

STATE OF NEW YORK

DEPARTMENT OF STATE

DIVISION OF COMMUNITY SERVICES

COMMUNITY SERVICES BLOCK GRANT

COMPREHENSIVE ORGANIZATIONAL REVIEW AND EVALUATION

FFY 2012 AND FFY 2013

MANAGEMENT QUESTIONS

TYPE OF DOCUMENT:

- WORKING DRAFT (DOS-DCS USE ONLY)**
- DISCUSSION DRAFT**
- FINAL DRAFT**

D

Grantee: _____

On-Site Dates: _____ **to** _____

Draft/Report Date: _____

Table of Contents

PURPOSE	3
PROCESS.....	4
ON-SITE REVIEW	4
COMMUNICATION	5
REPORTING	5
GRANTEE PROFILE (Grantee completes prior to on-site assessment).....	6
ORGANIZATIONAL CHART	8
Part One: Management Questions	9
Part One-Section I: Mission, Needs Assessment, Strategic Plan, and Work Plan.....	9
Part One-Section II: Board Governance	15
Part One-Section III: Human Resources Systems and Procedures.....	21
Part One-Section IV: Service Delivery	26
Part One-Section V: Information Technology	29
Part One-Section VI: Reporting and Evaluation	31
Part One-Section VII: Emergency Planning	33
Part One-Section VIII: Community Partnerships.....	34
Part Two: Fiscal Questions and Positive Indicators	36
Comprehensive Assessment - Fiscal Procedures	36
Agency Instructions by Section	37
Section A: Records Availability List	37
Section B: Line of Credit.....	39
Section C: Cost Allocation	41
Section D: Indirect Cost Rate	42
Section E: Procurement	43
Section F: Bank Statement.....	45
Section G: Independent Audit.....	47
Section H: Cash Receipts.....	49
Section I: Aged Schedules of Accounts Payable and Accounts Receivable.....	50
Section J: Required Filings.....	52
Section K: Insurance.....	54
Section L: Internal Controls.....	55
Part Three: Management Documents to Be Reviewed.....	59
Part Four: Summary of Management Positive Indicators (For DOS-DCS Use Only).....	62
Section I: Mission, Needs Assessment, Strategic Plan, and Work Plan	62
Section II: Board Governance.....	63
Section III: Human Resources Systems and Procedures	67
Section IV: Service Delivery.....	69
Section V: Information Technology	70
Section VI: Reporting and Evaluation.....	71
Section VII: Emergency Planning.....	72
Section VIII: Community Partnerships	73
Summary of Result Management Assessment	74
ROMA Management Assessment Scale	76
Part Five: Surveys.....	77

PURPOSE

The Comprehensive Organizational Review and Evaluation (CORE*) is designed by the State of New York Department of State, Division of Community Services (DOS-DCS) to comply with *42 U.S.C. 9901 et seq., §678B, as amended*, which requires each state to conduct a full on-site review of each eligible entity at least once during each 3-year period. This is the fourth such assessment to be conducted by New York State since enactment of this mandate. The on-site review will monitor compliance with federal and State statutes governing the Community Services Block Grant Program (CSBG), *42 U.S.C. 9901 et seq., as amended; New York State Executive Law Article 6-D, as amended; Office of Community Services (OCS) Information Memorandum #82; CSBG contract; and, other applicable federal and State rules, regulations, policies and directives.*

CORE will serve as the CSBG comprehensive on-site assessment for federal fiscal years (FFY) 2011-2013. CORE will focus on the following:

- **board composition and function;**
- **service delivery;**
- **organizational management;**
- **fiscal functions; and,**
- **community partnerships.**

The interactive process is comprised of observations, surveys, and document review. The process involves a combination of operational assessment and compliance monitoring.

- ✓ **Operational assessment:** reviews adherence to agency bylaws, needs assessment, strategic plan, CSBG work plan, policies and procedures, and assesses program operations, internal controls, fiscal accountability, transparency, ethics, community partnerships, coordination and linkages, and customer service.
- ✓ **Compliance:** review focuses on the extent to which the grantee is maintaining its eligibility to receive federal CSBG funds, as well as its ability to operate according to terms of applicable laws, regulations, policies, guidelines, and the CSBG contract.

Results of the on-site assessment will also be used by DOS to determine whether or not a grantee is in good standing, or if it should be removed from, or placed on “at-risk” status. The ROMA CAA Management Crisis Checklist (see pages 70-72) will be one of the tools used in determining agency status.

All grantees are encouraged to use CORE to conduct a self assessment. The results of CORE can be used by a grantee to re-order priorities, improve management and fiscal operations, revise board and administrative policies, improve service delivery, and upgrade to best practices.

*The CORE draft instrument was shared with grantees, the federal Office of Community Services, the New York State Community Action Association, Inc. (NYSCAA), and the CSBG Advisory Council for review and comment. Subsequent to review, a final instrument was developed. The master document will be distributed to all grantees and posted on the DOS website. This revision incorporates comments received from DOS staff and the NYSCAA best practices committee.

PROCESS

Comprehensive assessments will be conducted with all grantees on a 3-year cycle. This Comprehensive Organizational Review and Evaluation tool (CORE) will be implemented in FFY 2012 - 2013. CORE is a separate process from ongoing program and fiscal monitoring. However, information gained from monitoring will be used to inform the CORE process; necessary follow up for CORE will be conducted as part of the ongoing program and fiscal monitoring.

On-site review and assessment will be conducted by a team of analysts, including the assigned program analyst, members of the regional team, and the assigned fiscal representative. Guidance will be provided by the DOS Executive Office and the Office of Counsel as needed. An outside consultant may be used as necessary.

ON-SITE REVIEW

Each grantee will be provided advance notice of no less than 30 calendar days. When possible, DOS-DCS staff will make a presentation at a regularly scheduled meeting of the grantee board of directors to explain the review process. Grantee staff, board, and community partners will be provided with a copy of the CORE forms prior to the on-site review. The grantee will also be asked to complete Part One (Management Questions) of the assessment tool and forward to DOS-DCS at least one week prior to the Management Review. "Best Practice Questions" are found in each section of the assessment tool. Best practice questions do not refer to mandatory or research based practices. Best practice questions identify areas of practice that have been found to have positive results for various grantees over the years. The questions are intended to give credit to grantees that are implementing the practices as well as provide other grantees with ideas for improved performance.

Management Review: The review team will conduct a management interview with the grantee executive director, board chair, board members, and senior staff. The Management Review will consist of a review of the assessment tool as completed by the grantee. The interview with the grantee management team and board leadership will be followed by a documents review to verify responses.

Fiscal and Internal Controls: Management Interviews will include surveys with the chief financial officer, board finance committee and other staff as may be deemed necessary by a DOS fiscal field representative. The review team will observe fiscal operations and review documents.

SURVEYS

Board Leadership: Board members will be invited to join the management review as noted above. Additionally, all board members will be surveyed and a compilation of board member responses will be included in the discussion drafts of the assessment documents. The grantee is requested to submit to DOS-DCS names and contact information of all board members one month prior to the on-site review. Surveys will be sent directly to the board members. Board members may choose to either complete a written survey, an on-line survey or if necessary, be interviewed by a member of the review team. Board member survey responses will also be used to address various positive indicators within the assessment tool. Completed survey forms **MUST** be submitted, by mail or e-mail, at least one week prior to the on-site review to allow the responses to be tabulated for use in addressing some of the positive indicators.

Finance Committee: The grantee will submit to DOS-DCS the names and contact information for all finance committee members. Surveys will be sent directly to the finance committee members. The finance committee survey must be completed in addition to the board leadership survey. Completed surveys may be mailed or e-mailed as directed to DOS staff. Completed survey forms **MUST** be submitted at least one week prior to the on-site review to allow the responses to be tabulated for use in addressing some of the positive indicators.

Community Partnerships: Community partners will be surveyed. At least ten organizations will be selected by the grantee from its most recent CSBG refunding application. DCS will submit a survey to each of the partners which may be returned by mail or e-mail as directed to DOS staff. Completed survey forms **MUST** be submitted at least one week prior to the on-site review to allow the responses to be tabulated for use in addressing some of the positive indicators.

Customers: DOS-DCS will provide the grantee with customer survey forms. Grantees will be asked to survey a representative sample of 75-100 service recipients from all agency programs. Completed survey forms **MUST** be submitted at least one week prior to the on-site review to allow the responses to be tabulated for use in addressing some of the positive indicators.

Staff: DOS-DCS will provide a survey to the agency for distribution amongst all agency staff. Staff members are asked to complete the survey and either mail or e-mail the completed survey directly to the identified team leader or designee. All surveys are confidential. Responses will be compiled and included in the summary. Completed survey forms **MUST** be submitted at least one week prior to the on-site review to allow the responses to be tabulated for use in addressing some of the positive indicators.

COMMUNICATION

Follow-up communication and additional visits may be necessary to obtain information and will be conducted by the team leader. Calls regarding the review should be referred to the DCS Division Director. Calls from the media and public officials must be referred to the DOS press office.

REPORTING

Draft Report: A discussion draft, including findings, observations, and recommendations, will be provided to the grantee electronically within **90** business days after conclusion of the review. Grantee board and staff participating in CORE will have the opportunity to comment on the content of the draft report. Comments must be received from the grantee within **20** business days after receipt of the draft report. If there are serious findings or deficiencies, a meeting will be held with the grantee prior to preparation of the discussion draft. The discussion draft is not a public document. The draft will not be circulated except to the extent required under the Freedom of Information Law (FOIL).

Final Report: Upon receipt of agency comments, a final report will be prepared and issued to all members of the board of directors, the executive director, and senior staff. The final report will re-state relevant information from the discussion draft, and will include comments received from the grantee. The final report will be available to the public upon written request.

Grantee Quality Improvement Plan: If required, the grantee will submit a Quality Improvement Plan (QIP) detailing the steps necessary to comply with recommendations contained in the final report. The QIP should be approved by the grantee board of directors and submitted to DOS-DCS within the timeframe specified in the final report.

Follow-up: DOS-DCS will monitor progress on the Quality Improvement Plan as part of ongoing program and fiscal monitoring and will issue a follow-up or close-out report. When appropriate, follow-up on-site visits will be conducted by the assigned program analyst and fiscal field representatives to assure successful implementation of DOS or grantee recommendations.

GRANTEE PROFILE **(Grantee completes prior to on-site assessment)**

Grantee Information:

Grantee Corporate Name: _____
 Doing Business As (d/b/a): _____
 Address: _____

Location of Corporate Headquarters: _____

Telephone Number: _____ E-mail Address: _____
 Fax Number: _____ Web Address: _____

Administration:

CEO/Executive Director: _____ E-mail Address: _____
 Deputy/Secondary Contact: _____ E-mail Address: _____
 Board Chair: _____ E-mail Address: _____
 Chief Fiscal Officer: _____ E-mail Address: _____

Fiscal:

Grantee Annual Budget: \$ _____
 CSBG Annual Allocation: \$ _____

Grantee Current Assets-to-Current Liabilities Ratio: _____

Status of Incorporation: In good standing? Yes No

Personnel:

[Attach agency-wide organizational chart]
 Full time staff: _____
 Part time staff: _____
 Program Volunteers: _____

Facilities:

Years at current location: _____ Rent Lease Own

Is the building owned by a subsidiary/delegate? Yes No

If owned, are there other tenants in the building? Yes No

Does the grantee control subsidiary business corporation(s)? Yes No

If yes, what is the relationship to the nonprofit?

List locations of other offices, neighborhood/outreach centers, Head Start sites, and delegate agencies:

Service Delivery:

How are services and activities provided to low-income people?

- a) Direct services and activities? Yes No
- b) Provide services through delegate agencies? Yes No

If yes, how many delegate agencies?

List Delegate Agencies:

- c) Combination of direct and delegates? Yes No

Comments: (Note any special circumstances such as agency restructuring, transition of leadership, financial difficulties, or staff turnover, etc that should be taken into consideration during the assessment.)

