

**State of New York
Department of State
Division of Community Services**

COMMUNITY SERVICES BLOCK GRANT

**GRANTEE COMPREHENSIVE
ASSESSMENT PROTOCOL
FFY 2008 - 2011**

Grantee: _____

Date: _____

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Statement of Purpose

PURPOSE

The Grantee Comprehensive Assessment Protocol (GCAP) 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 three-year period. This is the third 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.

GCAP will serve as the CSBG comprehensive on-site assessment for federal fiscal years 2008-2011. The focus will be on **board composition and function; service delivery; organizational management; fiscal functions; and, community partnerships**. The interactive process is comprised of observations, surveys, document review, and interviews with the grantee chief executive officer, board chair, chief financial officer, senior staff, board members, and community partners. The process involves a combination of operational assessment and compliance monitoring.

- ✓ **Operational assessment** reviews adherence to agency bylaws, strategic plan, CSBG work plan, policies and procedures, and an assessment of 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.

The results of the on-site assessment will also be used by DOS to determine whether or not a grantee is in good standing, or should be removed from, or placed on “at-risk” status. All grantees are encouraged to use the GCAP to conduct a self assessment. The results of the GCAP can be used by a grantee to re-order priorities, improve management and fiscal operations, revise board and administrative policies, and improve service delivery.

PROCESS

GCAP will be conducted with all grantees over a three-year period. First to be reviewed will be those agencies currently designated by DOS as “at-risk” or by Head Start as “High Risk.” Second will be those determined by DOS program or fiscal monitoring to be vulnerable due to board, fiscal, or management issues.

GCAP is a separate process from the ongoing program and fiscal monitoring. However, information gained from monitoring will be used in modifying the GCAP for a specific agency.

The GCAP 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 their review, this final instrument was developed. The master document was distributed to all grantees and is posted on the DOS website.

The on-site review and assessment will be conducted by a team of fiscal, program, and administrative staff from DOS-DCS and the Contract Administration Unit (CAU), members of the CSBG Advisory Council and grantee staff. Guidance will be provided by the DOS Executive Office and Office of Counsel. An outside consultant may be used as necessary. The program analyst and fiscal representative assigned to the grantee will serve as team leaders for the purpose of contacting the grantee to establish a date for carrying out the GCAP, preparing an agency profile, conducting a preliminary review of documents, and working with the agency and members of the review team to arrange the logistics of the on-site review. Team leaders for each review will be designated by the DCS director.

ON-SITE REVIEW

Each grantee will be provided advance notice of no less than 30 calendar days. When possible, a presentation will be made by DOS-DCS staff 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 GCAP forms prior to the on-site review. The grantee will be provided with recipient survey forms by DOS-DCS. Grantees will be asked to survey a representative sample of their service recipients. Completed survey forms must be submitted at the time of the on-site review.

Management Review: Members of each review team will participate in each management interview, which will be conducted by the DCS director (or her designee) with the grantee executive director, board chair, board members, and senior staff. The interview with the grantee management team and board leadership will be followed by a review of documents to verify responses.

Board Leadership: All board members will receive via mail Board Leadership Interview Question forms prior to the scheduled on-site review. Board members will have the option of submitting the forms to DOS-DCS prior to the on-site review and/or participating in face-to-face interviews with the review team during the on-site review. Board members are encouraged to participate in face-to-face interviews to provide clarification to interview question form responses and to demonstrate an active role in the GCAP process.

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

Community Partnerships: Community partners will be interviewed or surveyed. At least three organizations will be selected by the assigned program analyst from the most recent CSBG work plan or annual program report.

COMMUNICATION

Follow-up communication and additional visits may be necessary to obtain information. Calls regarding the review should be referred to the DCS director. Calls from the media and public officials must be referred to the DOS press office.

REPORTS

A team member will be designated as scribe and will be responsible for compiling the interview notes and observations into a draft to be submitted to the DCS director (or her designee). The DCS director (or her designee) will be responsible for ensuring compliance with deadlines and timeframes for distribution of the draft and final reports.

Draft Report (Discussion Draft): A discussion draft, including findings, observations and recommendations, will be provided to the grantee electronically within 30 business days after conclusion of the review. Grantee board and staff participating in GCAP will have the opportunity to comment on the factual 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 Action Plan: If required, the grantee will submit an action plan detailing the steps necessary to comply with recommendations contained in the final report. The action plan should be approved by the grantee board of directors. The action plan should be submitted to DOS-DCS within the timeframe specified in the final report.

Follow-up: DOS will monitor progress 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 representatives to assure successful implementation of DOS or grantee recommendations.

Grantee Profile

To be completed by the assigned program analyst and fiscal representative prior to the on-site review.

Grantee Corporate Name: _____

Doing Business As (d/b/a): _____

Address: _____

Location of Corporate Headquarters: _____

Telephone: _____

Fax: _____

Web Address: _____

CEO/Executive Director: _____

E-mail Address: _____ (for the CEO/Executive Director)

Deputy/Secondary Contact: _____

E-mail Address: _____ (for the Deputy/Secondary Contact)

Board Chair: _____

Chief Fiscal Office/Comptroller: _____

Grantee's Annual Budget \$ _____ [Include most recent APR Section A Summary]

CSBG Annual Allocation: \$ _____

Grantee Current Average Annual Assets-to-Liabilities Ratio: _____

Personnel: [Attach agency-wide organizational chart]

Number of Full time staff: _____

Number of Part time staff: _____

Number of Program Volunteers: _____

Status of Incorporation - In good standing? Yes No

Years at current location: _____

Building: Rent Lease Own

Is building owned by the grantee? Yes No

Or a subsidiary? Yes No

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

Grantee Profile (continued)

Locations of other offices, neighborhood/outreach centers, and delegate agencies:

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

If yes, what is the relationship to the nonprofit?

