**Entrance Conference**

Invoice selections for sample testing

Fraud interviews

Sample Requests

*Payroll*

1. Timesheets

2. Payroll register

3. Payroll records (salaries and benefits)

4. Project activity report(s)

*Procurement/Contract Management*

1. All procurement related documents

2. Signed contract(s)

3. Invoice(s) with “Ok to pay”

4. Check copies

5. Copy of cancelled checks.

6. Accounting report listing the fund source, encumbrance, and expenditure of the contract sampled

*Construction Management*

1. Progress pays

2. Daily diaries

3. Inspection logs

4. Calculation sheets

5. Weight tickets

Meetings with CIAO and Agency:

* Internal Control Questionnaire
* Accounts Payable & Payroll walkthroughs
* Procurement, Contract Management, & Construction Management (when applicable) walkthroughs
* Fraud interviews (held with 3-4 key individuals)