ORGANIZATIONAL CHART

Part One: Management Questions

All questions in Part One must be completed by the grantee and submitted to the assigned program analyst and DOS support staff as directed prior to on-site review.

Some sections contain “Best Practice Questions”. These are practices that are already in use in agencies across New York State. Please respond as applicable for your agency.

Part One-Section I: Mission, Needs Assessment, Strategic Plan, and Work Plan

Federal Requirements:

Public Law 105-285 Section 676B (a)(1)) *In order for a private, nonprofit entity to be considered to be an eligible entity for purposes of section 673(1), the entity shall administer the community services block grant program through a tripartite board described in paragraph (2) that fully participates in the development, planning, implementation, and evaluation of the program to serve low-income communities; Section 676(b) (11) as a condition to receipt of funding by the entity through a community services block grant made under this subtitle for a program, a community action plan (which shall be submitted to the Secretary, at the request of the Secretary, with the State plan) that includes a community-needs assessment for the community served, which may be coordinated with community-needs assessments conducted for other programs.*

A. Mission

1. Enter your agency mission statement:

2. Specify date/year that the mission statement was reviewed. Please note if the review resulted in a change.

3. Please describe how the public is made aware of the agency mission:

4. Is the mission statement posted in a public area of the agency? Yes No

Is it posted on the agency website? Yes No

5. Is the mission statement consistent with current agency practices? Yes No

B. Needs Assessment

1. When was the last needs assessment completed? (Date and Year)

2. Describe how the needs assessment was conducted. (e.g. survey of low-income persons; collaboration with other local agencies/service providers; survey local government; census data; other data, etc.)

3. Who was involved in the needs assessment process (check all that apply):

- Customers/recipients of services
- Community forums or focus groups
- Board of directors
- Agency staff
- Community partners
- Funding sources
- Other:

(Specify): _____

4. Describe how the board is involved in the needs assessment process.

5. Describe how the community and customers are involved in the needs assessment process.

6. What sources of statistical or research data were incorporated?

7. How was it collected?

8. What priorities were identified as a result of the needs assessment process?

9. To whom was the final needs assessment report distributed?

10. Which priorities in the needs assessment will require new or expanded services by the agency?

11. Have agency programs and services changed over the last five years? Yes No

a) If yes, please explain:

b) If they are substantially unchanged, why?

12. How does the board use needs assessment, outcomes, reports, and program evaluations to prioritize service needs and develop a long-term strategic plan?

C. Strategic Plan

1. Is there an agency strategic plan? Yes No

2. How often is the strategic plan updated?

3. Date of most recent strategic plan update.

4. What is the timeframe of the most recent plan?

5. Describe the process used to conduct the strategic plan:

6. Who was involved in the strategic planning process (check all that apply):

Customers/recipient of services

Board of directors

Agency staff

Community partners

Funding sources

Other:

(Specify): _____

7. Briefly describe the process used for participation for each group shown above.

8. To whom was the strategic plan distributed?

9. How is the strategic plan used to guide services and activities of the agency?

10. Is there an agency-wide staff training plan aligned with the agency strategic plan? Yes No

If yes, are common training needs identified in staff personal development plans? Yes No

11. Briefly describe the vision for the agency.

12. Briefly describe the major goals and objectives contained in the plan.

13. Describe how CSBG funds are used to address the goals and objectives in the strategic plan.

14. Does the strategic plan include:

Measurable outcomes/objectives Yes No

A timeline Yes No

Resources needed Yes No

Staff, board and/or committee responsible for implementation Yes No

Please explain any "no" answers:

15. Is progress on the goals and objectives reviewed periodically? Yes No

If yes, by whom?

If yes, how often?

[Empty text box]

D. Work Plan

1. How are the priorities of the needs assessment reflected in the agency's work plan?

[Empty text box]

2. Are all agency programs included in the CSBG work plan? Yes No

3. How are projected outcomes determined on the CSBG Work Plan?

[Empty text box]

4. Were all projected outcomes in the work plan for the previous year accomplished (within 10%)? Yes No

If not, please explain:

[Empty text box]

5. Are all projected outcomes for this year on track? Yes No

If not, please explain:

[Empty text box]

6. How does your agency implement ROMA?

[Empty text box]

7. Are National Performance Indicators (NPIs) used to define most projected/planned outcomes? Yes No

8. How is outcome data used to evaluate the effectiveness of:

Agency programs and agency capacity to achieve results?

[Empty text box]

Board members?

[Empty text box]

Management?

[Empty text box]

Staff?

[Empty text box]

9. When was the last ROMA training held?

[Empty text box]

a. Who provided the ROMA training?

b. How often is ROMA training provided?

c. Who received the ROMA training? (check all that apply)

- Board of directors
- Managers/Program Directors
- Front-line staff
- Delegate agencies
- Other:

Specify others:

Best Practice Question:

1. Does the CSBG work plan include an administrative page(s) that identifies the goals and objectives of the strategic plan to be addressed in the current year? Yes No

Part One-Section II: Board Governance

Federal Requirement:

Public Law 105-285 Section 676B: *In order for a private, nonprofit entity to be considered to be an eligible entity...the entity shall administer the community services block grant program through a tripartite board...that fully participates in the development, planning, implementation, and evaluation of the program to serve low-income communities.*

A. Board Composition and Selection Process

1. Is board composition consistent with the CSBG federal statute as described in 42 U.S.C. 9901 et seq., Section 676B?
 Yes No

a) If not, please explain:

b) Do agency bylaws reflect this? Yes No

2. Does the board selection process practiced by the agency match the selection process described in its bylaws?
 Yes No

3. Does the board selection process described in the bylaws comply with the tripartite requirement of the CSBG Act?
 Yes No

4. In addition to CSBG, are there other required regulations regarding board composition? (Example: Head Start)
 Yes No

If yes, describe:

5. What is the size of the board, as stated in the agency bylaws?
 #

6. How many seats are currently filled?
 #

Vacancies:

Public Sector _____ #
 Low-Income Sector _____ #
 Private Sector _____ #

7. How long is the term of appointment to the board?

8. Are all sector representatives appointed/elected to the board for the same length of time? Yes No

If not, please explain:

9. Do the bylaws describe any limitations to the number of terms a board member may serve? Yes No

If yes, please describe:

10. Do Head Start Policy Council members serve on the board? Yes No Not applicable

a) If yes, how many?

b) If no, what efforts are made to ensure participation of the Head Start Policy Council?

11. Describe the process used to ensure the democratic selection of representatives of low-income individuals.

12. Of those representing the private sector, how many are representative of the following categories?

- Business/Industry/Labor: _____
- Law Enforcement: _____
- Education: _____
- Religious Organization: _____
- Other: _____
- (Please specify) _____

13. Were elected public officials holding office at the time of their selection? Yes No

a) How many elected officials serve themselves in this sector of the board? _____

b) How many elected officials have a seat, but selected a representative to attend meetings? _____

c) How many appointed officials are represented in this sector of the board? _____

Best Practice Questions:

Maximum Feasible Participation

1. Of those representing the low-income sector, how many are low income?

2. Are the representatives of the low-income individuals indicative of the racial and ethnic composition of the customers served by the agency? Yes No
3. How many low income sector members were selected or elected by the low-income persons they represent?
4. Of those represented in the low-income sector, how many have a leadership role, i.e. officer of the board or chair of a board committee?

B. Duty of Care and Loyalty and Obedience

1. Are the bylaws consistent with the agency Certificate of Incorporation regarding board size? Yes No
 - a. Is there a current Certificate of Incorporation on file with DOS? Yes No
 - b. Does the Certificate of Incorporation state the current address and functions of the agency? Yes No
2. Does the board have a finance committee? Yes No
 - a. Is there a separate audit committee? Yes No
3. Does the most recent financial statement reviewed by the board indicate the agency is operating at a:
 Deficit? \$ _____ or Surplus \$ _____
4. What is the date of the most recent board review of the financial statement?
5. Do board minutes reflect that financial statements are reviewed at every meeting? Yes No
6. Do board members understand that they can act on agency behalf only with the consent and authority of the board? Yes No
7. Has the board adopted a code of ethics or code of conduct? Yes No
 - a) If yes, date of adoption:
 - b) How often do all board members sign a code of code of ethics or code of conduct?
8. Is the board made aware of the following:
 - a. Size of agency budget Yes No
 - b. Types of agency programs and services Yes No
 - c. Number of full and part-time staff Yes No
 - d. Legal issues affecting the agency Yes No
9. Does the board or assigned board committee conduct an annual performance evaluation of the Executive/CEO?
 Yes No
10. Is there a contract or a performance work program detailing the major responsibilities of the CEO/Executive Director? Yes No

11. Is the board provided periodic updates on agency programs and activities? Yes No

If yes, in what manner is the report provided? Verbal Written

12. Does the full board actively participate in planning, implementing, and evaluating programs, services and activities provided by the agency? Yes No

13. Describe how the board participates in the planning, implementing and evaluating of agency programs.

14. Is the board trained on its fiduciary responsibilities? Yes No

15. Who is responsible for orientation and training?

16. How often is training conducted?

17. Are veteran board members involved in training new board members? Yes No

18. In what other areas has board training been provided:

19. Are training and board development resources available to board members, such as:

- Board Videos Yes No
- Board Training Manuals Yes No
- OCS Information Memorandums Yes No
- CAPLAW Publications Yes No

20. Is legal counsel available to the board? Yes No

21. Does the board review and approve Personnel Policies? Yes No

22. Please describe how board members actively advocate on behalf of the agency.

Best Practice Questions:

1. Has the board reviewed its bylaws within the last year? Yes No

2. What is the date of the most recent amendment?

3. Does the board conduct a periodic self-assessment? Yes No

If yes, describe the process and areas of board function that are included in the self-assessment.

4. Do all board members serve on at least one committee? Yes No

5. Is there a written policy to identify what constitutes "conflict of loyalty or interest" among board members and how to disclose conflict of interest? Yes No

6. Do all board members have access to information for board financial decisions and actions? Yes No

7. Are all board members required to fully disclose financial interests? Yes No

8. Is there a process to safeguard against board members using "inside" knowledge or information to secure employment or service? Yes No

9. Does the agency carry directors' and officers' liability insurance? Yes No

If yes, state amount:

10. Does the board regularly review staff reports to ensure achievement of program goals and targets? Yes No

11. Does the board evaluate program effectiveness? Yes No

If yes, how often?

If yes, how is program effectiveness evaluated?

a. Date the last evaluation was conducted:

b. Did the last evaluation result in:

- elimination of programs that are no longer effective Yes No
- elimination of programs that are no longer needed Yes No
- addition of new programs Yes No

C. Meetings

1. What is the frequency of meetings called for in the bylaws?

2. How often does the board actually meet?

- Quarterly
- Monthly
- Other (Explain):

3. How many meetings has the board held in the past twelve months?

4. Who chairs board meetings?

5. Of the _____ total meetings in the past twelve months,
(number)
_____ had a quorum.
(number)

6. Are the minutes from previous meetings, agenda, and supporting documentation provided to the board prior to board meetings? Yes No

7. Title of person responsible for recording board minutes:

8. Where are the official minutes of the board meetings kept?

9. What process is used to communicate with members who are absent major decisions made at a board meeting?

10. Do staff members regularly attend board meetings? Yes No

If yes, what are their titles?

11. Do staff members other than the executive director and CFO present information to the board? Yes No

Best Practice Question:

1. Are regular meetings open to the public? Yes No

Does the public attend meetings? Yes No

How is the public informed of meetings?

