

Exhibit A

Mississippi Office of the State Auditor ARRA Oversight and Monitoring Grant Recipient Document Preparation List

In preparation for the monitoring visit occurring _____, please have the following items prepared and available first thing in the morning:

1. Complete the enclosed ARRA Internal Control Questionnaire (Exhibit C). **This will be provided to you later on this week.**
2. Provide copies of or access to any policies and procedures regarding the administration of ARRA funds.
3. Provide a copy of all grant agreements/award letters for all grants funded by the American Recovery and Reinvestment Act (ARRA), including any amendments to grant agreements due to increases/decreases in funding.
4. Provide detailed listing (or general ledger print out) all of the revenue and expenses relating to each ARRA-funded grant program for the time period covering the entire grant award. From this listing, we will select a sample of expenditures for detail testing of invoices. Include a field on this report that will facilitate tracing the expense to the check written and supporting documentation, such as invoices, purchase orders, etc.
5. Have available the checks and other supporting documentation for the sample of expenditures for the grant programs which BKD will select prior to or on the first day of the monitoring visit.
6. If the grant award includes expenditures for construction contracts, provide access to:
 - a. Contract agreements
 - b. Weekly payroll submissions, which were reviewed for compliance with the provisions of the Davis-Bacon Act.
7. Provide a copy of or access to the entity's procurement policies.
8. Provide a listing of all contract procurements for the time period covering the entire grant award. From this listing, we will select a sample of contract procurements for detail testing.
9. For each contract procurement selected for testing, provide access to contract files, which include the history of the procurement and contractor selection process.
10. If your entity received any waivers to the Buy-American requirements of Section 1605 of ARRA, provide a copy of the documentation of such waivers or exceptions.

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11. For ARRA grants subject to the Section 1512 reporting via www.FederalReporting.gov:
 - a. Provide a copy of the two most recent quarterly report submissions, which show the report submission date
 - b. Provide copies of the detailed supporting information used to report the total amount of ARRA funds received and expended (including a separate detail of amounts expended on infrastructure)
 - c. Provide a copy of the information used to calculate jobs retained and jobs created.
12. Provide a copy of or access to your most recently completed audit of the financial statements that include a Single Audit and the most recently submitted Data Collection Form (Form SF-SAC).
13. If a portion of the ARRA-funded grant was awarded to a subrecipient, provide copies of or access to each subaward agreement.
14. Provide copies of or access to any oversight reports issued by the Office of the Inspector General (OIG), the Governmental Accountability Office (GAO), the Mississippi Office of the State Auditor (OSA), or any other oversight entities that were issued on or after April 2009.