

**Quality Assurance Plan for Financial Audit Related Activities
For
Protracts Contracts and WRP**

Investigative and corrective activities resulting from the National Financial Audit will be conducted in such a way as to assure the highest quality of work possible. In Indiana we will use a three level approach for assuring that proper quality control steps are in place and a level of quality assurance activities is conducted that will identify and correct any errors before major problems arise. We will use a three level approach as outlined below.

Level 1-Responsible Person: District Conservationist

District Conservationists are responsible for the review of all files with program open obligations and the completion of the checklists in the ROOT on-line data entry software. One hundred percent of all open obligation case files will be reviewed at this level.

Level 2-Responsible Person: Area Conservationist

The Area Conservationist and area staff will do a one hundred percent review on the Level 1 work. This will be done by reviewing the actual documents and checklists at the field office level. The area level reviewers will assure that the checklist is correctly completed in the ROOT software and that all required documentation is in the folder. For contracts needing correction, once the corrections are made an area level reviewer will check the file checklists in the ROOT software. The AC, or area staff members designated by the AC, will certify all checklists.

Level 3

A State Office team will select a sample from each Area and conduct field visits to check the quality of work being performed. The actual documents will be reviewed at the field location and the review will be recorded in the ROOT on-line software. Any errors found will be reported to the DC, AC, and a summary report will be provided to the State Conservationist. The AC will assure that all identified errors are corrected and will recertify the record. The case files to be reviewed will be selected by the team and will represent approximately a 5% sample statewide. The AC will be notified where state level reviews are being conducted.

The ASTC for Quality Assurance and Evaluations will monitor the ROOT on-line software in order to provide the State Conservationist with the most current status of completed work and work that needs to be done. If questions arise during the monitoring process, the ASTC-QA&E will contact the AC for information or clarification.

All Other Open Obligations

A three level process will be used to review all other open obligations.

Level 1

A staff person on the financial management staff or contracting staff will perform the 100% review of other open obligations case files as appropriate.

Level 2

A second staff person, programs staff member familiar with the specific type of contract/agreement being reviewed, or the section leader will perform the second level of review on 100% of all open obligations.

Level 3

The State Administrative Officer will review and certify all checklists.