2. Are staff across the agency invited or encouraged to attend the board meetings? Yes No

Part One-Section III: Human Resources Systems and Procedures

A. Personnel Policies

1. Does the agency maintain a written hiring procedure which includes compliance with applicable federal and state laws relating to employment? Yes No

2. Is there a Personnel Policies and Procedures Manual? Yes No

a) Date of the most recent document:

b) Is a copy available for staff? Yes No

c) Is it posted on the agency's website? Yes No

3. Does the agency have updated job descriptions for all staff? Yes No

a) Date when they were last updated:

4. Are references checked? Yes No

a) How are references checked? Telephone
 E-mail
 Standard Mail

5. Is there a process to check the background of staff who work, or who may work, with children and other vulnerable populations served by the agency? Yes No

a) If yes, please describe:

6. Does the agency have a code of conduct or code of ethics ? No (Check which applies)

a) If so, are employees required to sign the document? Yes No

7. Does the agency have a conflict of interest policy for staff? Yes No

8. How are equal employment opportunity policies effectively implemented and monitored?

a) Does the agency have an EEO officer? Yes No

b) Is this a full time management level position? Yes No

9. Is there a Human Resources director? Yes No

a) If not, how are Human Resource functions distributed to other management positions or office?

10. How often, and in what form, does Human Resources Director report to the Personnel Committee?

11. Are job openings posted publicly? Yes No

a) Does the agency post job openings on the internet? Yes No

b) Does the agency obtain resumes from the internet? Yes No

12. Does the agency comply with the American Disabilities Act in its employment practices? Yes No

13. Does the Personnel Policy Manual include a policy for the Family Medical Leave Act? Yes No

14. Do employees have access to an employee assistance program? Yes No

If yes, is it conducted by in-house staff or contracted out?

15. What procedure is used to ensure that new laws, regulations, and policies affecting each program are identified and that appropriate personnel are regularly apprised of them?

16. Title of person (s) responsible for the accuracy, maintenance and security of personnel records.

17. Where are personnel records kept?

18. Which federal notices are posted?

Title 7 Yes No

Equal Pay Act Yes No

Age Discrimination in Employment Act Yes No

Americans with Disabilities Act Yes No

503 Rehabilitation Act of 1973 Yes No

Civil Rights Act of 1991 Yes No

Other: _____

B. Evaluation, Retention and Development

1. Describe procedures for orientation of new employees to their jobs and to the agency.

2. Does the agency have formal procedures for evaluating employee performance including:

- Evaluation of tasks performed Yes No
- A designated evaluator or rater Yes No
- Standardization of rating forms and terminology Yes No

3. Is professional development linked to performance appraisal? Yes No

4. What provisions are in place for professional development and staff training?

5. Does your agency offer assistance for professional development through any of the following means:

- College reimbursement Yes No
- Paid leave Yes No
- Leave without pay Yes No

6. Have any of your staff achieved the following certifications:

- FDC #of Staff: _____
- CDA #of Staff: _____
- CCAP #of Staff: _____
- ROMA Trainers #of Staff: _____
- Financial Social Work #of Staff: _____
- Other (Specify) _____ #of Staff: _____

7. In the past twelve months have your staff attended any of the following:

- National training conferences Yes No
- NYSCAA training Yes No

Other: _____

8. Does each employee have a professional development plan? Yes No

9. Is professional development addressed in the agency strategic plan? Yes No

10. What provisions are made to ensure that employees are competent in areas of the culture, ethnicity, language, and special needs of customers?

11. Has your agency conducted a wage comparability study? Yes No

If yes, provide the date and describe the scope or basis of the study.

Did the study result in changes to wages or benefits? Yes No

12. Is there a retirement, or deferred compensation plan? No (check which apply)

13. Describe procedures for ensuring that all personnel comply with established procedures for time and attendance.

14. Number and percent of employees who separated from employment within the last 12 months:

and % of senior management _____
and % of middle management _____
and % of frontline workers _____

Identify any special circumstances that could impact the staff turnover rate during the last 12 months:

15. Is an exit interview conducted with staff leaving the agency? Yes No

a) If yes, is this information shared with the board of directors? Yes No

16. Describe succession-planning efforts for planned and unanticipated leave.

17. Timetable of staff meetings:

Agency-wide _____
Senior staff/department heads _____
Departments/programs _____

C. Conflicts and Grievances

1. Describe procedures for review of staff grievances and appeals.

2. Were any of the following types of training provided to staff: (check all that apply)

Communication Yes No
Diversity Yes No
Grievance procedures Yes No
Other: _____

3. Does the agency have a process for hearing and resolving comments, concerns, and suggestions from staff?

Yes No

4. Does the agency have a whistleblowers policy? Yes No

5. During the past three years has any legal action been brought against the agency regarding:

Hiring Yes No
Employment Yes No
Provision of service Yes No

If yes, what resources were used to pay for legal fees?

6. Are there currently any employment related legal actions pending against the agency? Yes No

a) If yes, please describe:

D. Program Volunteer Services

1. How are volunteers recruited?

- Ads in local papers
- Agency Newsletter
- Customers
- Grantee website
- Local organizations
- Neighbors
- Radio
- Referrals
- Television

Other: _____

2. Does the agency check the references and background of volunteers who work with or who may work with children and other vulnerable populations served by the agency? Yes No

3. Are there job descriptions or assignment descriptions for volunteers? Yes No

4. Are there written volunteer policies and procedures? Yes No

If yes, does it include information in the following areas:

- Restrictions Yes No
- Duties Yes No
- Screening Yes No
- Training Yes No

5. Is there a Volunteer Code of Conduct and /or Code of Ethics ? No (Check which apply)

6. Are agency volunteers covered under agency liability insurance? Yes No

7. How is the value of volunteer time determined for in-kind resources?

8. Title of the person responsible for training and supervision of volunteers:

Part One-Section IV: Service Delivery

Federal Requirement:

Public Law 105-285 Section 676 (b) (1) (A) to support activities that are designed to assist low-income families and individuals, including families and individuals receiving assistance under part A of title IV of the Social Security Act 42 U.S.C. 601 et seq, homeless families and individuals, migrant or seasonal farm-workers, and elderly low-income individuals and families, and a description of how such activities will enable the families and individuals—

- i. to remove obstacles and solve problems that block the achievement of self-sufficiency;
- ii. to secure and retain meaningful employment;
- iii. to attain an adequate education;
- iv. to make better use of available income;
- v. to obtain and maintain adequate housing and a suitable living environment;
- vi. to obtain emergency assistance through loans, grants, or other means to meet immediate and urgent family and individual needs; and
- vii. to achieve greater participation in the affairs of the communities involved.

1. What is the role of clients/customers in the design, implementation, and evaluation of services and activities provided by the agency?

2. How do the level and types of services reflect needs identified by low-income persons and communities served?

3. Are customers representative of the general population? Yes No

4. Are agency-wide customer satisfaction surveys conducted? Yes No

5. What was the date of the most recent agency-wide customer satisfaction survey?

6. How were the results of the customer satisfaction surveys used?

7. Are agency offices and services accessible by public transportation to families and individuals seeking assistance? Yes No

8. Are agency offices and services accessible to individuals with disabilities? Yes No

9. What are the posted or published hours of agency operation?

10. What are the hours of operation for neighborhood centers and outreach offices?

11. Is there a telephone number accessible 24 hours a day to direct callers for immediate assistance? Yes No

12. Does the current telephone system allow easy access to services provided by the agency? Yes No

13. Are intake processes integrated so that customers can easily access additional services/programs/locations?
 Yes No

14. Is intake and assessment universal across the agency or is it program specific?

15. What provisions are made to comply with ADA in meeting the needs of customers?

16. What efforts are made to reach persons located in remote or rural areas?

17. Does the agency have multi-lingual staff or access to translators? Yes No

18. Are customers able to access agency information via the internet? Yes No

19. Are customers able to apply for services via the internet? Yes No

20. Are offices and services located in areas where the greatest number of the eligible population resides?
 Yes No

a) If no, does the agency pay for or provide transportation for customers to services/activities? Yes No

21. What process is used to refer customers to:

a) Services within the agency?

b) Services outside the agency?

22. What process is used to follow-up on results of referrals?

23. What process safeguards the confidentiality of recipients of services, during interviews, assessments, and home visits?

24. What process safeguards the confidentiality of customer records?

25. What programs or services would be affected (or eliminated) if CSBG did not exist?

Best Practice Questions:

Family Development

1) Describe agency efforts to use the philosophy and practice of family development in the areas of:

a) Family and individual assessment

b) Delivery of services

c) Staff training and development

2) Customer Intake and Assessment

a) If the intake and assessment process is universal across the agency, what software program is used?

b) If the intake assessment process is not universal but integrates data from multiple software programs, how is this accomplished?

c) If the customer assessment process is comprehensive and inclusive of all service categories, is it used for all customers?

Yes No

d) Can the intake and assessment system generate referrals and report outcomes? Yes No

e) Can the intake and assessment system track customers' progress/outcomes? Yes No

Part One-Section V: Information Technology

1. What type of computer operating system does the agency use?

2. Is there a staff person or people dedicated to Information Technology (IT) responsibilities? Yes No
 If yes, provide the title(s):

If no, does the agency contract out for services? Yes No

3. Is Information Technology included in the Strategic Plan? Yes No

a) Are IT outcomes included in the CSBG work plan? Yes No

4. Does the agency have an intranet? Yes No

5. Do all staff members have access to computers? Yes No

6. Are computers networked? Yes No

7. Do all employees have access to the internet? Yes No

8. What percentage of agency staff members regularly use computers to carry out their job responsibilities?
 _____ %

9. How many employees have an e-mail address?

10. Have staff members been provided with a written policy regarding the personal use of technology (e-mail, internet, cell phone, etc.)? Yes No

11. Date of last computer training provided for staff:

12. Type(s) of training provided:

13. Does the agency have a written cyber security policy and procedure? Yes No

14. Do employees receive training in cyber security?

15. What procedures or systems protect and safeguards computer records and data from external threats?

16. What procedures or systems are in place to safeguard confidentiality of computer records including records of customers, personnel, and programs from staff with computer access?

17. When an employee resigns or is terminated, who is responsible for collecting agency property, such as laptop computers, cell phones, etc.?

18. What are the most critical IT issues facing the agency?

Best Practice Question:

IT System

1) Does the Information Technology system integrate program and fiscal information needed by management to make decisions? Yes No

If yes, please explain:

2) If computers are networked across all locations can appropriate program staff access customer information regardless of their program or location? Yes No

Part One-Section VI: Reporting and Evaluation

Federal Requirements:

Public Law 105-285: Section 678E: *Accountability and Reporting Requirements ... Each State that receives funds under this subtitle shall participate, and shall ensure that all eligible entities in the State participate in a performance measurement system... Section 676(b)(12) ...all eligible entities in the State will, not later than fiscal year 2001, participate in the Results Oriented Management and Accountability System...*

1. Does the agency use computer software to collect and report data? Yes No

If yes, which software programs are used?

2. Is the software available on all networked computers? Yes No

3. Is the software designed to track milestones achieved by individuals? Yes No

4. Based on the software and process currently in place, can the agency readily comply with requests for information from CSBG (PPR/APR)? Yes No

5. Describe the method used to collect customer demographic and eligibility data.

6. Describe the method used to track individual customer progress.

7. How are the results of customer and program data documented?

a. Title of the person responsible for data collection and reporting at the program level:

b. Title of the person responsible for data collection and reporting at the agency level:

8. Describe the review and evaluation process used to identify and address underperforming outcomes during the contract year:

9. How does the agency ensure that program outcome reports are accurate and provide unduplicated counts?

10. How does the agency use outcome data to make changes and management decisions?

Best Practice Questions:

- 1. Program directors and/or the CEO track program progress regularly and provide information to the board.
 Yes No

- 2. Agency prepares an annual report which includes information on program and customer achievements, and overall agency accomplishments. Yes No

Part One-Section VII: Emergency Planning

1. What procedures are in place to respond to a crisis or emergency within the agency? (e.g. work place violence, disgruntled staff, fire, etc.):

2. How is staff made aware of the agency's emergency procedures?

3. What procedures are in place to ensure that the agency can continue fiscal/program functions from a remote location in the event of an emergency such as fire, flood, storm, etc.?

4. How frequently are fire drills conducted?

5. Are any employees certified in CPR or other first aid measures? Yes No

6. Does the agency carry flood insurance? Yes No

7. Is the agency included in the county's Emergency Management Plan? Yes No

a. If yes, what is the role of the agency?

b. If not, please explain:

Best Practice Question:

Does the agency have a written business continuity plan? Yes No

If yes, what is included?