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 delegates agencies? _____

- c) Combination of direct and delegates? Yes No

Comments: Note any special circumstances that should be taken into consideration during the assessment.

Part I – Agency Management

Section I: Mission, Vision and Strategic Planning – Interview Questions

To be completed based on responses received during the interview with CEO/Executive Director, board members, staff, and review of documents.

A. Mission and Vision

1. Briefly describe the mission and vision of the agency.

2. When was the mission statement updated?

3. How is the public made aware of the mission of the agency?

4. Is the mission statement posted in a public area of the agency?

Yes No

a) Is it posted on the agency's website?

Yes No

5. Is the mission statement consistent with current practices of the agency?

Yes No

B. Strategic Plan

1. Is there a strategic plan? Yes No

2. How often is the strategic plan updated?

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

4. In developing the strategic plan, was information used from a community assessment and customer surveys?

Yes No

5. In developing the strategic plan, which of the following was involved:

Customers/recipient of services Yes No

Community forums or focus groups Yes No

The board of directors Yes No

Agency staff Yes No

Community partners Yes No

Funding sources Yes No

Others:

Section I: Mission, Vision and Strategic Planning – Interview Questions (continued)

6. To whom was the strategic plan distributed?

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

Is it evident in the work plan?

Yes No

8. Is the CSBG work plan consistent with the agency strategic plan?

Yes No

9. Briefly describe agency long-range plans.

10. Describe how CSBG funds are used toward implementation of long-range plans and the strategic plan.

Section I: Mission, Vision and Strategic Planning

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Mission Statement <input type="checkbox"/> Board minutes indicating approval of Mission Statement <input type="checkbox"/> Strategic Plan <input type="checkbox"/> Needs Assessments <input type="checkbox"/> Work Plan (current CSBG) <input type="checkbox"/> Grantee Website <p>Additional Comments</p> <div style="border: 1px solid black; height: 350px; width: 100%;"></div>	<ul style="list-style-type: none"> <input type="checkbox"/> There is an updated and relevant Mission Statement. <input type="checkbox"/> Current Mission Statement is posted in agency buildings as well as on agency website (where applicable). <input type="checkbox"/> Board of directors, staff, community, other organizations, and volunteers have the opportunity to interact with grantee in the development of the Mission Statement. <input type="checkbox"/> A recent Strategic Plan is in place to guide agency direction. <input type="checkbox"/> Board and staff were involved in development of the Plan. <input type="checkbox"/> The Plan was developed based on information and/or data from the community assessment, staff and board comments, and customer surveys. <input type="checkbox"/> The Plan identifies the changing community needs including agency strengths, weaknesses, opportunities, and threats. <input type="checkbox"/> The Plan identifies critical issues facing the agency and the community. <input type="checkbox"/> The Plan sets goals and measurable objectives which focuses on the mission of the agency. <input type="checkbox"/> The Plan establishes an evaluation process with performance indicators to measure progress. <input type="checkbox"/> The Plan is communicated to all stakeholders - service recipients, board, staff, volunteers, partners, and the community. <input type="checkbox"/> Grantee has the capacity to achieve its goals. <input type="checkbox"/> Agency has a process for reviewing and responding to ideas, suggestions, comments, and perceptions of employees and volunteers. <input type="checkbox"/> There is an effective method used to increase grantee visibility and accessibility to services provided by the agency.

Part I – Agency Management

Section II: Board Governance – Interview Questions

(42 U.S.C. 9901 et seq. §676B as amended requires as a condition for designation of private nonprofit entities and public organizations to 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. Office of Community Services issued Information Memorandum #82 dated March 23, 2005 to clarify the requirement and provide guidance to ensure compliance.)

A. Board Composition

1. Is the composition of the board consistent with the CSBG federal statute as described in (42 U.S.C. 9901 et seq., §676B)?

Yes No

2. In addition to CSBG, are there other required regulations regarding board composition?

Yes No

If yes, describe:

3. Do the agency bylaws fully describe the process to be used to ensure compliance with the CSBG federal statute?

Yes No

4. Who is responsible for the selection of members to fill vacancies on the board of directors?

5. What is the board size as stated in the agency bylaws? _____

6. How many seats are currently filled? _____

7. Are there term limits?

Yes No

If yes, does the same term limit apply to all sectors of the board?

Yes No

If no, please explain:

8. What are the terms of membership? _____ years

Section II: Board Governance – Interview Questions (continued)

9. What efforts are made to ensure full participation of the Head Start Policy Council (if applicable)?

[Empty response box for question 9]

a) How many members are representatives of the Policy Council? _____

10. Describe the process used to ensure the democratic selection of representatives of low-income individuals, families and neighborhoods served by the agency.

[Empty response box for question 10]

a) Of those representing this sector, how many meet the federal poverty guidelines? _____

b) How many represent a specific neighborhood? _____

c) How many were selected or elected by the low-income persons they represent? _____

11. Describe the process for selecting members from the private sector.

[Empty response box for question 11]

a) Of those representing this sector, how many are current members or officers of the categories represented?

Business _____

Industry _____

Labor _____

Law Enforcement _____

Education _____

Religious Organization _____

Major Groups (Specify)

[Empty response box for Major Groups]

Major Interests (Specify)

[Empty response box for Major Interests]

Section II: Board Governance – Interview Questions (continued)

12. Describe the process used to select public officials to serve on the board.

[Empty text box for describing the selection process]

- a) Of those representing this sector, how many currently hold office? _____
- b) How many elected public officials personally have a seat on the board? _____
- c) How many have a seat, but selected a representative to attend meetings? _____
- d) How many did not accept the seat, but recommended another person to take the seat? _____

13. Has the board reviewed and amended its bylaws recently?

Yes No

What is the date of the most recent amendment?

