

APPENDIX C



FINANCIAL MANAGEMENT SURVEY

The information collected by this survey will be used by the Corporation for National and Community Service primarily as a tool to assess the capacity of your organization to manage federal funds and will become the basis for determining the areas of your organization's financial systems that may warrant technical assistance.

LEGAL NAME OF ORGANIZATION: _____

ADDRESS: _____

CITY/STATE/ZIP CODE: _____

INSTRUCTIONS: For this survey to be complete, please: 1) respond to all questions, 2) attach a copy of documents requested, and 3) provide comments/explanations, where applicable.

While section "A. General Information" can be completed by the executive officer of your organization, we recommend that sections "B. Funds Management" and "C. Internal Controls" be completed by your fiscal or accounting officer.

A. GENERAL INFORMATION

1. Is your organization incorporated as a nonprofit?
 YES In what state? _____
 NO Type of organization? _____

Please attach a copy of the most recently filed IRS Form 990.

2. Has your organization received a federal grant or cost-type contract award in the last 2 years?
 YES NO NOT SURE

If "Yes," please identify your federal cognizant/oversight agency:

Federal Agency: _____
Name of Contact: _____
Telephone: _____

If "Yes," please attach a schedule showing the total federal dollars awarded to your organization by granting agency for each of the two most recently completed fiscal years.

Please answer No. 3 if your organization has ever received funding from the Corporation for National and Community Service.

3. Has your organization received Corporation funding:
Directly from the Corporation? YES NO
If "Yes," specify grant number[s]: _____
Indirectly through a state commission, nonprofit organization, or university? YES NO
If "Yes," specify grant number[s]: _____

4. Has your organization been audited by an independent Certified Public Accountant firm within the past two years?
 YES NO NOT SURE
If "Yes," please attach a copy of the most recent audit.

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Comments: _____

5. Has your organization completed an OMB A-133 audit within the past two years?
 YES NO Exempt (Do not expend \$500,000 annually) NOT SURE
If "Yes," please attach a copy of most recent A-133 audit.
If "No," is one currently underway or scheduled? YES NO
Provide scheduled completion date: _____

6. Does your organization have established, written policies relating to the following areas?
- | | | | |
|------------------------|---------------------------|--------------------------|--------------------------------|
| Accounting Practices | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Management Controls | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Personnel Policies | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Salary Scales | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Employee Benefits | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Travel & Reimbursement | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Procurement | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Records Retention | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Property Management | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Drug Free/ Smoke Free | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Ethics | <input type="radio"/> YES | <input type="radio"/> NO | <input type="radio"/> NOT SURE |
| Other _____ | | | |

B. FUNDS MANAGEMENT

1. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification, and allocation of costs under Federal grants within the past three years?
 YES NO NOT SURE
If "Yes," please attach a copy of the most recent review.
2. What accounting system is used by your organization? _____
3. Which of the following best describes the accounting system:
 Electronic/ Automated Manual Combination
4. Check which of the following books of account are maintained by your organization:
 General Ledger
 Cash Receipts Journal
 Cash Disbursements Journal
 Payroll Journal
 Income (Sales) Journal
 Purchase Journal
 General Journal
 Other _____
5. How frequently do you post to the general ledger?
 Daily Weekly Monthly Other NOT SURE
6. Does your accounting system track the receipt and disbursement of funds by each grant or funding source?
 YES NO NOT SURE

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7. Does your accounting system enable you to track and document disbursement of funds from original invoice through final payment, for a clear audit trail? YES NO NOT SURE
8. Is your accounting system able to track costs by funding sources?
 YES NO NOT SURE
9. Are common or indirect costs accumulated into cost pools for allocation to projects, contracts, and grants?
 YES NO NOT SURE
10. Does your organization have an approved negotiated indirect cost rate?
 YES NO NOT SURE
If "Yes," please attach a copy of the approved rate.
11. Does your accounting system provide for the recording of budgeted versus actual grant/contract costs, and provide for current and complete disclosure? YES NO NOT SURE
12. Are personnel activity reports, i.e., timesheets, maintained by funding source and project for each employee to account for total actual hours [100%] devoted to your organization?
 YES NO NOT SURE

Please answer No. 13 if your organization currently receives federal funds.

13. Who in your organization is responsible for understanding the federal cost principles governing federal grants and contracts and ensuring expenditures claimed under grants and contracts meet the requirements of those principles?
Please specify Name/Title: _____

C. INTERNAL CONTROLS

1. Are the duties of the accountant/bookkeeper/record keeper separate from cash functions (receipt or payment of cash)? YES NO NOT SURE
2. Are checks signed by individual[s] whose duties exclude recording cash received, approving vouchers for payment, and the preparation of payroll?
 YES NO NOT SURE
3. Are procurement methods documented and communicated?
 YES NO NOT SURE
4. Are accounting entries supported by appropriate documentation?
 YES NO NOT SURE
5. Are cash or in-kind matching funds supported by appropriate documentation?
 YES NO NOT SURE
6. Are employee activity reports, i.e., timesheets, or semi-annual certifications, appropriately signed by the employee or by a responsible supervisory official having first hand knowledge of the activities performed by the employee? YES NO NOT SURE
7. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?
 YES NO NOT SURE

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Preparer's Comments and Explanations:

Attachments - The total number of attachments is _____ including,

- Audit(s)
- Review by Federal Agency
- Approved Indirect Cost Rate Agreement
- Schedule of Federal Funds
- IRS Form 990, if Non-Profit
- Other _____

PREPARER CERTIFICATION:

By my signature I certify that the above information is complete and correct to the best of my knowledge.

SIGNATURE OF

PRIMARY PREPARER: _____

NAME(S) OF PREPARER(S): _____ DATE: _____

TITLE(S) OF PREPARER(S): _____

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| | |
|------------------|------------|
| TELEPHONE: _____ | FAX: _____ |
| E-MAIL: _____ | |

FOR INTERNAL USE ONLY at the Corporation for National and Community Service

REVIEWED BY: _____ DATE: _____

COMMENTS:

TECHNICAL ASSISTANCE NEEDED BY THE GRANTEE: YES NO

COMMENTS:

NEXT STEPS:

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