

COMBINED FEDERAL CAMPAIGN 2005 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). **This checklist should not be used in lieu of the required LFCC Compliance Assessment Report on the 2004 campaign. DO NOT SEND THIS CHECKLIST TO OPM.**

All required reports and documents listed below 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, 2005:

Compiled, reviewed or audited organization-wide financial statements for the PCFO host organization based on its fiscal year (for campaigns with receipts of \$150,000 or less)?

- OR -

Audited organization-wide financial statements for the PCFO host organization based on its fiscal year (for campaigns with receipts between \$150,000 - \$999,999)?

- OR -

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

Did the LFCC complete its required compliance assessment in Chapter II of the CFC Audit Guide, including the following sections, and provide the required LFCC report in the format outlined in the Appendix to the CFC Audit Guide to OPM by September 15, 2005?

➤ 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, 2005?

- 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 of Campaign Receipts and Disbursements and Disbursement Schedules, either electronically or 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, 2005?

Did the LFCC provide copies to OPM by September 15, 2005, of:

- The PCFO host organization-wide financial statements based on its fiscal year
- CFC only audited financial statements based on a campaign period (campaigns with receipts of \$1 million and greater only)?
- Its LFCC compliance assessment report?
- The Pledge Card Questionnaire
- The IPA's Agreed-Upon Procedures report, with required schedules?
- The PCFO's Corrective Action Plan, if applicable?