[Empty text box for the date of the most recent amendment]

14. Are the bylaws consistent with the agency's Certificate of Incorporation?

Yes No

15. Is the Certificate of Incorporation on file with the Department of State current as to the address and function of the agency?

Yes No

16. On average, how much time is spent at each meeting reviewing financial statements?

[Empty text box for average time spent]

17. Is the agency operating at a deficit or a surplus?

[Empty text box for deficit or surplus]

18. Do board members actively advocate on behalf of the agency?

Yes No

19. Do board members understand that they can act on the agency's behalf only with the consent and authority of the board?

Yes No

20. Has the board adopted a code of ethics or code of conduct?

Yes No

Section II: Board Governance – Interview Questions (continued)

21. How is the board made aware of the following:

Size of the agency budget?

The types of agency programs and services?

Number of full and part-time staff?

Legal issues affecting the agency?

22. Does the board regularly conduct an assessment to determine board compliance with:

Bylaws?

Yes No

Board Policies?

Yes No

To make certain the agency is meeting the needs of its customers and investors?

Yes No

23. Does the board or assigned board committee conduct an annual performance evaluation of the Executive/CEO?

Yes No

24. Is there a contract or a performance work program detailing the major responsibilities of the CEO/Executive Director?

Yes No

B. Duty of Care and Loyalty

1. Does the full board actively participate in planning, implementing and evaluating programs, services and activities provided by the agency?

Yes No

2. Who is responsible for training and orientation to ensure that the board is adequately prepared to carry out its fiduciary responsibilities?

3. How often is training conducted?

4. Is there joint training for the board and Head Start Policy Council?

Yes No N/A

Section II: Board Governance – Interview Questions (continued)

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

- board videos
- training manuals
- OCS Information Memorandum
- CAPLAW publications
- board training manuals

6. 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

a) Is there transparency and full recordkeeping of all board and agency financial decisions and actions?

Yes No

b) Is there full disclosure of financial interests for all board members?

Yes No

7. How does the board handle members who regularly miss meetings?

8. Does the board regularly review staff reports to ensure the program goals and targets are achieved?

Yes No

9. Does the board regularly evaluate the effectiveness of programs?

Yes No

a) Did the evaluation result in the elimination of programs that are not effective or are no longer needed?

Yes No

b) Did the evaluation result in the addition of new programs?

Yes No

10. Does the board ensure certain governance functions are shared jointly with the Head Start Policy Council?

Yes No N/A

11. Is there a process to safeguard against board members using “inside” knowledge or information to secure employment or service?

Yes No

12. Is there directors and officers liability insurance?

Yes No

13. Is legal counsel available to the board?

Yes No

14. Does the board review and approve Personnel Policies?

Yes No

15. Does the board have an audit or finance committee?

Yes No

Section II: Board Governance – Interview Questions (continued)

C. Meetings

1. How frequently does the board meet?

2. Is there a quorum at most board meetings?

Yes No

3. Are minutes from previous meetings, agenda, and supporting documentation provided to the board prior to board meetings?

Yes No

4. Who is responsible for recording the minutes of the board meetings?
(Title)

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

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

7. Are regular meetings open to the public?

Yes No

How is the public informed of meetings?

Is there public participation at the meetings?

Yes No

Section II: Board Governance

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Bylaws <input type="checkbox"/> Letters of invitation to elected public officials <input type="checkbox"/> Board policies <input type="checkbox"/> Letters of invitation to businesses and organizations <input type="checkbox"/> Minutes <input type="checkbox"/> Results of local election to select representatives of the poor <input type="checkbox"/> Forms used for low-income selection and election. <input type="checkbox"/> Current board list <input type="checkbox"/> Board assessment document <input type="checkbox"/> Code of ethics or conduct <input type="checkbox"/> Board policy or manual <input type="checkbox"/> Certificate of Incorporation <input type="checkbox"/> Sample board package <input type="checkbox"/> Conflict of interest statement/policy <input type="checkbox"/> Grantee Website – Board listed <input type="checkbox"/> News Articles – Board related <p>Additional Comments</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	<p>I. <u>Composition and Selection Process</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Board composition complies with (42 U.S.C. 9901 et seq. §676B). <input type="checkbox"/> Board members are selected by the entity. <input type="checkbox"/> Board selection process of public sector representatives complies with (42 U.S.C. 9901 et seq. §676B). <input type="checkbox"/> Board selection process of private sector representatives complies with (42 U.S.C. 9901 et seq. §676B). <input type="checkbox"/> Board selection process of low-income sector representatives complies with (42 U.S.C. 9901 et seq. §676B). <input type="checkbox"/> If chosen to represent a neighborhood, low-income representatives reside in the neighborhood represented. <input type="checkbox"/> Board selection process reflects Maximum Feasible Participation. <input type="checkbox"/> Members are recruited in accordance with applicable federal and state statutes. <input type="checkbox"/> Elected public officials were in public office at the time of their selection. <input type="checkbox"/> Board membership is diverse and represents the full range of individuals and families served by the agency. <input type="checkbox"/> The nominating process ensures that the board maintains appropriate diversity with respect to gender, ethnicity, culture, economic status, disabilities, skills and expertise. <p>II. <u>Duty of Care</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Board and committee meeting minutes are sent to and reviewed by board members in advance of meetings. <input type="checkbox"/> Board receives regular periodic financial reports. <input type="checkbox"/> Board meetings are scheduled and agenda organized to allow timely and adequate discussion of issues. <input type="checkbox"/> Board or committees approve and monitor program outcomes and maintain accountability. <input type="checkbox"/> Board approves agency-wide and program budgets developed by management and program staff. <input type="checkbox"/> Board is aware of and monitors internal financial controls. <input type="checkbox"/> Board approves and is active in monitoring that personnel policies are legal and adhered to.

