

Yellow Medicine County  
Federal Audit Procedures Narrative  
Year Ended 12/31/10

Prepared by Michelle May, Finance Manager, 11/8/13

Purpose: To ensure that Federal grants are performed properly and submitted when due.

Planning meeting with the independent auditor

At the planning meeting the County Finance Manager asks; if the County provides the data as scheduled on the "Audit Preparation Checklist" will the independent auditor be able to complete the audit and the *Data Collection Form for Reporting on Audits of States, Local Governments, Non-Profit Organizations* in a timely manner so that the County can submit the form by the September 30 deadline.

During the year

During the year, the County Finance Manager will record any Federal grant funds received from sources other than through the State EFT system and provide that list to the independent auditor at the planning meeting.

*Data Collection Form for Reporting on Audits of States, Local Governments, Non-Profit Organizations*

Before signing the *Data Collection Form for Reporting on Audits of States, Local Governments, Non-Profit Organizations* the County Finance Manager will have several departments sign off that all of their grants are listed on the form. The departments to monitor for possible grants at this time are as follows: VSO, Emergency Management, various departments of the Sheriff, Restorative Justice, Human Services, Road & Bridge or any other department for whom we have a recorded Federal Grant.