

**NAME OF CPA FIRM
ADDRESS
TELEPHONE #**

INDEPENDENT AUDITOR'S REPORT ON Schedules

**BOARD OF DIRECTORS
NAME OF DELEGATE AGENCY
ADDRESS**

ATTENTION: DIRECTOR

Our audit was made for the purpose of forming an opinion on the financial statements referred to above taken as a whole. The schedules listed in the accompanying Table of Contents are presented for purposes of additional analysis and are not a required part of the financial statements of the aforementioned programs administered by the Name of Delegate Agency. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Date: "of Audit End"

Signed,

(CPA Firm)

NOTE: The above is not required if the Auditors Report on Financial Statement has an opinion on the schedules listed on the table of contents.

AGENCY NAME

STATEMENT OF REVENUES AND EXPENDITURES

Period: July 1, _____ To June 30, _____

	Revenues / Expenditures (Cash Basis)	Accruals	Total Revenues / Expenditures	Auditor's Adjustments / Reclassifications	Total Revenues / Expenditures	Questioned Costs and Recommended Disallowances
Revenues						
Revenue - ACS						
Validated						
Not Yet Validated						
Interest Income						
ACS Receipts for Payment of Retroactive Payroll and Related Costs						
Other (list each item separately)						
Total Revenues						
Expenditures						
Sub-Total Direct Expenditures:						
Sub-Total Direct Fringe Benefits						
Total Direct Expenditures						
Indirect Expenditures:						
Sub-Total Indirect Expenditures:						
Sub-Total OTPS Expenditures						
Total Indirect Expenditures						
Total Expenditures						

AGENCY NAME

BUDGET ID # _____

NOTES TO FINANCIAL STATEMENTS

JUNE 30, _____

NOTE 1: CASH

At June 30, _____, cash consisted of:

<u>Cash in Banks</u>	<u>Cash Balance</u>	<u>Interest Earned</u>	<u>Bank Charges</u>
<u>Current Programs:</u>			
The ABC National Bank, Any town, New York 00000 Acct. 000-00-0000	\$ x,xxx	\$ xxx	\$ xxx
 <u>Prior Programs:</u> (specify program years) The DEF National Bank, Any town, New York 00000 Acct. 000-00-0000	 x,xxx	 ---	 ---
	<hr/> \$ x,xxx	<hr/> \$ xxx	<hr/> \$ xxx

Bank charges aggregating \$XXX were incurred during the period and are reflected in the (Name of Budget Line) in the Statement of Revenues and Expenditures.

AGENCY NAME

BUDGET ID # _____

NOTES TO FINANCIAL STATEMENTS

JUNE 30, _____

NOTE 2: DUE TO/ FROM ACS

The \$X, XXX, XXX represents claims that have been submitted and not yet approved for payment by ACS and are still outstanding through Report XX remittance date of _____.

Current Period Program:

Claims Validated "Authorized and Paid"	\$ X,XXX,XXX
(-) Total Expenses	<u>\$ X,XXX,XXX</u>
Total Due to/from "Authorized but not Yet paid"	\$ X,XXX,XXX

AGENCY NAME

BUDGET ID # _____

NOTES TO FINANCIAL STATEMENTS

JUNE 30, _____

NOTE 3: ALLOCATED COSTS

	<u>Total Cost</u>	<u>Percentage</u>	<u>Homemaker Amount</u>
Administrative Costs:	\$ XX,XXX		\$ XX,XXX
Supplies	XX,XXX		XX,XXX
Postage	XX,XXX		XX,XXX
Equipment rental and repair	XX,XXX		XX,XXX
Conferences and meetings	XX,XXX		XX,XXX
Rent and Facilities:			
Rent	XXX,XXX		XX,XXX
Maintenance	XX,XXX		XX,XXX
Indirect Costs:			
Insurance	XX,XXX		XX,XXX
Telephone & answering service	XX,XXX		XX,XXX
Computer Services	XXX,XXX		XXX,XXX
Messenger Services	X,XXX		X,XXX
Total:	<u>\$ XXX,XXX</u>		<u>\$ XXX,XXX</u>

*This footnote can be a schedule

AGENCY NAME

Schedule A

**DETAILED EXPLANATION OF QUESTIONED COSTS
AND RECOMMENDED DISALLOWANCES *
FOR THE YEAR ENDED JUNE 30, _____**

Revenue Validated	\$	XX,XXX	The contractor did not pay the minimum rate approved (\$X.XX) by the Department \$X.XX per hour for each homemaker for direct salary and fringe benefits. \$X.XX per contract less \$X.XX actual = .XX cents/hr. x XXX, XXX hrs. = \$XX, XXX.
Total Expenditures	\$	X,XXX	Contractor exceeded the maximum rate approved by the Department of \$X.XX per hour for administrative and social work salaries and fringes and OTPS. ((\$X.XX/hr. actual less \$X.XX/hr. maximum per contract) x total hours).

- Breakdown of questioned costs by budget line category.
- The resolution of prior-period questioned costs should be determined and reported upon in the "prior period" follow-up section of the compliance report.
- Any unresolved prior-year questioned costs should be recorded as a receivable from the contractor and as "Due to ACS" unless such questioned costs were recorded as "Due to ACS" in the prior year, such as when expenditure in that year exceeded the total budget. In the footnote on "Due to ACS", the amount attributable to questioned costs should be disclosed separately from cash and inventory.

***Note:**

If there are no current or cumulative questioned costs, the schedule is included with the word "none" placed in the body of the schedule.