Section II: Board Governance (continued)

	Summary of Positive Indicators (continued)
	<p>II. <u>Duty of Care (continued)</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Board conducts or collaborates with other community entities in the development of a community needs assessment and took positive actions regarding types of programs operated by the agency. <input type="checkbox"/> The board understands its primary role as policymaker. <input type="checkbox"/> Board is knowledgeable regarding the financial standing of the agency. <input type="checkbox"/> 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. <input type="checkbox"/> Orientation and on-going board development is evident. <input type="checkbox"/> Board members are well informed regarding the activities of the agency. <input type="checkbox"/> All board members are provided with copies of minutes. <input type="checkbox"/> Minutes accurately record board activities and minutes record any changes. <input type="checkbox"/> Meetings are open to the public. <input type="checkbox"/> Advance notice of board meetings notice is provided. <input type="checkbox"/> There is a written agenda for each meeting. <input type="checkbox"/> The board has an annual calendar of meetings. <input type="checkbox"/> There is an attendance policy and attendance is taken at each meeting. <input type="checkbox"/> A quorum is present at each meeting. <input type="checkbox"/> There is a board operational manual and each member is given a copy and is familiar with the content. <input type="checkbox"/> Training is made available and board members are encouraged to participate. <input type="checkbox"/> Training on relevant accounting topics is made available. <input type="checkbox"/> Board has an audit or finance committee that meets regularly and provides the fiscal oversight. <input type="checkbox"/> The organization reviews income annually to determine and report unrelated business income to the IRS. <input type="checkbox"/> IRS form 990 is filed in a timely manner. <input type="checkbox"/> The board or appropriate committee is responsible for selecting the firm to audit the agency's books and records. <input type="checkbox"/> There are fiscal internal controls to ensure the proper conduct of the fiduciary responsibilities of the board.

Section II: Board Governance (continued)

	Summary of Positive Indicators (continued)
	<p>III. <u>Duty of Loyalty</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Board members regularly attend board meetings and committee meetings. <input type="checkbox"/> Board has clear conflict of interest policies and established procedures for disclosures. <input type="checkbox"/> Board members contribute resources, engage in fundraising or use influence in the interest of the organization. <p>IV. <u>Duty of Obedience</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Board members understand and use the bylaws. <input type="checkbox"/> Board formally and periodically reviews its mission, vision and values statements. <input type="checkbox"/> Board is aware and immediately informed of any current or potential lawsuits or claims against it. <input type="checkbox"/> Systems are in place that assures compliance with local, state, and federal laws and regulations. <input type="checkbox"/> Board fully participates in the development, planning, implementation and evaluation of the program as outlined in OCS IM-82. <input type="checkbox"/> The board conducts a regular evaluation of the CEO/executive director. <input type="checkbox"/> Board practices are consistent with Certificate of Incorporation. <input type="checkbox"/> Board is involved with the preparation of the New York State Vendor Responsibility Questionnaire. <input type="checkbox"/> 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. <p>V. <u>Bylaws</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Bylaws articles pertaining to board composition and selection process are consistent with federal statute. <input type="checkbox"/> Bylaws are compliant and consistent with NYS NPCL. <input type="checkbox"/> Board follows bylaws pertaining to board composition and selection process. <input type="checkbox"/> Bylaws are reviewed yearly by the board and updated as needed. <input type="checkbox"/> There is full compliance with agency's bylaws.

Part I – Agency Management

Section III: Personnel Policies, Procedures and Practices – Interview Questions

A. Recruitment and Hiring

1. Is there a written hiring procedure which includes compliance with applicable federal and state laws relating to employment?

Yes No

2. Is there an updated Personnel Policies and Procedures Manual?

Yes No

Date of the most recent document:

Is a copy made available to staff?

Yes No

Is it posted on the agency's website?

Yes No

3. Does the agency have updated job descriptions for all staff?

Yes No

When were they last updated?

4. Are references checked?

Yes No

5. Is there a process to check backgrounds of staff working, or who may work with children and other vulnerable populations served by the agency?

Yes No

If yes, please describe:

6. Is there an agency code of conduct or ethics?

Yes No

Are employees required to sign the document?

Yes No

7. Is there a conflict of interest policy for staff?

Yes No

8. Describe the procedures for ensuring that equal employment opportunity policies are effectively implemented and monitored.

a) Is there an EEO officer? Yes No

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

9. Does the agency use job placement organizations to assist in recruitment?

Yes No

Section III: Personnel Policies, Procedures and Practices – Interview Questions (continued)

10. Are job openings posted publicly, including on the internet?

Yes No

11. Does the agency obtain resumes from the internet?

Yes No

12. Describe compliance with ADA as it relates to employment.

13. Is there a Human Resources director?

Yes No

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

14. What is the reporting relationship between the Human Resources Director and the Personnel Committee?

15. Does the Personnel Policies Manual include a policy for the Family Medical Leave Act?

Yes No

16. Do employees have access to an employee assistance program?

Yes No

17. 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?

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

19. Which federal notices are posted?

- Title 7 Yes No
- Equal Pay Act Yes No
- Age Discrimination in Employment Act Yes No
- ADA Yes No
- 501 Rehabilitation Act of 1973 Yes No
- Civil Rights Act of 1991 Yes No

Other:

Section III: Personnel Policies, Procedures and Practices – Interview Questions (continued)

B. Evaluation, Retention and Development

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

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

a) evaluation of tasks performed?

Yes No

b) a designated evaluator or rater?

Yes No

c) standardization of rating forms and terminology?