Does the agency have a written emergency preparedness plan? Yes No

If yes, what is included?

Part One-Section VIII: Community Partnerships

Federal Requirement:

Public Law 105-285. Section 676(b)(9) *...eligible entities in the State will, to the maximum extent possible, coordinate programs with and form partnerships with other organizations serving low-income residents of the communities and members of the groups served by the State, including religious organizations, charitable groups, and community organizations.*

- 1. What types of activities are in place to foster the participation of groups and organizations in the design, implementation, and evaluation of agency services and activities?

- 2. List the management staff who are actively involved in community partnerships and collaborations:

- 3. Aside from attending meetings, describe the efforts made to actively engage in collaborative activities with community partners:

- 4. What is the title of the person with the primary responsibility for developing and maintaining partnerships and collaborations with other organizations?

- 5. Describe the steps taken to fulfill the agency responsibilities for developing and maintaining relations with other organizations:

- 6. On what occasions does the agency use other facilities within the community to conduct functions and/or to provide services?

- 7. List the organizations in the community which provide funding or other resources to the agency:

- a) What process is used to recognize contributions such as financial and/or in-kind?

- b) What types of reports do contributors receive documenting the outcomes and benefits of their contributions?

8. What types of functions, services, and activities received the most positive press within the past two years?

Best Practice Questions:

1. Are there written MOUs or MOAs to define the role of the agency and the role of the partner? Yes No

2. Is an agency annual report distributed to partners and stakeholders? Yes No

Part Two: Fiscal Questions and Positive Indicators

Comprehensive Assessment - Fiscal Procedures

Federal Requirements

Public Law 105-285 Section 678D. Fiscal Controls, Audits, and Withholding:

- (1)...A State that receives funds under this subtitle shall—
- (A) *establish fiscal control and fund accounting procedures necessary to assure the proper disbursement of and accounting for Federal funds paid to the State under this subtitle, including procedures for monitoring the funds provided under this subtitle;*
 - (B) *ensure that cost and accounting standards of the Office of Management and Budget apply to a recipient of the funds under this subtitle;*
 - (C) *prepare, at least every year, an audit of the expenditures of the State of amounts received under this subtitle...;*
 - (D) *make appropriate books, documents, papers, and records ... for examination, copying, or mechanical reproduction....*

(2) AUDITS.—

- (A) *IN GENERAL.—... each audit... shall be conducted by an entity independent of any agency administering activities or services carried out under this subtitle;*
- (B) *SINGLE AUDIT REQUIREMENTS.—Audits shall be conducted under this paragraph in the manner and to the extent provided in chapter 75 of title 31, United States Code (commonly known as the ‘Single Audit Act Amendments of 1996’).*
- (C) *SUBMISSION OF COPIES.—Within 30 days after the completion of each such audit in a State, the chief executive officer of the State shall submit a copy of such audit to any eligible entity that was the subject of the audit at no charge, to the legislature of the State, and to the Secretary.*

Public Law 105-285SEC. 678F. Limitations on Use of Funds:

(a) CONSTRUCTION OF FACILITIES.—

- (1) *LIMITATIONS.—Except as provided in paragraph (2), grants made under this subtitle (other than amounts reserved under section 674(b)(3)) may not be used by the State, or by any other person with which the State makes arrangements to carry out the purposes of this subtitle, for the purchase or improvement of land, or the purchase, construction, or permanent improvement (other than low-cost residential weatherization or other energy-related home repairs) of any building or other facility.*
- (2) *WAIVER.—The Secretary may waive the limitation contained in paragraph (1) upon a State request for such a waiver, if the Secretary finds that the request describes extraordinary circumstances....*

Agency Instructions by Section

Sections A-L on the following pages, comprise the Fiscal Section for your CORE review. As you complete each section, please keep the requested documents available, as your assigned DOS Fiscal Field Representative will need them during the on-site review.

A copy of your current Fiscal Policy and Procedure Manual should be submitted to your assigned DOS Fiscal Field Representative one week before the scheduled on-site review.

As the document is completed, there are numerous questions regarding written policies and procedures. If there is a written policy, please indicate what manual the policy and/or procedure is located in and the applicable page number(s).

Section A - Records availability list:

Overall, **DO NOT** make copies - if a copy of something is necessary, your assigned DOS Fiscal Field Representative will request it during the review.

1. Major asset purchases do not have to be made with CSBG funds. Have the entire procurement folder available, including bids, selection process, and invoice for 5 purchases.
2. The last 12 months of bank statements (w/reconciliations) **only** for the general account; the most recent statement (w/reconciliations) for all other accounts.
3. A current Trial Balance and Balance Sheet to start with - not the General Ledger detail - if something specific is necessary, your assigned DOS Fiscal Field Representative will request it during the review.
4. Aged Accounts Payable should be current as of the review date
5. Aged Accounts Receivable should be current as of the review date.

Section B - Line of Credit: Complete in its entirety.

Section C - Cost Allocation: Leave blank-your assigned DOS Fiscal Field Representative will complete during the review.

Section D - Indirect Cost Rate: Complete in its entirety.

Section E – Procurement: Answer question 1 - your assigned DOS Fiscal Field Representative will complete the rest.

Section F - Bank Reconciliations: Complete questions #1, 2, 4, 5, 6 and 9. Your assigned DOS Fiscal Field Representative will complete the rest.

Section G - Independent Audit: Complete in its entirety - for the chart, please use the last three audits.

Section H - Cash Receipts: For the last 5 receipts from DOS for CSBG grants, complete the first 4 rows of the chart. Answer question #1.

Section I - Aged Accounts Payable and Accounts Receivable: Complete in its entirety.

Section J- Required Filings: Complete #1 & 2.

Section K- Insurance: Complete in its entirety.

Section L –Internal Controls: Complete in its entirety.

Section A: Records Availability List

The following is a list of records that will be reviewed by the DOS Fiscal Field Representatives during the visit and should be readily available (all reports should be through the most current month end unless otherwise noted):

Documents	Date/Time Period
<input type="checkbox"/> Agency and CSBG Budget	
<input type="checkbox"/> Asset Procurement Documentation (major purchases for past 12 months)	
<input type="checkbox"/> Fiscal Policies/Procedures Manuals	
<input type="checkbox"/> Bank Statements (past 12 months)	
<input type="checkbox"/> Bank Statement Reconciliations (past 12 months)	
<input type="checkbox"/> Line of Credit Statements (past 24 months)	
<input type="checkbox"/> Equipment Inventory Listing	
<input type="checkbox"/> Trial Balance and Current Balance Sheet	
<input type="checkbox"/> Accounting Department Organizational Chart with corresponding job descriptions	
<input type="checkbox"/> Indirect Cost Rate Proposal and Approval Letter and/or Cost Allocation Plan	
<input type="checkbox"/> Cash Disbursement Journals	
<input type="checkbox"/> Cash Receipts Journal	
<input type="checkbox"/> Aged Schedule of Accounts Payable	
<input type="checkbox"/> Aged Schedule of Accounts Receivable	
<input type="checkbox"/> Independent Audit (last 3 years) - including Management Letter and Accounts Receivable Detail	
<input type="checkbox"/> Independent Auditor's most recent Peer Review Report	
<input type="checkbox"/> General Liability Policy	
<input type="checkbox"/> Vehicle Insurance	
<input type="checkbox"/> Board/Staff/Volunteer Liability Insurance Policy	
<input type="checkbox"/> Bonding Insurance Policy	
<input type="checkbox"/> Authorized Signature List and Signature Cards	
<input type="checkbox"/> Calendar of Tax Filings	
<input type="checkbox"/> CHAR 500 - Annual Filing for Charitable Organizations (last filed) - replaced CHAR 497 – with proof of filing	
<input type="checkbox"/> IRS 990 - Return of Organization Exempt from Income Tax (last filed) – with proof of filing	
<input type="checkbox"/> IRS 990 - Return of Organization Exempt from Income Tax (last filed) – with proof of filing	
<input type="checkbox"/> IRS 5500 - Annual Return/Report of Employee Benefit Plan (last filed) – with proof of filing	
<input type="checkbox"/> IRS 941 - Employer's Quarterly Federal Tax Return (last 4 quarters) - with Proof of filing	
<input type="checkbox"/> NYS 45 - Quarterly Withholding, Wage Reporting & Unemployment Insurance Return (last 4 quarters) - with Proof of filing	

5. What approvals are necessary to access the line of credit?

6. What is the source of funds used to pay interest on the line of credit?

Comments:

Line of Credit – Positive Indicators

- There is sufficient cash to cover daily operations.
- Line of credit interest has not been charged to CSBG contracts. **(Reference: A-122, Attach B, Item #23 (a))**
- Line of Credit activity is reported monthly to the board of directors and executive director.

Best Practice

- There is a plan to pay down the line of credit within a reasonable timeframe.
- The line of credit has not increased over the past three years.
- The agency maintains an unrestricted cash reserve equal to three months of salary/fringe costs.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____
Review Date: _____

Section C: Cost Allocation

Review a sample of miscellaneous expenditures:

Cost Category	Vendor	Description	CSBG Amount	Total Amount	Allocation Method	Method Followed?	Comments
			\$	\$			
			\$	\$			
			\$	\$			
			\$	\$			
			\$	\$			

Comments:

Cost Allocation – Positive Indicators

- Procedures were implemented to determine allowability, allocability and reasonableness of costs. **(Reference: A-122, Attach A, #2, 3, 4; A-110, Subpart C, 21(b)(6))**
- The allocation base used best measures the relative degree of benefit for all benefiting functions. **(Reference: A-122, Attach A, D4(b))**
- The allocation is based on current data. **(Reference: A-122, Attach A, D4(b))**
- There is a written cost allocation plan that describes the methodology for allocating shared costs.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____
 Review Date: _____

Section D: Indirect Cost Rate

1. Does the agency have an indirect cost rate approved by the cognizant agency? Yes No

If yes, identify the cognizant agency:

2. What is the current rate? _____

Base? _____

3. Do the indirect costs charged conform to the rate agreement? Yes No

4. How are costs excluded per the established agreement handled?

5. Are positions charged to the indirect cost pool consistent with the approved agreement? Yes No

Comments:

Indirect Cost Rate – Positive Indicators

- Indirect costs charged are supported by a current negotiated indirect cost rate. **(Reference: A-122, Attach A, E2(a))**
- Indirect costs charged conform to the rate agreement. **(Reference: Negotiated Indirect Cost Rate Agreement, Section III, A Limitations)**
- Positions charged to the indirect cost pool are consistent with the approved agreement. **(Reference: Negotiated Indirect Cost Rate Agreement, Section III, A Limitations)**

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____
 Review Date: _____

Section E: Procurement

1. Does the agency have bidding/procurement procedures? Yes No

Last update:

2. Review Policies and Procedures Manual regarding Procurement Procedures and briefly describe:

3. For major purchases:

PO Number	Vendor Name	Amount of Purchase	Product Purchased	Purchase Authorized	Bids Received	Invoice matches PO	Cost allocated to programs	Comments
		\$	\$					
		\$	\$					
		\$	\$					
		\$	\$					
		\$	\$					

Comments:

Procurement – Positive Indicators

- There are written procurement procedures that provide requirements specified in applicable federal statutes. **(Reference: A-110, Subpart C 44(a))**
- There are written procurement procedures that provide for analysis of lease and purchase alternatives. **(Reference: A-110, Subpart C 44(a)(2))**
- There are written procurement procedures to make efforts to use small, minority owned businesses or women’s enterprises. **(Reference: A-110, Subpart C 44(b))**
- Procurement transactions are conducted in a manner that provides open and free competition. **(Reference: A-110, Subpart C 43 and CSBG Contract Appendix C, 3.01(c))**
- There is documentation of the performance of cost or price analysis for every procurement transaction reviewed. **(Reference: A-110, Subpart C 45)**
- The vendor selected is most responsive to the solicitation and most advantageous to the agency. **(Reference: A-110, Subpart C 43)**
- Formal competitive bidding has been structured for purchases over \$50,000 when CSBG funds are used. **(Reference: CSBG Contract Appendix C, 3.01(a)iii)**

Recommendations:

Observation:
Compliance Observation:
Recommendations:

DOS Reviewer Initials: _____
Review Date: _____

Section F: Bank Statement

Test Months Selected:

1. Number of bank accounts: _____

2. Type of bank accounts:

Bank Name	Account Number	Account Type	Program	Balance
				\$
				\$
				\$
				\$

3. Reconciliation: DOS
Month(s) Tested:

Account Number	Prepared by	Traced Cash to Bank Statement	Traced Cash to General Ledger	Verified Outstanding Checks	Verified Deposits in Transit	Verified Misc. Adjustments	Comments

4. Who is authorized to make telephone transfers?

5. Who has internet access to the bank accounts?

6. Who prepares the bank reconciliation?

7. Is there adequate separation of duties? Yes No

8. Does the agency conduct regular, timely reconciliation of its bank statements to its financial records? Yes No

9. Does someone not involved in the reconciliation process review and initial the reconciliation? Yes No

If yes, who is assigned this responsibility?

