



COMBINED FEDERAL CAMPAIGN 2004 CFC Audit Guide Checklist for Local Federal Coordinating Committees

BACKGROUND

This document is a checklist that can be used by Local Federal Coordinating Committees (LFCC), at its discretion, to ensure that all required reports and documentation have been provided by the Principal Combined Fund Organizations (PCFO), Independent Public Accountants (IPA) and LFCC as required by the Combined Federal Campaign Audit Guide (Guide).

All required reports and documents must be completed and submitted before the applicable deadlines described below. The LFCC should provide 2 copies of each item to OPM at the following mailing address.

Office of Personnel Management
Office of CFC Operations
1900 E Street, NW., Room 5450
Washington, DC 20415-0001

Did the PCFO provide to the LFCC by August 1 or first business day thereafter if the date falls on a weekend or holiday:

Compiled, reviewed or audited organization-wide financial statements based on its fiscal year (\$150,000 or less)?

- OR -

Audited organization-wide financial statements based on its fiscal year or both an audited organization-wide and separate CFC financial statements based on its fiscal year (Between \$150,000 - \$999,999)?

- OR -

Both an audited organization-wide financial statements based on its fiscal year and a CFC only audited financial statement based on a campaign period (\$1 million and greater)?

Did the LFCC complete its required compliance assessment in Chapter II, including the following sections and provide the required LFCC report to OPM by September 15 or first business day thereafter if the date falls on a weekend or holiday?

➤ PCFO General Compliance

- Campaign Brochure
- Pledge Card Processing Controls

Did the IPA complete its required Agreed-Upon Procedures in Chapter III, including the following sections and provide the required IPA report to the PCFO/LFCC by August 1 or first business day thereafter if the date falls on a weekend or holiday?

- Pledge Card Tracking System
- PCFO Budget and Administrative Expenses
- Receipt and Disbursement of Funds
- Status of Prior Year's Findings

Did the IPA include the Schedule Campaign Receipts and Disbursements and Disbursement Schedule as attachments to its Agreed-Upon Procedures report?

Did the PCFO provide a corrective action plan to resolve issues reported by the IPA in its Agreed-Upon Procedures report, if necessary, to the LFCC by September 15 or first business day thereafter if the date falls on a weekend or holiday?

Did the LFCC provide copies to OPM by September 15 or the first business day thereafter if the date falls on a weekend or holiday of:

- The PCFO's organization-wide financial statements based on its fiscal year and a CFC only audited financial statement based on a campaign period (\$1 million and greater)?
- Its LFCC compliance assessment report?
- The IPA's Agree-Upon Procedures report?
- The PCFO's Corrective Action Plan, if applicable?