Yes No

3. Has your agency conducted a wage comparability study?

Yes No

4. Was the information used to ensure that all employees receive fair and adequate compensation?

Yes No

5. What is the rate, or frequency, of staff turnover?

6. Is there a retirement or deferred compensation plan?

Yes No

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

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

- College reimbursement
- Paid leave
- Leave without pay
- FDC
- CDA
- CCAP
- National training conferences
- NYSCAA training
- Other:

Section III: Personnel Policies, Procedures and Practices – Interview Questions (continued)

9. Does each employee have a professional development plan?

Yes No

10. Is professional development addressed in the agency strategic plan?

Yes No

11. Is professional development linked to performance appraisal?

Yes No

12. Is an exit interview conducted with staff leaving the agency?

Yes No

If yes, is this information shared with the board of directors?

Yes No

13. Describe succession-planning efforts.

14. What is the frequency 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 trainings provided to staff:

consensus building Yes No

mediation Yes No

conflict resolution Yes No

Other: _____ Yes No

3. Is there a whistleblowers policy?

Yes No

Section III: Personnel Policies, Procedures and Practices – Interview Questions (continued)

4. Is there a process for hearing and resolving comments, concerns, and suggestions from staff regarding program operation or service delivery?

Yes No

5. During the past 3 years has any legal action been brought against the agency regarding:

hiring? Yes No

employment? Yes No

provision of service? Yes No

6. What resources were used to handle legal fees?

7. Are there any legal actions pending against the agency?

Yes No

If yes, please describe:

D. Program Volunteer Services

1. How are volunteers recruited?

Ads in local papers Yes No

Referrals Yes No

Radio Yes No

Agency newsletter Yes No

Agency website Yes No

Television Yes No

Customers Yes No

Other: Yes No

2. Do the Personnel Policies and Procedures include information on the use of volunteers in the following areas:

Restrictions? Yes No

Duties? Yes No

Screening? Yes No

Training? Yes No

3. Are there job descriptions for volunteers?

Yes No

4. Title of the person responsible for training and supervision of volunteers.

Section III: Personnel Policies, Procedures and Practices – Interview Questions (continued)

5. Are volunteers subject to the same Personnel Policies and Procedures as paid employees?

Yes No

6. What process is used to assess the value of time contributed by volunteers?

7. Does the agency check references and background of volunteers who work with or who may work with children and other vulnerable populations served by the agency?

Yes No

8. Is there a Volunteer Code of Conduct?

Yes No

9. Are agency volunteers covered under agency liability insurance?

Yes No

10. Is the agency a member of the Community Action Angel Volunteers?

Yes No

Section III: Personnel Policies, Procedures and Practices

Documents to be Reviewed	Summary of Positive Indicators
<p> <input type="checkbox"/> Personnel Policies <input type="checkbox"/> Strategic Plan – HR Related <input type="checkbox"/> Federal Notices <input type="checkbox"/> Organizational chart <input type="checkbox"/> Professional development plan <input type="checkbox"/> Agency website – Recruitment <input type="checkbox"/> Newspaper article – HR Related <input type="checkbox"/> Newsletters <input type="checkbox"/> Annual Report </p> <p>Sample:</p> <p> <input type="checkbox"/> Job Announcements <input type="checkbox"/> Job Descriptions <input type="checkbox"/> Evaluation (completed with the name deleted) <input type="checkbox"/> Training/Orientation Agenda <input type="checkbox"/> Orientation package <input type="checkbox"/> Staff meeting agenda or staff training agenda <input type="checkbox"/> Staff time sheet <input type="checkbox"/> Volunteer recruitment letter/notice <input type="checkbox"/> Volunteer time sheet <input type="checkbox"/> Volunteer work plan </p> <p>Additional Comments</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	<p> <input type="checkbox"/> The agency has written personnel policies that are regularly reviewed and updated. <input type="checkbox"/> The agency practices nondiscriminatory hiring. <input type="checkbox"/> The agency provides copies of, or access to the written personnel policies to board and staff. <input type="checkbox"/> Staff members acknowledge in writing that they have read the personnel policies. <input type="checkbox"/> Background and reference checks are performed for all staff and updated as may be needed. <input type="checkbox"/> Background checks are performed for staff and volunteers working with programs serving children. <input type="checkbox"/> New employees are considered temporary until background and reference checks are completed. <input type="checkbox"/> Wage and salary scales are adequate to obtain and retain the staff necessary to carry out the work of the agency. <input type="checkbox"/> Job descriptions contain measurable performance indicators and include qualifications, duties, and supervisory relationships. <input type="checkbox"/> The agency provides appropriate training and orientation and assists employees and volunteers in performance of their activities. <input type="checkbox"/> Paid staff and volunteers are provided with training opportunities and professional development in areas such as racial, cultural, and ethnic awareness and sensitivity. <input type="checkbox"/> Personal growth and higher education are encouraged. <input type="checkbox"/> Significant numbers of staff members have earned degrees, certificates, and credentials. <input type="checkbox"/> Professional advancement opportunities are available within the agency. <input type="checkbox"/> Staff turnover is low. <input type="checkbox"/> Workforce is inclusive and representative of the population served. <input type="checkbox"/> Ethnicity, culture, and diversity are recognized and respected. <input type="checkbox"/> The agency recognizes and rewards the work of staff and volunteers periodically. <input type="checkbox"/> Executive director meets periodically with staff and maintains contact with all levels of agency operation. <input type="checkbox"/> Program staff meets regularly. <input type="checkbox"/> There is a grievance policy in place and staff members are familiar with process. <input type="checkbox"/> Staff members are provided with training on grievance procedures and there is ongoing support to remedy conflicts. <input type="checkbox"/> There are opportunities for program participants to volunteer. <input type="checkbox"/> The agency has a clearly defined purpose and role for volunteers. <input type="checkbox"/> Job descriptions exist for volunteer positions. <input type="checkbox"/> The agency maintains adequate records documenting volunteer time and value of such time. <input type="checkbox"/> There is a process to assess the value of volunteer time used as in-kind contribution. <input type="checkbox"/> Agency is a member of community action angels' volunteer program. <input type="checkbox"/> Working conditions, work rules, practices, and policies enhance performance and the quality of services provided. <input type="checkbox"/> There are no legal actions pending. <input type="checkbox"/> The agency maintains records in a safe place. </p>

Part I – Agency Management

Section IV: Internal Controls – Interview Questions

1. Are there written procedures which include fiscal and administrative internal controls?

Yes No

2. Who is responsible for monitoring internal control procedures? (Title)

3. How often are controls tested?

4. Is there a bonding/crime policy?

Yes No

If yes, list titles of staff members covered.

