

Independent Living Center Audit Parameters
Minimum Audit Parameters for the Independent Living Program administered by the
Division of Vocational Rehabilitation

Purpose: To determine the Center's compliance with the Independent Living Grant.

Period covered by this document: State fiscal year July 1 to June 30.

Items to be addressed by Administrative Agency's/Center's independent auditing firm:

1. Determine if Administrative Agency/Center is in good standing with the Division of Vocational Rehabilitation to provide independent living services. Contact Gary Moll, Director, IL at (573) 526-7009.
2. Determine if the Administrative Agency/Center complies with the grant requirements as noted in the Independent Living Grant application filed with DVR.

Additional Audit Parameters for the IL Program administered by the Division of
Vocational Rehabilitation

3. Review the roster of Center staff members and determine if the Center's staff membership is in accordance with Section 178.654, RSMo. Does the staff membership meet the "Qualified persons with disabilities shall be substantially involved" where "substantial involvement shall be evidenced by at least fifty-one (51%)" of the "managers, supervisors and staff being qualified persons with disabilities?"
4. Review the listing of Board members and determine if the Center's board membership is in accordance with the Center's Bylaws.
5. Review the listing of Board members and determine if the Center's board membership is in accordance with Section 178.654, RSMo. Does the board membership meet the "Qualified persons with disabilities shall be substantially involved" where "substantial involvement shall be evidenced by at least fifty-one (51%) of the members of the board of directors" "being qualified persons with disabilities"?
6. Determine the Administrative Agency/Center has a Cost Allocation Plan and the distributions of costs to various funding sources are properly calculated and reasonable.

Do the time sheets support the level of Independent Living services provided to the consumers as reported in the quarterly service report or the annual Section 704 report?

Do the time sheets support the travel costs of the Executive Director and center staff?

Note: DCAI, Paraquad, SIL & TWP – centers receiving Part C IL monies should have a cost allocation plan or indirect cost rate approved by the U.S. Department of Education

in accordance with Region VII Regional Information Memorandum No. 04-22 dated June 07, 2004.

7. Determine if there were transactions between the Center or any of the following... Center employees, Center board members, Center Executive Director, etc. Were such transactions reviewed and approved by the Board of Directors? Is there written documentation of such approval in the board meeting minutes?
8. Determine the Administrative Agency/Center submitted the Quarterly Financial and Service Status Reports on a timely basis for the IL grant monies.
9. Does the center have a registered lobbyist on staff? If so, determine if IL funds are used for lobbyist's salary and expenditures. Are monthly expenditure reports filed by the registered lobbyist?
10. Obtain copies of internal reviews conducted by the Center's Board of Directors, management staff or internal auditor regarding day-to-day operations of the Center, i.e., review of expenditures made by the Executive Director, senior management staff, etc. Determine if there was any follow-up action taken as a result of the internal reviews.

IL Program Description Matrix

<u>DESCRIPTION</u>	<u>CFDA *</u>	<u>Financial Participation</u>	
		<u>FEDERAL</u>	<u>STATE</u>
Independent Living - State grants	N/A		100%
Independent Living - Part B grants	84.169	90%	10%

* Catalog of Federal Domestic Assistance