

Drawdown / Payment Request Supporting Documentation – Review Guide

Below provides guidance on things to consider when reviewing drawdown/payment request supporting documentation. Please note, supporting documentation may vary on a case by case basis; therefore, information being reviewed may be modified upon further understanding of documentation.

Force Account Labor

a. Fringe / benefits calculation:

- 1) Confirm supporting documentation for fringe / benefits calculation provides detail to show breakout of calculation for various types of costs (i.e. vacation, retirement, 401k, etc.)
- 2) Check support to confirm fringe / benefits costs differ for ST and OT
- 3) Check for reasonableness of ST and OT fringe / benefit amount
- 4) Check fringe / benefits amount are accurately calculated for ST and OT labor amounts

b. Signed timesheets:

- 1) Confirm timesheets are included for each person performing work associated with the project
- 2) Check timesheets for hours by day
- 3) Check timesheets for signature

c. Force Account Labor Summary

- 1) Check summary to include the following information:
 - i. Employee name/ID
 - ii. Title
 - iii. ST and OT hours by day
 - iv. Description of work performed
 - v. Hourly rate
- 2) Check summary to confirm total hours per day do not exceed 24 hours per person, or more than 20 hours per day for multiple days in a row
- 3) Check reasonableness of dates of work (i.e. time incurred more than a week before the storm incident date)
- 4) Check labor summary to timesheets to confirm hours tie
- 5) Check that ST and OT costs are accurately calculated

d. Union / labor / bargaining agreements

- 1) Confirm all agreements are provided
- 2) Check terms in agreements and reconcile to hours and hourly rates captured for employees on labor summary
 - i. Confirm any additional required costs are captured (i.e. payment for sleep/rest time/meals/etc. during disasters)

e. Proof of payment

- 1) Check for complete documentation of proofs of payments for all FA labor costs
- 2) Reconcile amounts captured in labor summary to proofs of payment

Force Account Equipment

a. Equipment listing

- 1) Check equipment listing for equipment ID or reference, description of equipment and hourly rate

- b. Force account equipment summary
 - 1) Check for information to include:
 - i. Equipment reference/ID
 - ii. Hours by day
 - iii. Equipment operator/employee name or ID
 - iv. Hourly rate
 - 2) Reconcile equipment used to equipment listing to confirm existence of equipment and appropriate hourly rate
 - 3) Check for equipment being used more than 24 hours per day
 - 4) Reconcile hours per day of equipment with FA labor for equipment operator (i.e. check for equipment being used longer than operator hours for the day)
 - 5) If using FEMA rates for equipment, reconcile FEMA codes for equipment and rates used to FEMA equipment rates schedule

Force Account Materials – From Inventory

- a. List of force account materials used
 - 1) If available, check for support that materials were used for associated project (i.e. materials charged to project code)
 - 2) Check dates of issuance or dates materials used for appropriateness with the timing of the project
 - 3) Check calculation of quantity used and price per quantity for total force account materials cost
- b. Inventory materials valuation
 - 1) Review valuation explanation for support of costs of materials from inventory – valuation explanation should provide information on how the materials from inventory are valued (i.e. at cost of materials, moving average of material cost, etc)
 - 2) Check valuation to any supporting documentation, as appropriate. I.e. if pricing is moving average of inventory, test materials to recent invoices for appropriateness of pricing.

Force Account Materials – Purchased

- a. Procurement documentation (contract, PO, etc)
 - 1) Check for documentation to confirm contract or PO with contract terms covering purchase dates
 - 2) Review procurement documentation for consistency of Applicant's procurement procedures, as appropriate
- b. List of force account materials used
 - 1) If available, check for support that materials were used for associated project (i.e. materials charged)
 - 2) Check dates materials used for appropriateness with the timing of the project
 - 3) Check calculation of quantity used and price per unit for total force account materials cost
- c. Expenditure documentation (invoices, PO, etc)
 - 1) Check quantity used is supported by quantity purchased through invoices or PO
 - 2) Check pricing per unit from invoices or PO to price per unit on summary of materials used
- d. Proof of payment
 - 1) Check for support of all proofs of payment for materials used that were purchased
 - 2) Reconcile price per unit from proofs of payment to summary of materials used