5. Are recordkeeping, authorization, and custodial functions divided among staff?

Yes No

6. Is there a record retention and disposition policy?

Yes No

7. Is there an e-mail policy?

Yes No

8. If the agency collects cash, does it provide numbered receipts?

Yes No

9. Does the agency have written travel and reimbursement procedures?

Yes No

10. What is the title of the person who reviews requests for reimbursement from the CEO/executive director for travel, meetings, and conferences?

11. What process is used to verify receipt of purchases?

Section IV: Internal Controls – Interview Questions (continued)

12. Did the most recent Vendor Responsibility Questionnaire disclose any problems?

Yes No

If yes, were they resolved?

Yes No

13. How frequently are expenditure reports provided to program directors?

14. Do expenditure reports provided to the board and program directors contain information sufficient to determine if spending is in compliance with approved budgets?

Yes No

15. Describe the current plan to meet payroll should a crisis occur which would cause the agency to be closed temporarily.

16. How long are fiscal records retained?

17. Where are fiscal records kept?

18. Is there an official written list of people authorized to sign documents on behalf of the agency?

Yes No

What items are included on the list?

19. What was the average current ratio over the past 12 months?

20. Does the agency have a line of credit?

Yes No

If yes, who approves its use?

Who monitors its use?

Section IV: Internal Controls – Interview Questions (continued)

What is the cap?

[Empty text box for answer]

How many times was it used in the past 12 months?

[Empty text box for answer]

21. Who has access to agency credit cards? (Titles)

[Empty text box for answer]

22. Are there written procedures to ensure that each program expenditure is accurately recorded and that expenditures do not exceed overall budgets?

Yes No

23. Is there an inventory listing of all agency equipment?

Yes No

24. Is there a person responsible for taking physical inventory of equipment and comparing it to the inventory on file?

Yes No

25. Are identification tags affixed to equipment and portable assets?

Yes No

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

[Empty text box for answer]

27. What systems are in place to safeguard important computer records including records of clients, personnel and programs?

[Empty text box for answer]

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

[Empty text box for answer]

29. Are there written procedures for staff communicating with:

Board members?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Funding sources?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
The media?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Section IV: Internal Controls

<p>Documents to be Reviewed</p> <ul style="list-style-type: none"> <input type="checkbox"/> List of Authorized signatories <input type="checkbox"/> E-mail policy statement <input type="checkbox"/> Sample submission of financial reports to the board and program directors <input type="checkbox"/> Travel policy <input type="checkbox"/> Reimbursement policy <input type="checkbox"/> Sample time card/sheet 	<p>Summary of Positive Indicators (Program)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Training is available to staff, board and volunteers on internal controls <input type="checkbox"/> Identification tags are affixed to agency furniture, equipment and portable assets. <input type="checkbox"/> Administrative and indirect costs are reasonable and charged equitably to all funders.
<p>Additional Comments</p> <div style="border: 1px solid black; height: 300px; width: 100%;"></div>	<p>Summary of Positive Indicators (Fiscal)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Established internal control procedures are frequently reviewed and all personnel are familiar with them. <input type="checkbox"/> The agency has a written fiscal policy and procedures manual which is followed. <input type="checkbox"/> There is a policy to identify authorized signatures for checks and other important fiscal records and documents. <input type="checkbox"/> IRS form 990 is filed in a timely manner. <input type="checkbox"/> Employees, board members and volunteers who handle cash and investments are bonded. <input type="checkbox"/> Bidding procedures are followed. <input type="checkbox"/> The annual audit is prepared and submitted in a timely manner. <input type="checkbox"/> There is a written policy relating to investments. <input type="checkbox"/> The agency has or is actively trying to develop reserve of funds to cover at least three months of operating expenses.

Part I – Agency Management

Section V: Emergency Planning – Interview Questions

1. What procedures are in place to respond to a crisis or emergency within the agency?

2. How frequently are fire drills conducted?

3. Are any employees certified in CPR or other first aid measures?

Yes No

4. Does the agency carry flood insurance?

Yes No

5. Is there a disaster preparedness plan for the agency?

Yes No

6. Is the agency included in the county's Emergency Management Plan?

Yes No

If yes, what is the role of the agency?

Section V: Emergency Planning

<p>Documents to be Reviewed</p> <ul style="list-style-type: none"> <input type="checkbox"/> Disaster Preparedness Plan <input type="checkbox"/> Evacuation plans <input type="checkbox"/> County emergency plan 	<p>Summary of Positive Indicators (Program)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Training is available to staff, board and volunteers on emergency procedures <input type="checkbox"/> Fire drills and other evacuation procedures are conducted frequently. <input type="checkbox"/> Exits are clearly marked. <input type="checkbox"/> Grantee is an active partner with the county emergency management office.
<p>Additional Comments</p> <div style="border: 1px solid black; height: 300px; width: 100%;"></div>	<p>Summary of Positive Indicators (Fiscal)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Equipment and other assets are adequately insured. <input type="checkbox"/> Inventory is recorded and frequently updated and is secured against theft, fire, flood and other disasters.

