

Documentation for Auditors Checklist

Applicant Eligibility

Documentation to support eligibility, such as:

- For schools - Accreditation, Charter, or other documentation that supports that the entities receiving discounted services meet the definition of Elementary or Secondary School
- For libraries – Documentation that shows entities receiving discounted services are eligible to receive funds from a State library administrative agency under the Library Services and Technology Act (LSTA)
- For non-public schools or libraries – documentation that supports that the school or library is a non-profit entity

Competitive Bidding

Documentation to support competitive bidding, such as:

- Copies of state and local procurement regulations and procedures, if applicable
- Copy of procurement policy and/or procedure
- Overview of the service provider selection process including criteria and weighting of the criteria Request for Proposals (RFPs) issued
- Copies of all bids received (winning and losing)
- Written correspondence between the applicant and any prospective bidders
- Bid evaluation documentation including evaluation worksheets
- Meeting minutes, sign-in sheets, and/or meeting agendas where bid evaluation was discussed
- Contracts for supported services
- List of all service providers supplying discounted services including contact information
- Documentation of any SPIN change request including copy of notice to original service provider
- Documentation to support that the selected services and/or equipment was cost effective
- Any other available documentation concerning bid evaluation

Discount Calculation

Documentation to support the discount calculation, such as:

- For individual schools and school districts - Supporting worksheets or reports that were used to populate the discount calculation information
- Copies of any policies and/or procedures related to the discount calculation process or methodology (i.e. – National School Lunch Program (NSLP), surveys, Provision 1, 2, or 3, etc.)

Disbursements

Documentation to support disbursements, such as:

- Detailed procedures for validating and processing service provider bills and submitting invoices to USAC (if applicable)
- Copies of service provider bills for supported services
- Reconciliation by Funding Request Number (FRN) of service provider bills to invoices submitted to USAC (if applicable)
- Documentation of payment (canceled checks) for services to service providers
- Documentation showing receipt and deposit of any reimbursement amounts received

Children's Internet Protection Act (CIPA)

Documentation to support compliance with CIPA, such as:

- Copy of the Internet safety policy or acceptable use policy
- Documentation of the adoption of the Internet safety policy
- A copy of the minutes and the date of the public hearing regarding the Internet safety policy
- Documentation supporting that reasonable public notice was given for the public hearing
- A description of the Technology Protection Measure used
- A copy of a report (if applicable) or other documentation on the use of the Technology Protection Measure for the funding year(s) subject to audit (i.e., reports from the service provider of Internet sites blocked, bills from the service provider verifying that the filter was operational, etc.)
- Copies of Forms 479, Certification by Administrative Authority to Billed Entity of Compliance with the Children's Internet Protection Act (CIPA) Form and/or Forms 486, Receipt of Service Confirmation and Children's Internet Protection Act Certification Form, as applicable

Services

Documentation to support services, such as:

- Summary of the technology environment and a high-level network diagram
- Summary of the use of the supported service and/or equipment
- Any other documentation on the services (such as training and workstations) necessary to make effective use of Schools and Libraries Program discounts
- List of Schools and Libraries Program supported services and/or equipment including references to vendor bill, USAC invoice, serial number, and current physical location
- Documentation verifying date of receipt of services and/or equipment
- For Basic Maintenance of Internal Connections – documentation to support that the funded service was received
- For Basic Maintenance of Internal Connections – Service/Maintenance Logs detailing the maintenance performed on equipment
- Documentation to support any service substitutions

Other

- Copies of all forms submitted to USAC and all letters/notifications received from USAC
- OMB A-133 audit, if applicable
- Reports of any other audits conducted that relate to either the Schools and Libraries (E-rate) Program or the National School Lunch Program (NSLP)
- Copies of financial statements and annual budgets for the funding year(s) under review
- Copy of the records retention policy
- List of individuals including staff, service providers, and consultants that work on Schools and Libraries Program-funding requests, as well as their roles and responsibilities
- Any correspondence from or to USAC, the FCC, potential service providers, or any individuals listed above
- Letters of Agency (LOA) (for consortia and consultants)

Additionally, you should have the following people available to answer questions:

- Person who managed the bidding and award process
- Person who reviews and approves vendor bills
- Person who prepares invoices
- Person who writes checks, makes deposits, and reconciles the bank account
- Person knowledgeable about the network and the location of equipment