10. Do bank statements reflect any negative cash balances, overdrafts, or finance charges? Yes No

11. Do the above procedures trace to the Accounting policy and Procedures Manual? Yes No

12. Does the agency/contractor have balances (uninsured) in excess of the current FDIC limit? Yes No

13. Are checks cashed within a reasonable period of time?

Comments:

Bank Statement – Positive Indicators

- There are written procedures to safeguard assets by performing timely reconciliations. **(Reference: A-110, Subpart C, .21(b)(3))**
- The bank accounts are fully reconciled to the books and records on a monthly basis and are up to date. **(Reference: A-110, Subpart C, .21(b)(3))**
- Assets are safeguarded by limiting account balances to Federally Insured Limits. **(Reference: A-110, Subpart C, .21(b)(3))**
- There is adequate separation of duties involving cash. **(Reference: A-110, Subpart C, .21(b)(3))**
- Checks are disbursed when prepared.
- An individual not involved in the reconciliation process reviews and approves the reconciliation.

Best Practices:

- Bank statements do not reflect any negative cash balances, overdrafts, or finance charges.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____
 Review Date: _____

Section G: Independent Audit

1. Were annual audits conducted for the last three years in accordance with OMB Circular A-133 and submitted within the required time period? Yes No
2. Were all opinions unqualified? Yes No
3. Were management letters and audits presented to, discussed with and accepted by the Board of Directors prior to being submitted to funding sources Yes No
4. Was appropriate follow-up conducted for all findings and questioned costs? Yes No
5. Did the independent auditor perform any other services for the grantee? Yes No
6. Has the amount of net assets reported on the audit balance sheet decreased over the past three years?
 Yes No

7. Perform trend analysis of the current ratio:

Time Period			
Current Assets	\$	\$	\$
Current Liabilities	\$	\$	\$
Current Ratio	\$	\$	\$
(Shortfall)/Excess	\$	\$	\$

8. What are the significant reasons for the change in current ratio?

Comments:

Independent Audit – Positive Indicators

- Auditor opinions have been unqualified.
- Follow-up and corrective actions have been taken for findings and questioned costs. **(Reference: A-133, Subpart C 300(f) and 315(a))**
- The Board of Directors received and responded to findings and questioned costs. **(Reference: A-133, Subpart C 300(f) and 315(a))**
- Current ratio indicates that there are sufficient current assets to cover current liabilities.
- The annual audit is prepared and submitted in a timely manner. **(Reference: A-133, Subpart C 200(a) and 320(a))**

Best Practice:

- The amount of net assets reported on the balance sheet has remained consistent over the past three years.
- The agency regularly puts audit services out to bid or changes lead auditor in an effort to avoid using the same lead auditor for more than five consecutive years.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____

Review Date: _____

Section H: Cash Receipts

1. Physical verification of NYS DOS Payments:

	#1	#2	#3	#4	#5
Check/Ach Number					
Check Date					
Check Amount	\$	\$	\$	\$	\$
Deposit Date					
	Yes / No				
Deposit Slip Viewed					
On Bank Statement					
In General Ledger					

2. Does the agency collect cash? Yes No
- If yes, are numbered receipts provided? Yes No
- Is there a written procedure? Yes No

3. How often are bank deposits made?

Is there a written procedure? Yes No

Comments:

Cash Receipts – Positive Indicators

- There are written procedures to safeguard assets by properly handling and accounting for cash receipts. **(Reference: A-110, Subpart C, .21(b)(3))**
- Cash on hand is limited by prompt deposit of receipts.
- There is adequate separation of duties involving cash. **(Reference: A-110, Subpart C, .21(b)(3))**

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____
 Review Date: _____

Section I: Aged Schedules of Accounts Payable and Accounts Receivable

1. Review schedule of Accounts Payable:
Are there payables over 90 days old? Yes No
If yes, how much and why?

2. What percentage of payables are:
Current: _____ %
30-60 days: _____ %
60-90 days: _____ %
Over 90 days: _____ %

3. Review of schedule of Accounts Receivable:
Are there receivables over 90 days old? Yes No
If yes, how much and why?

4. What percentage of receivables are:
Current: _____ %
30-60 days: _____ %
60-90 days: _____ %
Over 90 days: _____ %

5. How often is this information presented to the Executive Director?

6. How often is this information presented to the Board of Directors?

Comments:

Aged Schedules of Accounts Payable and Accounts Receivable – Positive Indicators

- Payables are paid when due.
- Receivables are collected when due.
- Executive Director and Board of Directors receive timely information.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____

Review Date: _____

Section J: Required Filings

1. Federal Filings:

Filing	Due Date	Date Submitted	Confirmation Source
IRS 990			
IRS 5500			
IRS 941			

2. State Filings:

Filing	Due Date	Date Submitted	Confirmation Source
CHAR 500			
NYS 45			

3. Department of State Filings:

Filing	Most Recent Due Date	Date Submitted
Independent Audit		
Unaudited Financial Statements		
Annual Program Report		
Refunding Application		

4. How does the agency ensure that all required financial reports and tax filings are submitted to various government agencies?

Is there a written procedure? Yes No

Comments:

Required Filings – Positive Indicators

- There is an efficient, effective reporting system present to generate required reports. (Reference: A-133, Subpart C 300(d))
- IRS Form 990 is filed in a timely manner. (Reference: A-133, Subpart C 300(d))

Best practice:

- There is a written procedure to ensure all required financial reports and tax filings are submitted to appropriate government agencies on a timely basis.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____

Review Date: _____

Section L: Internal Controls

1. Did the most recent Vendor Responsibility Questionnaire disclose any issues? Yes No

a) If yes, were they resolved?

2. Are there written procedures which include fiscal and administrative controls? Yes No

3. Is there adequate separation of duties? Yes No

4. Is fiscal staff familiar with grant reporting requirements? Yes No

a) On what date was orientation provided?

b) Has fiscal staff received recent updates to grant requirements? Yes No

If yes, when (date)?

5. Is there an official written list of people authorized to sign documents on behalf of the agency? Yes No

a. What items are included on that list?

b. Where is the list maintained?

6. Is there a record retention policy? Yes No

7. Are fiscal records kept in a secure location? Yes No

a. Location of fiscal records:

8. Is cash kept in a secure location? Yes No

a. Is there a written procedure? Yes No

9. Is check stock kept in a secure location? Yes No

a. Is there a written procedure? Yes No

10. Are check signer and stamp kept in a secure location? Yes No

a. Is there a written procedure? Yes No

11. Describe the current plan to physically process and distribute payroll should a crisis occur which would cause the agency to be temporarily closed:

12. Is there a written travel and reimbursement policy? Yes No

a. What is the title of the person who reviews requests for reimbursement for the CEO/Executive Director for travel, meetings and conferences?

13. Is there an agency listing for all agency equipment? Yes No

14. Are identification tags affixed to equipment and portable assets? Yes No

15. Is a physical inventory of equipment conducted and compared to the inventory listing regularly? Yes No
If yes:

a. How often?

b. What is the title of the person responsible?

c. When was the last physical inventory conducted?

d. Is there a written procedure? Yes No

16. Are there written procedures to ensure program expenditures are accurately recorded and that expenditures do not exceed overall budgets? Yes No

17. How often are actual costs compared to budget?

a. Is there a written procedure? Yes No

18. How often are expenditure reports provided to:

Executive Director? _____

Program Directors? _____

Board of Directors? _____

a. Are there written procedures? Yes No

19. Who has access to agency credit cards (titles)?

a. How are agency credit card secured?

b. Is there a written procedure? Yes No

20. Are there inter-fund transactions? Yes No

a. If yes, how often are they reconciled?

b. Is there a written procedure? Yes No

21. Is a review conducted annually to determine and report unrelated business income?

a. Is there a written procedure? Yes No

22. Is there a written policy regarding investments? Yes No

Comments:

Internal Controls – Positive Indicators

- Internal controls were established and appear to safeguard assets. **(Reference: A-133, Subpart C 300(b))**
- The agency has a written fiscal policy and procedure manual which is followed.
- Inventory is recorded and updated as necessary. **(Reference: A-110, Subpart C 34(f)(1))**
- A physical inventory of equipment is taken and the results reconciled with the equipment records at least once every two years. **(Reference: A-110, Subpart C 34(f)(3))**
- The organization reviews income annually to determine and report unrelated business income.
- There are written procedures to ensure program expenditures are accurately recorded and that expenditures do not exceed overall budgets.
- There is a written travel and reimbursement policy.

Best Practice:

- There is a policy to identify authorized signatures for checks and other important fiscal records and documents.
- There is a written policy relating to investments.

Recommendations:

Observation:

Compliance Observation:

Recommendations:

DOS Reviewer Initials: _____

Review Date: _____

Part Three: Management Documents to Be Reviewed

Section I: Mission, Needs Assessment, Strategic Plan, and Work Plan

- Mission Statement
- Board minutes indicating discussion and approval of Mission Statement
- Board minutes indicating discussion and approval of Needs Assessment
- Board minutes indicating discussion and approval of Strategic Plan
- Strategic Plan
- Needs Assessments
- Current CSBG Work Plan (with current PPR data)
- Third or fourth quarter CSBG PPR from previous year
- Grantee Website (Mission Statement)

Section II: Board Governance

- Current board list
- Bylaws
- Individual board member files
- Documentation to support individual low-income sector board member selection and election
- Elected Public Official documentation to support public office held at the time of appointment to the board
- Letters of invitation to elected public officials
- Letters of invitation to private sector representatives
- Minutes for the past 12-18 months (full board and committee minutes)
- Board and committee meeting attendance records
- Board self-assessment document and related board minutes
- Code of ethics or conduct
- Board manual (or table of contents from manual)
- Certificate of Incorporation
- Copy of the directors and officers policy
- Sample board package
- Conflict of interest statement/policy
- Grantee Website – Board listed
- News Articles – Board related

Board Leadership - Supplemental Questions for Finance Committee

- Finance Committee Meeting Minutes
- Monthly Finance Committee reporting package

Section III: Human Resources Systems and Procedures

- Personnel Policies
- Personnel Files (random sampling of 10)
- Strategic Plan (regarding HR and training)
- CSBG work plan (regarding staff development and volunteer outcomes)
- Federal Notices
- Organizational chart
- Professional development plan
- List of employees who earned a degree or professional credential while employed by the agency
- Employee turn-over report for last 12 month period
- Exit interview questionnaire or
- Documentation on succession planning
- Grantee website (regarding job postings and volunteer opportunities)
- Wage comparability study
- Volunteer handbook/manual

Sample:

- Job Announcements
- Job Descriptions
- Evaluation (Blank copy)
- Training/Orientation Agenda
- Orientation package
- Staff meeting agenda or staff training agenda
- Sample time card/sheet
- Volunteer recruitment letter/notice
- Volunteer time sheet
- Volunteer job description

Section IV: Service Delivery

- Intake form(s) or system
- Customer assessment form(s) or system
- Report on agency-wide client demographics (e.g. last CSBG APR)
- Demographic data on county/service area (e.g. Census data on age, race, ethnicity, gender, etc)
- Grantee website (program related information)
- Sample Referral Form
- Customer Satisfaction Survey used by the agency
- Report generated from last customer survey completed

Section V: Information Technology

- Sample Reports (on outcomes used to generate PPR and APR)
- Computer Station
- Computer Security Policy
- Computer back-up procedure
- Computer training schedule or agenda
- Strategic plan pertaining to IT goals
- E-mail/internet policy statement regarding personal use by staff
- CSBG work plan regarding IT outcome

Section VI: Reporting and Evaluation

- List of computer software currently in use by programs and for fiscal operation
- Sample program reports provided to the CEO and board
- ROMA training schedule or agenda
- ROMA outcome reports used by CEO and program managers
- Annual agency report to the community

Section VII: Emergency Planning

- Disaster Preparedness Plan
- Evacuation plans
- County emergency plan
- Fire Drill Log
- Emergency Procedure Training Log

Best Practice

- Business Continuity Plan

Section VIII: Community Partnerships

- Sample newspaper articles on activities with partners
- Sample correspondence
- Sample report to partners
- List of boards, task forces, outside committees, etc. where the agency is represented
- Sample MOUs or MOAs signed by partners
- Strategic plan regarding partnership goals
- CSBG work plan regarding partnership outcomes
- Distribution list for agency annual report, if applicable

Part Four: Summary of Management Positive Indicators (For DOS-DCS Use Only)

Section I: Mission, Needs Assessment, Strategic Plan, and Work Plan

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

1. Programs are consistent with the agency's mission.

2. A variety of stakeholders (board of directors, staff, community, other organizations) have the opportunity to give input in the development of the mission statement and strategic plan.

3. A variety of stakeholders (board of directors, staff, community, other organizations) have the opportunity to give input in the development and implementation of the needs assessment.

4. A broad based needs assessment is regularly conducted and a system is in place to develop or expand programming in response to the data collected.

5. The Strategic Plan sets goals and measurable objectives based on needs assessment data and the mission of the agency.

6. The Strategic Plan establishes an evaluation process with performance indicators to measure progress.

7. The CSBG work plan is consistent with the agency needs assessment.

8. There is a system for determining planned outcomes on the CSBG work plan.

9. Most outcomes in the work plan for the previous year were within 20% of expected number to be achieved.

10. Agency is on track to accomplish projected work plan outcomes.

Best Practice:

- The work plan includes an administrative page(s) that identifies goals and objectives of the strategic plan.

- Most outcomes in the work plan for the previous year were within 10% of expected number to be achieved.

Additional Comments:

Section II: Board Governance

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

A. Composition and Selection Process

1. Board recruitment and composition complies with 42 U.S.C. 9901 et seq. §676B.
2. The board follows the bylaws article pertaining to board composition and selection process that are consistent with federal statute.
3. Board members are selected by the entity.
4. Board selection process of public sector representatives complies with 42 U.S.C. 9901 et seq. §676B.
5. Board selection process of private sector representatives complies with 42 U.S.C. 9901 et seq. §676B.
6. Board selection process of low-income sector representatives complies with 42 U.S.C. 9901 et seq. §676B and reflects Maximum Feasible Participation.
7. If chosen to represent a neighborhood, low-income representatives reside in the neighborhood represented.
8. Elected public officials were in public office at the time of their selection.
9. Private sector members represent groups and interests critical to the agency.
10. Board membership is diverse and represents the composition of the community.

Best Practice:

- Of those representing the low-income sector, the majority are low income themselves.
- The representatives of the low-income sector are indicative of the racial and ethnic composition of customers served by the agency.
- Of those represented in the low-income sector, several have a leadership role on the board or a committee.

B. Duty of Care, Loyalty, and Obedience

1. Bylaws are compliant and consistent with NYS NPCL.

2. Board members receive financial reports at every board meeting.
3. Board monitors internal financial controls.
4. Board approves agency-wide budget and program budgets developed by management and program staff.
5. Board is involved with the preparation of the New York State Vendor Responsibility Questionnaire.
6. Board ensures that the use of funds by the agency is in compliance with requirements of each funding source and is appropriate to the mission of the agency.
7. Board or committees approve program work plans and outcomes prior to submission to funding sources.
8. The board regularly reviews staff program reports to ensure the goals and targets are achieved.
9. The full board actively participates in planning, implementing, and evaluating programs, services and activities provided by the agency as outlined in IM 82.
10. Board participates in the development of a community needs assessment.
11. Orientation for new board members is provided.
12. Board has clear conflict of interest policies and established procedures for disclosures.
13. Board is aware and informed of any current or potential lawsuits or claims against it.
14. Legal counsel is available to the board.
15. Systems are in place to assure compliance with local, state, and federal laws and regulations.
16. Board reviews, updates, and approves changes to the personnel policies and practices.
17. The board conducts a regular evaluation of the CEO /executive director.
18. Board members actively advocate on behalf of the agency.

Best Practice:

- The board conducts a regular self-assessment to review compliance with bylaws and policies to ensure the agency is meeting the needs of its customers and other stakeholders.
- Bylaws are reviewed annually by the board and updated as needed.
- All board members serve on at least one committee.
- Agency has a process to safeguard against board members using "inside knowledge" or information to secure employment or service.
- Board evaluates the effectiveness of programs as demonstrated by the elimination or addition of programs when appropriate.
- Agency carries directors' and officers' liability insurance.
- The agency puts audit services out to bid in an effort to avoid using the same audit firm for more than three consecutive years.

C. Meetings

1. Board meetings are scheduled and agendas are sent out in advance of meetings.
2. Minutes of board meetings are prepared and maintained in accordance with agency bylaws and in compliance with New York State Not-for-Profit Corporation Law.
3. All board members are provided with copies of minutes.
4. Minutes accurately record board activities.
5. Agency has an attendance policy and attendance is taken at each meeting.
6. A quorum is present at each meeting.
7. Board members regularly attend board meetings.
8. A process is used to communicate with members who are absent when major decisions are made at a board meeting.

Best Practices:

- Regular meetings are open to the public.

- Staff members are encouraged to attend board meetings.

Board Leadership – Survey Responses

- 1. Board members receive information in an adequate time frame to make decisions during board meetings.

- 2. Board members receive updated information on changes to laws/rules/regulations impacting the agency and its programs.

- 3. Board members receive a copy of Certificate of Incorporation, Bylaws, Personnel Policies, Fiscal Manual, and Strategic Plan.

- 4. Board members are made aware of opportunities for board training.

- 5. Board members are aware of the agency’s annual budget.

Board Leadership - Supplemental Questions for Finance Committee

- 1. A finance committee meets regularly. Reports are sufficient to provide fiscal oversight.

- 2. Training on relevant accounting topics is made available.

- 3. Finance committee receives budgets with ample time to review prior to approval.

- 4. The board, or appropriate committee, is responsible for selecting and hiring the firm to audit agency books and records.

- 5. Finance committee reviews fiscal internal controls to ensure the proper conduct of the fiduciary responsibilities of the board.

- 6. The finance committee receives monthly information on the line of credit.

Additional Comments:

Section III: Human Resources Systems and Procedures

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

1. Working conditions, work rules, practices, and policies contribute positive response from staff.
2. The agency has written personnel policies which are regularly reviewed and updated.
3. Workforce is inclusive and representative of the population served.
4. Ethnicity, culture, and diversity are recognized and training is provided.
5. Background and reference checks are performed for all staff and updated as needed.
6. New employees are considered temporary until background and reference checks are completed.
7. The agency provides copies of, or access to, written personnel policies to board and staff.
8. There is a grievance policy in place and staff members are familiar with the process.
9. Staff members acknowledge in writing that they have read the personnel policies.
10. The agency maintains records in a secure location with restricted access.
11. Wage and salary scales are adequate to obtain and retain the staff necessary to carry out the work of the agency.
12. Job descriptions contain measurable performance indicators and include qualifications, duties, and supervisory relationships.
13. Professional advancement opportunities are available within the agency.
14. More than 10% of staff members have earned degrees, certificates, and/or credentials while employed with the agency.
15. There are no legal actions on behalf of staff or former staff pending.

- 16. Executive Director meets periodically with staff and maintains contact with all levels of agency operation.
- 17. Program staff meets regularly.
- 18. Staff turnover of senior level staff is 10% or lower.
- 19. Staff turnover of middle management staff is 15% or lower.
- 20. Staff turnover of frontline staff is 20% or lower.
- 21. There are opportunities for program participants to volunteer.
- 22. The agency has a clearly defined purpose and role for volunteers.
- 23. Background checks are performed for volunteers working in programs serving children.
- 24. There is a process to assess the value of volunteer time used as an in-kind contribution.
- 25. There are no legal actions on behalf of volunteers or former volunteers pending.

Best Practices:

- The CSBG work plan includes staff development outcomes.
- The CSBG work plan includes volunteer related outcomes.
- The agency has a written succession plan for key leadership and program positions.

Additional Comments:

Section IV: Service Delivery

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

1. The customer service areas are welcoming and comfortable.
2. Those served reflect the demographics of the entire service delivery area.
3. Services reflect needs as identified by low-income persons and communities served.
4. Customers are treated with courtesy and their privacy is respected.
5. Agency maintains active outreach to the community.
6. Agency has an integrated intake process to provide a variety of services with minimal paperwork.
7. Customers can obtain a variety of services directly through the grantee and/or by referral.
8. There are established partnerships with other organizations to enable cross referral for services.
9. Customers sign and date consent forms to release information for internal and external referrals.
10. Follow up is carried out on all internal and external referrals.
11. Agency has a process for reviewing and responding to suggestions, comments, and perceptions of employees.

Best Practice:

- Agency has a universal intake and assessment process used by all programs.
- There is an agency-wide comprehensive approach for intake and assessment to identify and address customer needs.
- Program software can generate referrals and report outcome of referrals.
- Program software can track customer progress/outcomes.

Additional Comments:

Section V: Information Technology

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

1. Grantee has the technology and equipment necessary for program planning, implementation, and reporting.

2. Grantee has the capacity to keep up with the rapidly changing technology, including financial resources and technical expertise.

3. Staff access to technology (Ex. Computers, e-mail, internet, program software) improves communication and service delivery.

4. Grantee made efforts to link individuals and families to computers.

5. Computer systems are protected and are backed up regularly.

6. Agency has software to accurately collect, track, and report data.

7. Computers are networked across the agency.

Best Practices:

- Computerized systems for program and fiscal reporting are integrated to provide managers with the information necessary for decision making.

- The use of technology has improved service delivery by providing program staff with increased access to customer intake and assessment information to provide needed services.

Additional Comments:

Section VI: Reporting and Evaluation

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

- 1. Performance outcomes are reported accurately.
- 2. There is process to accurately report unduplicated customers.
- 3. There is an assessment process to identify underperforming programs.
- 4. ROMA training is provided to appropriate staff.
- 5. ROMA outcome data is used by managers to evaluate agency programs and agency capacity to achieve results.
- 6. Agency has an effective process to collect, track and document results.

Best Practices:

- Agency has a ROMA trainer on staff and/or regularly arranges for ROMA training for staff.
- The CEO and program managers use information in reports to monitor program progress.
- Program data and agency accomplishments are included in the agency's annual report to the community.

Additional Comments:

Section VII: Emergency Planning

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

- 1. Grantee has an emergency /disaster plan that covers a variety of scenarios.
- 2. Training is provided to staff on emergency procedures.
- 3. Fire drills and other evacuation procedures are conducted regularly.
- 4. Exits are clearly marked.
- 5. Grantee is an active partner with the county emergency management office.

Best Practice:

- Grantee has a written Business Continuity Plan that will allow services and administrative functions to be carried out under a variety of emergency situations.

Additional Comments:

Section VIII: Community Partnerships

(Check only if indicator is met. Provide a brief explanation if met, a recommendation if not met.)

- 1. Grantee board and staff serve on boards, committees, and work groups of other agencies.
- 2. Services and activities demonstrate partnerships with other groups, including faith-based and religious organizations.
- 3. Grantee partners with a variety of entities.
- 4. Community groups and organizations sponsor and support functions conducted by the agency.
- 5. Formal partnerships are recognized by written agreements.
- 6. Major groups and interests in the community are represented on the board of directors.
- 7. Contributors are recognized for their donations or service to the agency.

Best Practice:

- Partners who participated in the CORE survey rated the grantee highly (good or excellent) in all areas.
- The grantee has signed MOUs or MOAs that provide detailed descriptions of the scope and roles in the partnerships
- Partners and stakeholders are provided with the grantee’s annual report.

Additional Comments:

Summary of Result Management Assessment

<u>Agency Planning</u>	<u>Board of Directors</u>	<u>Human Resources</u>
<p>Thriving</p> <input type="checkbox"/> Systematic and regular feedback. <input type="checkbox"/> ROMA integrated. <input type="checkbox"/> Strategic planning. <input type="checkbox"/> Timely submission of reports. <p>Safe</p> <input type="checkbox"/> Clear vision; little action. <input type="checkbox"/> Regular data review. <input type="checkbox"/> Feedback system. <input type="checkbox"/> ROMA used. <input type="checkbox"/> Multi-year planning. <input type="checkbox"/> Timely submission of reports. <p>Stable</p> <input type="checkbox"/> Required feedback. <input type="checkbox"/> ROMA language. <input type="checkbox"/> Annual planning. <input type="checkbox"/> Self-assessment performed/implemented. <input type="checkbox"/> Reports occasionally late. <p>Vulnerable</p> <input type="checkbox"/> Little/no feedback. <input type="checkbox"/> No outcomes/results. <input type="checkbox"/> No planning beyond grant objectives. <input type="checkbox"/> Probation status needs intervention. <input type="checkbox"/> Reports consistently late. <p>In Crisis</p> <input type="checkbox"/> No feedback/ignore feedback. <input type="checkbox"/> Not meeting simple goals/objectives. <input type="checkbox"/> No planning; totally reactive. <input type="checkbox"/> Unwilling to change. <input type="checkbox"/> Needs strong outside intervention. <input type="checkbox"/> No reports. <p>Agency Status: _____</p> <p>Additional comments: _____ _____</p>	<p>Thriving</p> <input type="checkbox"/> Board creative. <input type="checkbox"/> Advocate for poor. <input type="checkbox"/> Set direction. <input type="checkbox"/> Advocates for agency. <input type="checkbox"/> Know and accept board and role responsibilities. <input type="checkbox"/> Staff attends board meeting and provides information. <input type="checkbox"/> Board is kept informed and understands all financials. <p>Safe</p> <input type="checkbox"/> Committed to serving poor. <input type="checkbox"/> Pursue direction. <input type="checkbox"/> Belief in agency and its staff. <input type="checkbox"/> Board knows & understands agency's programs. <input type="checkbox"/> Board is kept informed & understands all financials. <p>Stable</p> <input type="checkbox"/> Understand poverty. <input type="checkbox"/> Stay on course. <input type="checkbox"/> Participate; don't micromanage. <input type="checkbox"/> Info discussed regularly. <p>Vulnerable</p> <input type="checkbox"/> Apathetic. <input type="checkbox"/> Micromanage or fail to do basics. <input type="checkbox"/> Lack faith in staff or aren't told truth. <input type="checkbox"/> Needs board training. <input type="checkbox"/> Lack of financial discussion. <p>In Crisis</p> <input type="checkbox"/> Disagree with CAA philosophy. <input type="checkbox"/> Micromanage. <input type="checkbox"/> Don't attend. <input type="checkbox"/> Corrupt. <input type="checkbox"/> Incompetent. <input type="checkbox"/> "Rubber Stamp". <p>Agency Status: _____</p> <p>Additional comments: _____ _____</p>	<p>Thriving</p> <input type="checkbox"/> Staff creative. <input type="checkbox"/> Plans for staff development. <input type="checkbox"/> Excellent controls. <input type="checkbox"/> Exemplary information. <input type="checkbox"/> Very little staff turnover. <p>Safe</p> <input type="checkbox"/> Staff morale high. <input type="checkbox"/> Staff trained. <input type="checkbox"/> Controls assure compliance. <input type="checkbox"/> Adequate information. <input type="checkbox"/> Staff competent and committed. <input type="checkbox"/> Little staff turnover. <p>Stable</p> <input type="checkbox"/> Staff competent. <input type="checkbox"/> Weak controls; functioning. <input type="checkbox"/> Little information shared. <input type="checkbox"/> Some staff turnover. <p>Vulnerable</p> <input type="checkbox"/> Staff lacks skills. <input type="checkbox"/> Controls are inconsistent. <input type="checkbox"/> No Information shared. <input type="checkbox"/> May need staff changes. <input type="checkbox"/> High staff turnover. <p>In Crisis</p> <input type="checkbox"/> Staff incompetent. <input type="checkbox"/> No controls. <input type="checkbox"/> No information shared. <input type="checkbox"/> High staff turnover <p>Agency Status: _____</p> <p>Additional comments: _____ _____</p>

Programs and Services

Thriving

- Innovative programs.
- Results oriented.
- Improvement sought.
- Best Practices.

Safe

- Programs grow.
- Change oriented.
- Fulfills commitments.
- Effective practices.

Stable

- Agency no longer in danger.
- Programs stable.
- Grant oriented.
- Delivers service.
- People are served.
- Commitment to change.
- Addresses organizational weaknesses.

Vulnerable

- Programs stagnant.
- Do not consistently meet grant goals.
- Inconsistent practice.
- People not served.

In Crisis

- People not served.
- Programming does not meet funder standards.
- Ineffective/harmful practices.
- Misrepresentation of activity.

Agency Status: _____

Additional comments: _____

Community Relations

Thriving

- Provide leadership.
- Strong, respected advocate.
- Visible and influential in the community.
- Facilitates and participates in collaborative responses to community problems.

Safe

- Partnerships and networking.
- Seen as positive.
- Some advocacy.

Stable

- Attends meetings.
- Neutral image.
- Little advocacy, but some education.

Vulnerable

- No regular contact.
- Negative image.
- No advocacy or community effort for poor.

In Crisis

- Excluded from community activity.
- Seen as corrupt or incompetent.
- Seen as not being of assistance to the poor.

Agency Status: _____

Additional comments: _____

Financial Management

Thriving

- Highly diverse base.
- Strong reserve.
- Excellent controls.
- System is responsive.

Safe

- Some diversity in funds.
- Adequate reserve.
- Adequate controls.
- System is responsive.

Stable

- Funds cover activities.
- Little reserve.
- Controls weak /non-functioning.
- System response is timely most of the time.

Vulnerable

- Limited funding base/tight.
- Controls not functioning consistently.
- Cannot cover expenses; deficit spending.
- Borrowing for operating expenses.
- System cannot respond in timely manner.
- No reserve funds.

In Crisis

- Line of credit recalled.
- Borrowing for operating expenses.
- No controls.
- No systemic response capability.
- Corruption.

CHECK ALL THAT APPLY

Agency Status: _____

Additional comments: _____

This information is a fiscal assessment based on information presented and reviewed. This rating in no way explicitly implies an official credit rating for the agency, rather information to be used in fiscal planning activities.

Part Five: Surveys

Board Leadership - Survey Questions

Please respond to the following questions completely. The information will be used to determine the collective understanding of the functions, roles, and responsibilities of the board of directors.

Individual

1. How long have you been a board member?

- Less than 1 year
 1 to 4 years
 5 to 9 years
 10 years or longer

2. What sector do you represent on the board? Please check:

- Public
 Low-Income Individuals and Families
 Private
 Do not know

3. Do you provide a report to the person, agency, or constituency you represent? Yes No

4. Please explain the process used to seat you on the board.

5. Do you have a copy of the following agency documents:

- | | | |
|---------------------------------|------------------------------|-----------------------------|
| Certificate of Incorporation | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Bylaws | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Board Procedure/Manual | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Personnel Policies & Procedures | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Fiscal Manual | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Strategic Plan | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Meetings

6. How often are board meetings held?

7. Are the length and frequency of meetings adequate to complete the business of the agency? Yes No

8. Is the information provided, prior to and during the board meetings, adequate for the decisions reached at the meeting? Yes No

9. How many days prior to a board meeting do you receive the "board packet" or information in preparation of the meeting?

- Less than 5 days
 5 to 7 days
 8 to 13 days
 14 days or more

10. What is the process used to communicate with board members who are absent when major decisions are made at board meetings?

11. Have you ever received information which you feel is incomplete or inaccurate? Yes No

12. If yes, how is this dealt with?

13. Where are the official minutes of the agency kept?

14. Are regular meetings open to the public? Yes No

15. If yes, how does the public learn of meeting dates and time?

- Posted at the agency
- Posted on agency website
- Advertised in local newspaper

Other (Specify):

16. Do members participate in board and committee meetings via telephone or other electronic means? Yes No

17. What is the role of the executive director at the board meeting?

18. What is the role of the board chair at the meeting?

Governance

19. What procedure is used to identify and disclose any potential or actual conflict of interest?

20. Are you a member of any board committees? Yes No

21. How frequently does each committee meet? Monthly Quarterly As needed

Other (Specify):

22. Are minutes kept for committee meetings? Yes No

23. Does the executive director receive a periodic performance review? Yes No

24. Did you participate in the performance review? Yes No

25. If yes, please describe your role in the review:

26. Does the agency have directors' and officers' liability insurance? Yes No I don't know

Planning

27. What are your responsibilities as a member of the board of directors for program planning, implementation, and evaluation?

28. What are your responsibilities as a member of the board of directors for agency budget planning?

29. Does your agency have a contingency plan in case of a natural disaster or emergency situation?

Yes No I don't know

30. If yes, please describe:

31. Do you have a role in the development of the community needs assessment? Yes No

32. If yes, please describe:

33. Do you have a role in the development of the strategic plan? Yes No I don't know

34. If yes, please describe:

Board Development & Training

35. Did you receive orientation as a new member? Yes No

36. If yes, from whom?

37. Did you receive training on the following:

- | | | | |
|-----------------------------|------------------------------|-----------------------------|--|
| Conflict resolution | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I would like to receive this training |
| Parliamentary procedures | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I would like to receive this training |
| Board governance | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I would like to receive this training |
| Internal control procedures | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I would like to receive this training |
| Fiduciary responsibilities | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I would like to receive this training |

Other (Specify):

38. Did you receive a copy of HHS Information Memo 82? Yes No

39. Did you receive a copy or watch the CSBG board video developed by NYSCAA and New York State Council on Community Services? Yes No

40. Are you made aware of trainings available to board members? Yes No

41. How do you learn about major changes in laws/rules/regulations impacting your agency and its programs?

42. When was the last board self-assessment conducted?

43. Did it include a compliance review of:

- | | | | |
|----------------|------------------------------|-----------------------------|---------------------------------------|
| Bylaws | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I don't know |
| Agency Mission | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I don't know |
| CSBG Act | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> I don't know |

44. Has the board self-assessment resulted in any additional trainings/resources for board members?

- Yes No I don't know

45. If yes, which trainings have been conducted?

Fiscal Controls

46. Have you participated in review of the following (Check all that apply):

- Cost allocation plan
- Indirect cost proposal
- Contracts
- Grant applications
- Vendor Responsibility Questionnaire
- IRS form 990
- Annual Audit
- Travel Policy
- CEO's contract/comp package

47. What is the annual agency budget?

48. What is the major source of funding (Check one):

- Federal grant
- State grant
- Local government grant
- Private grant

Other (Specify):

49. Is the agency operating at a deficit or with a surplus? Deficit Surplus I don't know

50. Does the finance officer provide reports of income and expenses to the board? Yes No

51. If yes, how often?

52. Did you receive training to understand financial reports and the audit? Yes No

53. If yes, who provided the training?

- CFO/Finance Director
- CEO/Executive Director
- Auditor
- Board Treasurer

Other (Specify):

54. Is the audit report presented to the full board by the auditor? Yes No I don't know

55. Who hires the auditor?

- CFO/Finance Director
- CEO/Executive Director
- Finance or Audit Committee
- Board of Directors
- I don't know

56. Do you receive a copy of the audit? Yes No

57. Did you receive a copy of the management letter? Yes No

58. How is the board informed of concerns raised by funding sources regarding expenditure of funds or compliance with regulations or policies?

59. Who is responsible for signing agency checks?

60. Who approves executive director expenses?

61. Is the IRS Form 990 filed in a timely manner? Yes No I don't know

62. When is the IRS 990 due?

Date:

63. Are there any legal actions pending against the agency? Yes No I don't know

64. If yes, please explain

65. Does the board review and approve all substantial agency transactions? Yes No

66. Are you a member of the finance committee? Yes No *If no, go to question 87*

Board Leadership - Supplemental Questions for all Finance Committee Members

Note: Responses will be summarized to collectively respond to each question without specific reference to the individual.

67. How many members are on the finance committee?

68. Is the composition of the committee reflective of the tripartite board? Yes No

69. How often does the committee meet?

- Monthly Just prior to each board meeting As needed
 Bi-monthly Quarterly Other

70. What items are routinely covered by the committee?

71. Are the minutes of committee meetings regularly provided to the board? Yes No

72. Has the committee received or attended any specialized fiscal training? Yes No

73. If yes, what training and who provided it?

74. Does the committee review and approve budgets prior to submission to funding sources? Yes No

75. Is there ample time to conduct a thorough review prior to submission? Yes No

76. Does the committee analyze expenditure reports and provide a report to the board? Yes No

77. Does the committee review the salary structures for all positions? Yes No

78. Is there a monthly report on the agency line of credit? Yes No

79. Does the committee use the agency's fiscal manual during meetings? Yes No

80. Does the committee receive regular reports on the status of the bank accounts? Yes No

81. Does the committee review credit card statements? Yes No

82. Are financial operations reviewed periodically? Yes No

83. If yes, what is the role of the treasurer or the chair of the finance committee?

84. What role does the committee have in selection and hiring of the Independent Auditor?

85. How does the Independent Auditor present the audit upon completion? How often?

- Presents to the finance committee only
- Presents to the full board
- Annually
- Other

86. How often is an Independent Auditor selected?

- Annually
- Every three years
- Every five years
- Other
- I don't know

87. ADDITIONAL COMMENTS:

Thank you for participating.

Customer Survey

Surveys will be provided to the grantee at least 30 days prior to the on-site review. Grantee will distribute surveys to customers along with an envelope so that responses will be kept confidential. Responses should be returned to the program analyst before the completion of the review.

The questions below are intended to gather information on what steps should be taken to increase the quality of services provided by local agencies. Your responses will help us to make sure the right mix of services and activities are provided to stabilize families, improve self-sufficiency and revitalize communities. Your assistance in completing this survey is appreciated. Please answer all the questions. Your responses will be kept confidential.

If you have a concern, please write to:

NYS Department of State
 Division of Community Services
 One Commerce Plaza
 99 Washington Avenue, Suite 640
 Albany, NY 12231

Please check the following:

1. Gender: Male Female

2. Age Group: Under 18 18-23 24-44 45-54 55-65 66+

3. Race/Ethnicity: White Black Hispanic Asian Native American
 Multi Race
 Other (please specify):

4. Work Status: Employed Unemployed Retired

5. How did you learn about the agency?
 Family/friend Agency brochure Media
 Referred by another agency Internet
 Other (please specify):

6. How many times have you received services from the agency?
 First Visit 2-4 times 5+ times
 Other (please specify):

7. What types of assistance have you or your family received from this agency? (Check all that apply)
 Employment Related Services Housing Related Services Food and Nutrition Services
 Emergency Shelter Crisis Intervention Health Care and Health Insurance
 Child Care Head Start Child and Youth Services
 Domestic Violence Services Services for Senior Citizens Transportation Services
 Small Business Start-up First Time Homeowners Foreclosure Prevention
 ESL (English as a Second Language) GED Literacy/Tutoring
 Financial Literacy Budget Counseling Utilities Assistance/HEAP
 Income Tax Assistance Applying for Benefits
 Other (please specify - optional):

8. Did you fill out more than one intake or application form to receive multiple services? Yes No

9. When you first came to the agency did you complete a comprehensive assessment to document all the needs of yourself and your household? Yes No

10. Have you received a referral to another agency for a program or service not offered by this agency? Yes No

11. Did the services provided by this agency or by referral meet your needs? Yes No

12. If no, please explain:

13. Were you treated courteously? Yes No

14. Was your privacy respected? Yes No

15. Were multilingual services or staff available if needed? Yes No Not Applicable

16. Was the customer service area comfortable and welcoming? Yes No

17. Do the locations and hours of agency operation make it easy to obtain services? Yes No

18. If no, please explain:

19. Were you asked to complete a satisfaction survey after you were assisted by the agency? Yes No

20. Have you been asked to participate in the following:

- Needs assessment process or survey Yes No
- Strategic planning process (focus group or survey) Yes No
- Program design process Yes No
- Program evaluation process Yes No
- Volunteer activity Yes No
- Serve on the board of directors or advisory council Yes No

21. Do you believe the agency helped to improve the conditions in which low-income people live?

- Yes No Unable to tell No opinion

22. What suggestions do you have to improve the quality of services provided by the agency?

Thank you. Your participation is appreciated.

Community Partnership Survey

Community Partners should complete and return the survey to the assigned program analyst. Responses will be summarized under each category without identifying the partner. Source documents will be maintained by the assigned program analyst. Information shared in confidence will not be included, but will be forwarded to the Director of the Division of Community Services for appropriate action.

1. Type of Entity:

- Not-for-profit human services
- Municipality/unit of government
- Religious organization
- Civic organization
- Business or for-profit
- Professional service
- Task Force
- Commission
- Private foundation
- Other (please identify):

2. Nature of partnership (Who does what for whom?):

3. Length of time this partnership has existed:

- Less than 1 year
- 1-3 years
- 4-5 years
- More than 5 years

4. Who initiated the partnership, the CAA or your organization?

- CAA
 My organization
 I don't know

5. How was the partnership initiated?

- Request for funding
- Serving on joint task force or committee
- Attendance at function
- Served on the board
- Former staff member
- Other (please explain):

6. Is there a financial relationship? Yes No

7. Are there signed Memoranda of Understanding or contracts? Yes No

8. Does the CAA use your facility to operate programs or provide services? Yes No
9. How would you rate the agency on the following?
- | | | | |
|-------------------------------|------------------------------------|-------------------------------|-------------------------------|
| Quality of Service | <input type="checkbox"/> Excellent | <input type="checkbox"/> Good | <input type="checkbox"/> Fair |
| Responsiveness of Local Needs | <input type="checkbox"/> Excellent | <input type="checkbox"/> Good | <input type="checkbox"/> Fair |
| Professionalism of Staff | <input type="checkbox"/> Excellent | <input type="checkbox"/> Good | <input type="checkbox"/> Fair |
| Community Reputation | <input type="checkbox"/> Excellent | <input type="checkbox"/> Good | <input type="checkbox"/> Fair |
10. Do you ever attend the agency's board meetings? Yes No
11. Did you or someone from your organization participate in the agency's strategic planning process? Yes No
12. Did you get a copy of the final strategic plan? Yes No
13. Did you or someone from your organization participate in the agency's needs assessment process? Yes No
14. Did you get a copy of the final needs assessment? Yes No
15. Did you or someone from your organization receive a copy of the agency's annual report? Yes No
16. What do you feel is the most important service this agency provides for the community?
-
17. Describe your recommendations, if any, for improvement:
-

Thank you. Your participation is appreciated.

Staff Survey

Note: Responses will be summarized to respond collectively to each question without specific reference to the individual.

1. What is your job title?

- Deputy Director Program Manager Program Coordinator Program Specialist
 Family Worker Teacher Teacher's Aide/Assistant Clerical Staff Fiscal Staff
 Housing/Weatherization Staff Custodial Staff

Other (please specify):

2. How long have you held this title?

- Less than 1 year
 1 to 4 years
 5 to 9 years
 10 years or longer

3. How long have you been employed at the agency?

- Less than 1 year
 1 to 4 years
 5 to 9 years
 10 years or longer

4. Were you provided an employee orientation? Yes No

5. Please check all documents received when you were first hired:

- Personnel and Policy Manual
 Employee Handbook
 Job Description
 Agency's Mission Statement
 List of agency programs and activities
 Other:

6. When was your last performance appraisal?

7. Is the process: Formal Informal

8. Are you familiar with the agency's grievance policy? Yes No

9. Are you a supervisor? Yes No *If no, please proceed to question 17*

10. How many staff members are in your unit/department?

11. Is there a budget for your unit/department? Yes No

12. If yes, who prepares the budget?

13. Are you given a monthly expenditure and/or budget comparison report? Yes No

14. Are staff meetings conducted in your unit/department? Yes No

15. Who conducts the meetings?

16. Do you attend agency board meetings regularly? Yes No

17. What provisions are made for staff to communicate ideas, suggestions or concerns to management?

Please explain:

18. Are employees recognized or acknowledged for their accomplishments? Yes No

19. If yes, in what ways:

20. Is staff development and training both voluntary as well as mandatory? Yes No

21. If no, please explain:

22. Did you participate in the following:

Development of the mission statement Yes No

Strategic planning process Yes No

Community Needs Assessment process Yes No

23. Have you received training or information on the following topics:

Diversity/cultural sensitivity Yes No

Resolving conflicts Yes No

Agency's grievance procedures Yes No

Agency's whistleblower policy Yes No

Agency's Cyber Security procedures Yes No

Emergency procedures Yes No

24. Do working conditions and practices make this a good place for you to work? Yes No

25. What suggestion(s) would you make to improve the following areas:

Service Delivery

Outreach

Management

Working Conditions

26. Please feel free to provide suggestions on improvements for the state office and/or your CAA.

Thank you for participating.

8. ¿Llenó usted más de un formulario de solicitud para recibir servicios múltiples? Sí No
9. ¿Cuando usted llegó por primera vez a la agencia, completó una evaluación total exhaustiva para documentar todas las necesidades de usted y su familia? Sí No
10. ¿Recibió usted un referido a otra agencia para un programa o un servicio no ofrecido por esta agencia? Sí No
11. ¿Los servicios prestados por esta agencia o por la agencia que fue referido, compensaron sus necesidades? Sí No
12. Si contesta no, por favor explique:
-
13. ¿Se le trato cortésmente? Sí No
14. ¿Fue su privacidad respetada? Sí No
15. ¿Estaban disponibles, en caso de necesidad, los servicios bilingües o del personal. Sí No No me Aplica
16. ¿Fue el área de servicio al cliente cómodo y acogedor? Sí No
17. ¿Se le hizo fácil la localidad y el horario de esta oficina para obtener servicios? Sí No
18. Si contesta no, por favor explique:
-
19. ¿Se le pedirá que complete una encuesta de satisfacción después de haber sido asistido por la agencia? Sí No
20. Le han preguntado si quiere participar en las siguientes áreas:
- Proceso de evaluación o encuestas Sí No
 - Proceso de planificación estratégica (grupos de discusión o encuestas). Sí No
 - Programa de proceso de diseño Sí No
 - Evaluación de programas Sí No
 - Actividades Voluntarias Sí No
 - Servir en la Junta de Directores Sí No
 - Servir en el junta de directores o consejo consultivo Sí No
21. ¿Cree usted que la agencia ha ayudado a mejorar las condiciones en las cuales las personas de bajos ingresos viven? Sí No Incapaz de decir No tengo opinión
22. ¿Qué sugerencias tiene usted para mejorar la calidad de los servicios prestados por esta agencia?
-

Gracias. Su participación es muy apreciada.