Part I – Agency Management

Section VI: Services and Activities – Interview Questions

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. What process is used to safeguard the confidentiality of recipients of services, during interviews, assessments, home visits, and maintenance of records?

3. What process is used to refer customers:

a) to services within the agency?

b) to services outside the agency?

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

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

Section VI: Services and Activities – Interview Questions (continued)

6. Are agency offices and services accessible to families and individuals seeking assistance?

Yes No

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

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

8. Is there a telephone number that is accessible 24 hours a day?

Yes No

9. Does the current telephone system allow easy access to services provided by the agency?

Yes No

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

11. Does the agency have multi-lingual staff or access to translators?

Yes No

12. Do the level and types of services reflect needs identified by low-income persons and communities served?

Yes No

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

14. What provisions are made to allow customers to access service or information via the internet?

15. Are offices and services located in areas where the greatest number of the eligible population resides?

Yes No

If no, does the agency pay for or provide transportation for customers to services/activities provided?

Yes No

Section VI: Services and Activities – Interview Questions (continued)

16. Are agency-wide customer surveys conducted?

Yes No

17. How were the results of the customer surveys used?

18. What programs and services are supported directly with CSBG funds?

19. Have staff been trained in outcome based planning and service delivery?

Yes No

Section VI: Services and Activities

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Assessment Form – Intake forms or system <input type="checkbox"/> Reports <input type="checkbox"/> Sample Application <input type="checkbox"/> Sample Referral Form <input type="checkbox"/> Customer Survey used by the agency 	<ul style="list-style-type: none"> <input type="checkbox"/> Individuals and families have the opportunity to participate in program development and evaluation. <input type="checkbox"/> Physical environment is positive and welcoming. <input type="checkbox"/> Location(s) and hours of operation are convenient <input type="checkbox"/> Those served are representative of the general service area. <input type="checkbox"/> Ethnicity, culture, and diversity are recognized and respected. <input type="checkbox"/> Family development strength-based approach is used throughout the agency. <input type="checkbox"/> Customer assessment process is holistic. <input type="checkbox"/> Customers can easily access multiple services/programs with the agency. <input type="checkbox"/> Customer services are outcome based. <input type="checkbox"/> Holistic and comprehensive services are provided directly or by referral and are tailored to meet individual needs of the families. <input type="checkbox"/> Follow up is made on all internal and external referrals. <input type="checkbox"/> Customer surveys are used effectively. <input type="checkbox"/> There is active outreach to the community.
<p>Additional Comments</p> <div style="border: 1px solid black; height: 300px; width: 100%;"></div>	

Part I – Agency Management

Section VII: Reporting and Information Technology – Interview Questions

1. What type of computer operating system is used?

2. Do all staff members have computers?

Yes No

3. Is there a staff person dedicated to Information Technology (IT) responsibilities, or does the agency contract out for services?

4. Is Information Technology included in the strategic plan and the CSBG work plan?

Yes No

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

6. Do all employees have access to the internet?

Yes No

7. How many employees have an e-mail address, and can they communicate with each other by e-mail?

8. Are agency locations networked by computer?

Yes No

9. What process is used to protect and safeguard computer records and data?

10. Are data collected and tracked electronically?

Yes No

If yes, what type of computer software is used for collecting, tracking, and reporting data?

Section VII: Reporting and Information Technology – Interview Questions (continued)

11. Is the software able to track milestones/outcomes achieved by individuals?

Yes No

12. Is there a universal or central intake form for the agency, or is the intake form program-specific?

13. Based on the equipment and process currently in place, can the agency readily comply with requests for information from CSBG (PPR/APR)?

Yes No

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

15. Do you provide customers with computer access and access to the internet?

Yes No

Section VII: Reporting and Information Technology

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Sample Reports <input type="checkbox"/> Computer Station <input type="checkbox"/> Computer Security Policy <input type="checkbox"/> Data Collection Instrument 	<ul style="list-style-type: none"> <input type="checkbox"/> Grantee has the technology and equipment necessary for planning, implementation, and reporting. <input type="checkbox"/> Compliance with various fiscal and program requirements is consistent. <input type="checkbox"/> Grantee has the capacity to keep up with the rapidly changing technology. <input type="checkbox"/> Grantee made efforts to link individuals and families to computers, thereby narrowing the digital divide. <input type="checkbox"/> The data collection system tracks and reports on outcomes achieved by each individual or family. <input type="checkbox"/> A process exists to integrate fiscal and program data to document the cost of outcomes.
<p>Additional Comments</p> <div style="border: 1px solid black; height: 300px; width: 100%;"></div>	

Part I – Agency Management

Section VIII: Community Partnerships – Interview Questions

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

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

3. How does the agency carry out its responsibilities for developing and maintaining relations with other organizations?

4. How frequently does the agency use other facilities within the community to conduct functions and to provide services?

5. Are there written agreements with partners?

Yes No

If yes, who is authorized to sign for your agency?

6. Does the agency administer any other DOS funded programs?

Yes No

If yes, please describe

7. What organizations in the community provide funding or other resources to the agency? (If necessary, attach a list.)

Section VIII: Community Partnerships – Interview Questions (continued)

a) What process is used to recognize contributions?

b) Are contributors provided with reports documenting the outcomes and benefits of their contributions?

