



## Department of Administrative Services Office of School Construction Grants

### **Frequently Asked Questions for On-Site School Construction Audits**

*Q. What records should be maintained for the audit of a school construction project?*

A. The following documents must be provided during the on-site audit:

- General Ledger for the project which includes a record of all payments and receipts for the project; corresponding check numbers and payee names for each payment made;
- Invoices/Final Invoices for all contractors for the project;
- Bid documents including copies of newspaper advertisements, bid responses and bid tabulation sheets (optional);
- Plan code sheet that includes the "Building Area for Grant Calculation";
- Schedule of project costs (including reported ineligible and limited eligible costs) that reconciles to the general ledger;
- Enrollment projections pursuant to Connecticut General Statute 10-286(1);
- All change orders for the project and a copy of the State Change Order Summary Sheet;
- Contracts for all contractors involved in the project including all project design professionals (i.e. architect, engineer, interior designer), owner's representative (if applicable), the construction manager and all trade contractors;
- Building committee meeting minutes.

*Q. How long does the audit process take?*

A. The length of the audit process varies from one project to another. However, the process could be delayed if the requested documents are not provided in a timely manner.

*Q. What happens if the requested documentation cannot be provided?*

A. The documentation requested by the auditor is meant to aid the auditor in the determination of whether the construction project was performed in compliance with the relevant state laws and regulations. Lack of supportive documents may cause the related costs to be considered ineligible for grant reimbursement.

*Q. What happens if the ineligible costs found during the audit exceed the outstanding grant payment?*

A. Audit findings could likely change the calculated grant amount. Once the audit findings have been factored into the grant calculation it is possible that the result could be a negative balance. If that is the case, the Local Education Agency (LEA) would be responsible for repayment to the state.