



# COMBINED FEDERAL CAMPAIGN 2009 CFC Audit Guide Checklist for Local Federal Coordinating Committees

## ***BACKGROUND***

This document is a checklist that can be used by Local Federal Coordinating Committees (LFCCs), at their discretion, to ensure that all required reports and documentation have been provided by the Principal Combined Fund Organizations (PCFO), certified 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 2008 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 1 copy 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 3, 2009:

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

- OR -

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

- OR -

Both an audited organization-wide financial statements for the PCFO based on its fiscal year and a CFC-only audited financial statement based on a campaign period (for campaigns with pledges \$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, 2009 (Illustrative LFCC Report on Findings)?

➤ PCFO General Compliance

- Charity List Compliance
- Pledge Form 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 LFCC by August 3, 2009?

- Pledge Form 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, Distribution Schedule(s), Schedule of Budget vs. Actual Expenses, and Outstanding Check List used during the performance of the Agreed-Upon Procedures either electronically or as attachments to its Agreed-Upon Procedures report?

Did the PCFO provide a corrective action plan (template may be found in the appendix to the CFC Audit Guide) to resolve issues reported by the IPA in its Agreed-Upon Procedures report, if necessary, to the LFCC by September 15, 2009?

Did the LFCC provide copies to OPM by September 15, 2009, of:

- The PCFO 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?