
**WEST ASCENSION PARISH HOSPITAL
MONTHLY AUDIT COMPLIANCE CHECKLIST****Month:** _____**Prepared By:** _____**Reviewed By:** _____**Date:** _____

1. FINANCE COMPLIANCE CHECKLIST**General Ledger & Financial Reporting**

- ☐ Monthly financial statements completed
- ☐ Bank accounts reconciled
- ☐ All balance sheet accounts reconciled
- ☐ Material reconciling items investigated
- ☐ Journal entries approved and documented
- ☐ Supporting documentation retained
- ☐ Budget-to-actual reports completed
- ☐ Significant budget variances explained

Cash Controls

- ☐ Cash receipts deposited timely
- ☐ Dual controls maintained over cash
- ☐ Petty cash reconciled
- ☐ Unclaimed property review completed

Disbursements

- ☐ All disbursements supported by invoices
- ☐ Approval limits followed
- ☐ Checks reviewed for proper authorization
- ☐ Credit card expenditures reviewed
- ☐ No unusual or unsupported expenditures identified

Compliance

- ☐ Bond covenants reviewed
- ☐ Grant compliance reviewed
- ☐ Restricted fund expenditures reviewed
- ☐ No violations of public fund requirements identified

Certification

- ☐ CFO Monthly Certification Completed
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2. PROCUREMENT COMPLIANCE CHECKLIST

Competitive Procurement

- ☐ Public Bid Law thresholds reviewed
- ☐ Procurements properly bid when required
- ☐ Bid files complete
- ☐ Bid tabulations retained
- ☐ Award documentation maintained

Contracts

- ☐ New contracts reviewed by legal counsel
- ☐ Contract approvals documented

- ☐ Contract amendments tracked
- ☐ Contract monitoring completed

Sole Source Procurements

- ☐ Sole-source justifications documented
- ☐ Legal review completed
- ☐ Required approvals obtained

Emergency Procurements

- ☐ Emergency justification documented
- ☐ CEO approval obtained
- ☐ Audit Committee reporting prepared

Procurement Controls

- ☐ No evidence of bid splitting
- ☐ No unauthorized purchases identified
- ☐ Vendor concentration report reviewed
- ☐ Procurement exception log reviewed

Certification

- ☐ CFO Procurement Certification Completed

3. HUMAN RESOURCES COMPLIANCE CHECKLIST

Personnel Files

- ☐ Personnel files complete
- ☐ Required licenses verified
- ☐ Credentialing updated

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- ☐ Background checks completed when required

Payroll

- ☐ Payroll reconciled
- ☐ Overtime reviewed
- ☐ Salary adjustments approved
- ☐ Payroll change forms on file

Dual Employment

- ☐ New employees completed disclosure forms
- ☐ Dual employment disclosures reviewed
- ☐ Potential conflicts evaluated
- ☐ Ethics concerns documented

Training

- ☐ Mandatory compliance training completed
- ☐ Procurement training completion reviewed
- ☐ HIPAA training current
- ☐ Workplace harassment training current

Certification

- ☐ HR Director Certification Completed

4. PUBLIC RECORDS COMPLIANCE CHECKLIST

Public Records Requests

- ☐ Public Records Log updated
- ☐ All requests assigned tracking numbers

☐ Response deadlines monitored

☐ Open requests reviewed

☐ Closed requests documented

Records Production

☐ Records produced timely

☐ Exemptions documented

☐ Legal review obtained when necessary

☐ Request files retained

Website Transparency

☐ Custodian information posted

☐ Board agenda postings verified

☐ Required public notices available

Certification

☐ Public Records Custodian Certification Completed

5. OPEN MEETINGS COMPLIANCE CHECKLIST

Board Meetings

☐ Agendas posted timely

☐ Meeting notices posted timely

☐ Public comment provided

☐ Minutes completed

☐ Attendance documented

Executive Sessions

- ☐ Executive sessions listed on agenda
- ☐ Proper motion made
- ☐ Vote recorded
- ☐ Statutory basis documented
- ☐ No votes taken in executive session
- ☐ Executive session minutes documented appropriately

Board Records

- ☐ Board resolutions maintained
- ☐ Meeting packets archived
- ☐ Video recordings archived if applicable

Certification

- ☐ Board Liaison Certification Completed

6. COOPERATIVE ENDEAVOR AGREEMENT (CEA) COMPLIANCE CHECKLIST

Existing CEAs

- ☐ Active CEA inventory updated
- ☐ Agreements executed properly
- ☐ Term dates monitored
- ☐ Reporting requirements met

Constitutional Compliance

- ☐ Public purpose documented
- ☐ Reciprocal obligations documented
- ☐ Commensurate value documented

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- ☐ CFO economic justification approved

Benefit Verification

- ☐ Deliverables received
- ☐ Supporting documentation reviewed
- ☐ Public benefit valuation verified
- ☐ Clawback provisions reviewed when applicable

Board Oversight

- ☐ Required Board approvals obtained
- ☐ Audit Committee notified as required

Certification

- ☐ CFO CEA Certification Completed

7. AUDIT READINESS REVIEW CHECKLIST

Legislative Auditor Readiness

- ☐ Prior audit findings reviewed
- ☐ Corrective action plans updated
- ☐ Open findings status documented
- ☐ Supporting documentation available

Policies

- ☐ Procurement Policy reviewed
- ☐ Public Expenditures Policy reviewed
- ☐ Public Records Policy reviewed
- ☐ Open Meetings Policy reviewed

☐ HR Policies reviewed

☐ Compliance Policies reviewed

Documentation

☐ Board minutes complete

☐ Resolution files complete

☐ Contract repository current

☐ Financial files organized

☐ Procurement files organized

☐ Personnel files secure and complete

Internal Controls

☐ Segregation of duties reviewed

☐ Approval authority matrix reviewed

☐ Access controls reviewed

☐ Fraud risk indicators reviewed

High-Risk Areas

☐ Credit cards reviewed

☐ Travel expenditures reviewed

☐ CEAs reviewed

☐ Sole-source procurements reviewed

☐ Emergency procurements reviewed

☐ Community contributions reviewed

☐ Related-party transactions reviewed

Audit Committee Reporting

- ☐ Monthly findings summarized
- ☐ Significant risks identified
- ☐ Corrective actions assigned
- ☐ Follow-up dates established

Certification

- ☐ CEO Audit Readiness Certification Completed
- ☐ CFO Audit Readiness Certification Completed
- ☐ Compliance Officer Certification Completed

MONTHLY COMPLIANCE SCORECARD

Area	Compliant	Findings	Corrective Action Required
Finance	☐ Yes ☐ No	_____	_____
Procurement	☐ Yes ☐ No	_____	_____
HR	☐ Yes ☐ No	_____	_____
Public Records	☐ Yes ☐ No	_____	_____

Open Meetings	☐ Yes ☐ No	_____	_____
CEAs	☐ Yes ☐ No	_____	_____
Audit Readiness	☐ Yes ☐ No	_____	_____

Overall Compliance Status

- ☐ Fully Compliant
- ☐ Minor Findings
- ☐ Moderate Findings
- ☐ Significant Findings

CEO Certification

I certify that this Monthly Audit Compliance Checklist has been completed and reviewed and that any identified deficiencies have been assigned corrective actions.

CEO Signature: _____

Date: _____

Audit Committee Chair Review

Audit Committee Chair: _____

Date: _____

This format creates a documented control system that can be shown directly to the Legislative Auditor as evidence of ongoing compliance monitoring and Board oversight.