

## MEMORANDUM

TO: CTE Director  
Business Administrator

FROM: Thalea Longhurst, CTE State Director  
Wendi Morton, CTE Coordinator  
TC Tomlin, Program Assistant  
Diane Sutton, CTE Budget & Accounting Officer

DATE: February 8, 2016

SUBJECT: OMNI Circular Desk Audits

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Due to changes in the federal OMNI Circular (previously known as the OMB Super Circular), we are beginning to complete financial desk audits as part of the guidelines from the circular.

We are starting the process with some baseline information from each LEA and Post-Secondary Perkins grant sub-recipient. CTE Directors and Business Administrators should work together to provide needed documentation. All documentation will be uploaded to your "Audit" folder in SharePoint. <https://extranet.schools.utah.gov> Once all accounts are set up Business Administrators/Financial staff will be sent an "invite" email directly from Sharepoint with instructions on how to register and login.

We will need the following documentation per grant:

FY15 Perkins Grant(s):

- Full Transaction Journal/Expenditure Report for all payments made out of this grant.
- Personal Activity Report(s) (PAR) for those whose salary (or any part of their salary) was paid for with Perkins funds.
- Due to USOE: TBD (*This memo will be sent out once all accounts are set up in Sharpoint.*)

FY16 Perkins Grant(s):

- As LEAs and Post-Secondary recipients request reimbursement for FY16 Perkins funds, backup documentation will be randomly requested on some items.
- All LEAs and Post-Secondary recipients who request reimbursement for FY16 funds in one lump sum will automatically be required to provide backup documentation for the entire grant.
  - Full Transaction Journal/Expenditure Report for all payments made out of this grant.
  - All Supporting documentation for each expenditure (receipts, invoices, packing slips, payroll records, general ledger expenditure report, etc.)
- Due to USOE: Date assigned at the time of request.

Your promptness and cooperation in this matter is appreciated. As always, thank you for your support of CTE.