AGENCY NAME

Schedule B

**SCHEDULE OF CONSULTANTS *
FOR THE YEAR ENDED JUNE 30, _____**

Provide the following Information:

- Name of Consultant(s)
- Services provided
- Basis for charge (i.e., contract, retainer, or hourly or daily basis)
- Amount paid and accrued in the financial statements

*Note: This schedule is not required if there are no consultants.

AGENCY NAME

Schedule C

**SCHEDULE of Administrative Staff and Social Work SALARIES
FOR THE YEAR ENDED JUNE 30, _____**

<u>Position & Employee ID Code</u>	<u>Weekly Hours</u>	<u>Salary Paid Fiscal Year: YYYY/YYYY</u>	<u>Percentage Allocated</u>	<u>Amount Charged to Program</u>
Executive Director		\$ -----	--- %	\$ -----
Director of Operations				
Billing and Payroll Supervisor				
Secretary				
Receptionist				
Personnel Staff				
Secretary				
Associate Director				
Assistant Bookkeeper				
Senior Bookkeeper				
Payroll				
Payroll				
Personnel Staff				
Personnel Staff				
Clerk				
Computer Operator				
Case Worker				
Receptionist				
Personnel Clerk				
Director of Human Resources				
Clerk				
Deployment Clerk				
Case Manager				
Case Manager				
Deployment Supervisor				

AGENCY NAME

Schedule C (continued)

**SCHEDULE of Administrative Staff and Social Work SALARIES
FOR THE YEAR ENDED JUNE 30, _____**

<u>Position & Employee ID Code</u>				
Social Worker		\$ -----	--- %	
Case Worker				
Case Manager				
Case Manager				
Case Worker				
Clerk				
Case Manager				
Case Worker				
Case Manager				
Case Worker				
Case Worker				
Case Worker				
Clerk				
Total		\$ -----	--- %	\$ -----

AGENCY NAME

Schedule D

SCHEDULE OF FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, _____

Quantity	Description of Item	Date of Purchase	Cost
<u>Current Year Program</u>			\$
Total Current Fixed Assets			\$
<u>Prior Years</u>			
Total Prior Years' Fixed Assets			\$
Grand Total Fixed Assets			\$

AGENCY NAME
 BUDGET ID # _____

Schedule E

**SCHEDULE OF Quantitative Program Results (PER HOUR REVENUES AND EXPENDITURES)
 FOR THE YEAR ENDED JUNE 30, _____**

	<u>Total Revenues per Audit</u>	<u>Amount per Hour (A)</u>	<u>Percentage of Total Revenue</u>
Revenues:	\$	\$	%
Revenue – ACS			
Validated			
Not yet Validated			
Other			
Total Revenue	\$	\$	%

	<u>Total Expenses per Audit</u>	<u>Amount per Hour (A)</u>	<u>Percentage of Total Expenditures</u>
Expenditures			
Direct Expenditures			
Homemaker Wages			
Annual Leave			
Sick Leave			
Travel			
Total Direct Wages			
Direct Fringe Benefits:			
FICA			
UIB			
Health Insurance			
Other Fringe Benefits			
Workers Compensation			
Total Direct Fringe Benefits	\$	\$	%
Total Direct Expenditures	\$	\$	%

Indirect Expenditures			
Salaries:	\$	\$	%
Administration & Temporary Help			
Social Work & Supervision			
Indirect Fringe Benefits			
FICA			
Medical Insurance			
Other fringe Benefits			
Allocated Costs:			
Salaries & Fringe Benefits			

AGENCY NAME

BUDGET ID # _____

Schedule E (continued)

SCHEDULE OF Quantitative Program Results (PER HOUR REVENUES AND EXPENDITURES)

FOR THE YEAR ENDED JUNE 30, _____

Total Indirect Expenditures	\$	\$	%
OTPS Expenditures:			
Rent	\$	\$	%
Utilities/Maintenance			
Office Supplies			
Postage			
Telephone			
Advertising			
Transportation			
Interest Expense			
Professional Fees & Consultants			
Insurance			
Miscellaneous / Other			
Total OTPS Expenditures	\$	\$	%
Total Expenditures	\$	\$	%

Notes: Based on XXX total hours authorized for the year ended June 30, _____.

AGENCY NAME

BUDGET ID # _____

Schedule F

**SCHEDULE OF Fringe Benefits, LEAVE AND TRAVEL TIME
FOR THE YEAR ENDED JUNE 30, _____**

The Agency maintains a separate record of amounts earned by homemakers for leave time (Holiday, annual, and sick) and travel time. The amounts earned are as follows:

Total Fringe Benefits

Travel	\$	XX,XXX
Sick Wages		XXX,XXX
Holiday Wages		XXX,XXX
Vacation Wages		XXX,XXX
		<hr/>
Total:	\$	XXX,XXX
		<hr/>

**INDEPENDENT AUDITOR'S COMMENTS ON INTERNAL CONTROL STRUCTURE
FOR THE YEAR ENDED JUNE 30, _____**

PAYROLL DISTRIBUTION AND FLOOR CHECK

The auditor is required to report that a surprise payroll distribution and floor check were performed. The following paragraph should be inserted into the comment section of the report:

As required by the ACS Homemaking Illustrative Audit Report, we performed, on a surprise basis, a payroll distribution on MM DD, YYYY, covering XX percent of the individuals on the payroll and performed a surprise "floor check" of individuals on the payroll on a test basis covering XX percent of the total individuals on the payroll.

If a payroll distribution and/or floor check could not be performed, but alternative procedures were applied, the actual alternative procedures used should be inserted into the report. Suggested wording includes:

The payroll distribution and/or floor check required by ACS, could not be performed due to (insert reason for inability to perform payroll distribution and/or floor check). However, the following alternative procedures were performed to meet the above requirement. (List alternative procedures applied.)