92?		Issue: Training: Outcome:

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D3-FR-23	PM 4.14.2. Allowable Costs.	Determine through staff interview and documentation	Are allowable cost principles applied to the expenditure of federal funds, as well as any state or local funds which are reported as match for federal funds?		Issue: Training: Outcome:
D3-FR-24	PM 4.14.2. Allowable Costs.	Determine through staff interview and documentation	Do In-kind contributions benefit the program from which they are reported as match?		Issue: Training: Outcome:
D3-FR-25	PM 4.14.2. Allowable Costs.	Determine through staff interview and documentation	Are any expenditures used as match if it has been or will be counted as match for another award of federal or state funds?		Issue: Training: Outcome:
D3-FR-26	PM 4.18.1.	Determine through staff interview and documentation	Are clients whose income exceeds one hundred percent (100%) of poverty required to make a cost sharing payment of services according to a variable fee schedule established by the ICOA?		Issue: Training: Outcome:
D3-FR-27	PM 4.18.2.	Determine through staff interview and documentation	Is income determined by an annual client self-declaration?		Issue: Training: Outcome:
D3-FR-28	PM 4.18.5.	Determine through staff interview and documentation	Are cost sharing payments required from clients receiving Chore or Homemaker Services?		Issue: Training: Outcome:
D3-FR-29	PM 4.18.6.	Determine through staff interview and documentation	Is the cost sharing payment waived for clients who refuse to make such payment if there is documented evidence that not providing the service would increase risk or harm to the client?		Issue: Training: Outcome:
D3-FR-30	PM 5.2.1.B.	Determine through staff interview and documentation	Does the AAA provide assurances that an adequate proportion of the amount allotted for part B to the planning and service area will be expended for the delivery of each of the following categories of services:		
	PM 5.2.1.B. 1	Determine through staff interview and documentation	1. Services Associated with access to services		Issue: Training: Outcome:

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	PM 5.2.1.B. 2	Determine through staff interview and documentation	2. In-home services, including supportive services for families of older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction; and		Issue: Training: Outcome:
	PM 5.2.1.B. 3	Determine through staff interview and documentation	3. Legal assistance; and assurances that the area agency on aging will report annually to the State agency in detail the amount of funds expended for each such category during the fiscal year most recently concluded.		Issue: Training: Outcome:
D3-FR-31	PM 12.2.7.	Determine through staff interview and	Does the AAA expend for access services the percentage established in the ICOA state plan?		Issue: Training: Outcome:
D3-FR-32	Funding Agreement B.7.b.	Determine through staff interview and documentation	Does the AAA provide non-federal share match funding as required by OAA and specified in Attachment B of funding agreement?		Issue: Training: Outcome:
D3-FR-33	Funding Agreement B.7.c.	Determine through staff interview and documentation	Does the AAA request reimbursements using the invoices and dates specified in the ICOA Program Manual and Addendums?		Issue: Training: Outcome:
D3-FR-34	Funding Agreement Attachment A	Determine through staff interview and documentation	Does the AAA follow federal and state guidelines for allowable costs applicable federal regulations and federal Office of Management and Budget circulars and ICOA Program Manual?		Issue: Training: Outcome:
D3-FR-35	Funding Agreement Attachment A	Determine through staff interview and documentation	Do all service subcontractors to follow the same guidelines listed in the box above?		Issue: Training: Outcome:
D3-FR-36	PM 5.2.1.I.	Determine through staff interview and documentation	Did the Ombudsman program spend less money than in fiscal year 2000?		Issue: Training: Outcome:
D3-FR-37	PM 9.1.3. OM	Determine through staff interview and documentation	Did the substate Ombudsman require any cost sharing?		Issue: Training: Outcome: