

**WAC 131-49-190 Accounting, reporting, and records retention requirements.** (1) Accounting. Sponsoring organizations shall maintain separate accounts for funds received under approved contracts and for matching funds expended and in-kind matching provided under such contracts. The accounting records shall include:

(a) Sufficient detail by object of expenditure to permit verification and reporting of expenditures according to object categories used in the budget format provided with the application; and

(b) Documentation of all expenditures charged to the contract or matching accounts, in the form of either;

(i) Direct charges supported by vouchers;

(ii) Journal vouchers for allocated portions of shared costs such as rental or communication costs, supported by explanations of allocation methods consistent with accounting practices generally used by the sponsoring organization; or

(iii) Records of actual time worked for persons not employed one hundred percent, but whose salary or wages are charged in part to the contract or matching account.

(2) Reporting. Sponsoring organizations shall:

(a) Provide quarterly reports to the executive director, in a format and containing information specified by the executive director, sufficient to provide:

(i) An evaluation of outreach and participation in the services provided under the contracts; and

(ii) An evaluation of performance under the contract.

(b) Maintain such records as are necessary to provide information contained in the reports.

(3) Records retention. Sponsoring organizations shall retain accounting and other supporting records until notified by the executive director of the completion of a program audit after the end of the contract period. This requirement is in addition to requirements of the state auditor's office applicable to public institutions and agencies.

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