

APPENDIX H: 2020 Audit Requirements

*This list is to assist auditors by including important features of the audit. This list is not comprehensive. Auditors will need to refer to DEED's standards for authoritative guidance. This checklist is **NOT** to be submitted to the DEED.*

Part A: Audit Criterion

- Individuals have worked the hours reported, and earned the wages reported, by the provider for the reimbursement paid by the DEED as shown on the DEED Relevant Data for EE Audit report.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Individuals have been paid appropriate hourly rates.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Individuals in Supported Employment perform their work integrated settings.
 - MET
 - NOT MET
 - NOT APPLICABLE
- When the provider is the payroll agent, individuals in DEED-certified Extended Employment locations and subprograms (a) receive fundamental personnel benefits proportionate to the full-time non-exempt staff, and (b) no individual earns less than the minimum annual accruals of 5 days paid vacation, 5 days paid sick leave, and 5 paid holidays, or 10 days paid flexible leave and 5 paid holidays.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Individuals reported to the Extended Employment Program and on a MA waiver are receiving separate and necessary services, and no duplicate funding is received by the provider.
 - MET
 - NOT MET
 - NOT APPLICABLE

- Individuals are persons with a most severe disability, who have 3 or more serious functional limitations affecting employment, and who require ongoing employment support services to maintain or advance in employment.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Individuals have a current Extended Employment Support Plan developed with the informed consent of the individual, or the individual's legal guardian.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The individual's Extended Employment Support Plan identifies the ongoing employment support services necessary for the individual to maintain and advance in employment.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The ongoing employment support services provided to the individual are consistent with the services identified in the Extended Employment Support Plan.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Individuals receive a minimum of two in-person contacts per month in the delivery of ongoing employment support services.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The provider's earnings against its EE contract for Center-Based Employment have been determined and funds due the provider or DEED are included in the report.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The provider's earnings against its EE contract for Community Employment have been determined and funds due the provider or the DEED are included in the report.
 - MET
 - NOT MET
 - NOT APPLICABLE

- The provider's earnings against its EE contract for Supported Employment have been determined and funds due the provider or the DEED are included in the report.
 - MET
 - NOT MET
 - NOT APPLICABLE

PART B: Audit Procedures

- The examination was conducted in accordance with Generally Accepted Auditing Standards contained in AICPA professional standards, Attestation Standards, Compliance Attestation, and Examination Engagement.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The scope is to examine management's written assertions about the Extended Employment provider's compliance with established criteria. The scope does not include an auditor's opinion on internal control over compliance. Management's assertions (Appendix A.) are included in the report.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Supplemental reports of all noncompliance found issued. Sample sizes and variances in reported hours and wages in the format provided by the DEED in Appendix C: Schedule of Questioned Hours and Wages; Appendix E: Center-Based Employment Subprogram Reconciliation; Appendix F: Community Employment Subprogram Reconciliation; Appendix G: Supported Employment Subprogram Reconciliation. The schedules are appropriately modified to show noncompliance found within the subprogram sample.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The opinion on compliance shall be for the period of the Extended Employment Program under examination.
 - MET
 - NOT MET
 - NOT APPLICABLE

- The examination report used the established criteria published by the DEED as shown in the samples. Criteria not applicable to a given provider were disclosed.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The same auditor for this compliance work and the financial statement audit were used, and if the firm performing this compliance examination is the same firm performing the accounting and/or reporting of hours and wages to DES, this is disclosed in the provider's response to the audit findings.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Selected samples from the DEED's file, titled Relevant Data for EE Audit report. However, this listing should not be included in the final audit report, but instead its use should be referenced.
 - MET
 - NOT MET
 - NOT APPLICABLE
- Extended Employment provider responded to the auditor's findings and included that response with the examination report to the DEED. If the audit contained no exceptions, select not applicable below.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The auditor reviewed the DEED's monitoring report. If the DEED did not produce a monitoring report, select not applicable below.
 - MET
 - NOT MET
 - NOT APPLICABLE
- The auditor has obtained the signed pledge of a board member (who is not active in the day to day operations) to present the audit report to the provider's Board or its designated committee. If not obtained, the reasons are included in the provider's response to audit findings.
 - MET
 - NOT MET
 - NOT APPLICABLE

- The auditor has obtained the signature of the Executive Director and a member of the Board of Directors who is not involved in the daily operation or management of the organization on the Management Assertion Letter and the Audit Procedures Checklist.
 - MET
 - NOT MET
 - NOT APPLICABLE