Outside Contractors

- a. Contract / purchase order documentation
 - a. Check for documentation to confirm contract or PO with contract terms covering dates of services
 - b. Review procurement documentation for consistency of Applicant's procurement procedures, as appropriate
 - c. Check for supporting procurement documentation such as RFP/solicitation with scope of work, vendor's proposal, pricing, and recommendation to award
 - d. If not competitively bid, justification of award memo
- b. Approved invoice
 - a. Check for signoff / approval of invoice
 - b. Check for appropriate support of invoice including, timesheets, details of hours by person by day with titles and rate, details of equipment listing by day with associated employee, and support for other expenses and out of pocket costs
 - c. Confirm dates of mobilization and demobilization are accurate
 - d. Confirm crew size on arrival and departure is accurate
 - e. Test labor hours and rates:
 - i. Check to confirm hours and rates tie between timesheets and summary sheets
 - ii. Check appropriateness of hours by day (i.e. more than 16 hours per day should be considered whether it's appropriate)
 - iii. Check appropriateness of titles for crew (i.e. all crew members should likely not be supervisors)
 - iv. Compare titles and rates of pay to contract / PO
 - v. Check application of ST and OT rates
 1. Confirm accurate calculation
 2. Check to terms in contract / PO for application
 - f. Test equipment hours and rates
 - i. Check to confirm hours and rates tie between timesheets and summary sheets
 - ii. Compare equipment listing and rates to contract / PO
 - iii. Compare equipment used to the number of employees daily - check that more equipment isn't charged than crew members per day, unless equipment does not need an operator or includes vehicle attachments
 - iv. Compare equipment hours to crew member labor hours per day, equipment should not be charged for more than labor hours per day
 - g. Test meals, lodging and other expenses
 - i. If using per diem or daily rate, check rate to contract/PO
 - ii. If using per diem or daily rate, check meal amount for number of days invoiced and number of crew members – daily amount should tie for number of crew members for each day worked
 - iii. In not using daily rates, check for itemized receipts
 - iv. If not using daily rate, check for expense limits per contract/PO and reasonableness of expenses (meals, lodging, materials, etc.)
 - v. If not using daily rate, confirm the number of hotel rooms is reasonable for the number of crew traveling
 - vi. Check if any expenses were included on the hotel folios outside of lodging. If so, confirm these expenses are reasonable

- vii. Check locations for lodging and meal receipts submitted and confirm location is reasonable based on travel (may need to consider home location of vendor for mobilization or demobilization charges)
- viii. Check if any costs were charged for dates outside of invoice or performance period
- ix. For meal expenses that were invoiced, check to see if meal costs were reasonable
- x. Check for any other questionable charges, such as alcohol
- h. Check fuel charges
 - i. Check to contract / PO for fuel rates
 - ii. Check for itemized receipts
 - iii. Check if any fuel expenses were invoiced for dates outside of invoice period – consider if fuel was provided by the Applicant and may be duplicative
 - iv. Check locations for fuel receipts submitted and confirm location is reasonable based on travel (may need to consider home location of vendor for mobilization or demobilization charges)
 - v. If FEMA equipment rates are invoiced, confirm no additional fuel is invoiced by the vendor (fuel already considered in FEMA equipment rates)
- i. Other costs
 - i. Check for reasonableness and review for supporting documentation
- c. Tracking forms for contractors / signoff of work performed
 - a. Check to confirm supervision of contractors for work performed and confirmation of hours incurred
 - b. Check crew members, hours and dates to invoice charges
- d. Proof of payment
 - a. Check for support of all proofs of payment for contractor costs
 - b. Reconcile proofs of payment to invoices and amounts charged to project

Other Costs

- a. Procurement documentation (contract, PO, etc)
 - 1) Check for documentation to confirm contract or PO with contract terms covering purchase dates
 - 2) Review procurement documentation for consistency of Applicant's procurement procedures, as appropriate
- b. Expenditure documentation (invoices, PO, etc)
 - 1) Check quantity/item used is supported by quantity/item purchased through invoices or PO
 - 2) Check pricing from invoices to contract or PO
- c. Proof of payment
 - 1) Check for support of all proofs of payment for other costs incurred
 - 2) Reconcile pricing from proofs of payment to invoices or summary of other costs incurred