Yes No

8. What types of functions, services, and activities received the most positive press within the past 2 years?

Section VIII: Community Partnerships – Interview Questions

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Sample articles of partnerships <input type="checkbox"/> Procedures for media contact <input type="checkbox"/> Sample correspondence to partners <input type="checkbox"/> Sample report to partners <input type="checkbox"/> List of boards, task forces, outside committees, etc. where the agency is represented. 	<ul style="list-style-type: none"> <input type="checkbox"/> Grantee board and staff serve on boards, committees, and work groups of other agencies. <input type="checkbox"/> Services and activities demonstrate partnerships with other groups including faith and religious organizations. <input type="checkbox"/> Grantee serves as lead in establishing partnerships and collaborations. <input type="checkbox"/> Other local groups seek to partner with grantee. <input type="checkbox"/> Other groups and organizations sponsor and support functions conducted by the agency. <input type="checkbox"/> Formal partnerships are recognized by written agreements. <input type="checkbox"/> Major groups and interests in the community are represented on the board of directors. <input type="checkbox"/> Annual reports are shared with the public.
<p>Additional Comments</p> <div style="border: 1px solid black; height: 300px; width: 100%;"></div>	

Supplemental Questions for Program Directors and Department Heads

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

1. What is your job title?

2. How long have you held this title?

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

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. How frequently do you receive performance appraisal?

Is the process:

Formal Informal

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

8. Is there a budget for your unit/department?

Yes No

If yes, who prepares the budget?

9. Are you given a monthly expenditure report?

Yes No

10. Are staff meetings conducted in your unit/department?

Yes No

Who conducts the meetings?

Supplemental Questions for Program Directors and Department Heads

11. What provisions are made for line staff to communicate ideas, suggestions or concerns to management? Please explain:

12. Are employees recognized or acknowledged for their accomplishments?

Yes No

If yes, in what ways:

13. Is staff development and training both mandatory as well as discretionary?

Yes No

If no, please explain:

14. Do you attend board meetings?

Yes No

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

Service Delivery?

Outreach?

Management?

Other?

Part II – Board Leadership

Section I: Individual Member Duty and Care – Interview Questions

To be completed based on responses from board members. Board members may participate in face-to-face interviews or by completing the questionnaire.

In accordance with 42 U.S.C. 9901 et seq. §676B. - In order for a private nonprofit entity to be considered to be an eligible entity, the entity must administer the community services block grant program through a tripartite board...that fully participate in the development, planning, implementation and evaluation of the program to serve low-income communities.

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

1. How long have you been a board member?

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

Public Low Income Individuals & Families Private

3. How did you obtain your current seat on the board? Or explain the process used to seat you on the board?

4. When does your term of membership expire?

5. Did you receive orientation as a new member?

Yes No

6. How often does the board of directors meet?

7. During the past 12 months, how many meetings had a quorum?

8. How frequently do you attend board meetings?

9. Is there information submitted to you which you feel is incomplete or inaccurate?

Yes No

If so, how is this dealt with?

10. Do you have a role in the development of the strategic plan?

Yes No

If yes, please describe:

11. Are you a member of any board committees?

Yes No

How frequently does that committee meet?

Section I: Individual Member Duty and Care – Interview Questions (continued)

12. How are you made aware of major changes in laws/rules/regulations impacting your agency and its programs?

13. Do you provide a report to the person, agency, or constituency you represent?

Yes No

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

Certificate of Incorporation? Yes No

Bylaws? Yes No

Personnel Policies & Procedures? Yes No

Fiscal Manual? Yes No

Board Manual? Yes No

Strategic Plan? Yes No

15. Is the information provided prior to and during the board meetings adequate for the decisions reached at the meeting?

Yes No

16. What procedure is used to identify and disclose conflict of interest?

17. Is there directors and officers liability insurance?

Yes No I don't know

18. Are the length and frequency of meetings adequate to complete the business of the agency?

Yes No

19. Does the board conduct an assessment to determine board compliance with bylaws, board policies, and to make certain that the agency is meeting needs of its customers and investors?

Yes No I don't know

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

21. Did you receive training on the following?

Fiduciary Responsibilities Yes No

Conflict resolution Yes No

Parliamentary procedures Yes No

Board governance Yes No

Internal Control Procedures Yes No

22. Did you receive a copy of the CSBG board video developed by NYSCAA and New York State Council on Community Services?

Yes No

23. Do you receive communications from the agency via e-mail?

Yes No

Part II – Board Leadership

Section II: Meetings – Interview Questions

1. Are minutes from the previous meeting, an agenda, and supporting documentation provided to you prior to board meetings?

Yes No

2. What is the process to ensure accuracy of the minutes?

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

4. Are regular meetings open to the public?

Yes No

If yes, how is the public made aware of meeting dates and time?

5. How frequently does the board conduct *team building activities*, such as retreats or special presentations?

6. Are members able to participate in board and committee meetings via telephone or other electronic means?

Yes No

Part II – Board Leadership

Section III: Fiscal Controls – Interview Questions

1. Have you participated in review of the following:
- cost allocation plan? Yes No
 - indirect cost proposal? (If applicable) Yes No
 - contracts? Yes No
 - grant applications? Yes No
 - Vendor Responsibility Questionnaire? Yes No
 - IRS form 990? Yes No
 - Annual Audit? Yes No
 - Travel Policy? Yes No
 - CEO’s contract/comp package? Yes No
2. Does the finance officer provide reports of income and expenses to the board?
- Yes No
- If yes, how often?
-
3. Did you need training to understand financial reports and the audit?
- Yes No
- If yes, who provided the training?
-
4. Is the audit report presented to the full board by the auditor?
- Yes No

5. Do you receive a copy of the audit or the management letter?
- Yes No
6. How is the board informed of concerns raised by funding sources regarding expenditure of funds or compliance with regulations or policies?
-
7. What is the annual budget for the agency?
-
8. What is the major source of funding?
-
9. Do you know if the agency is operating at a deficit or with a surplus?
- Deficit Surplus
10. Who is responsible for signing agency checks?
-
11. Is the IRS Form 990 filed in a timely manner?
- Yes No I don’t know
12. Do you know if there are any legal actions pending against the agency?
- Yes No I don’t know

Part II – Board Leadership

Documents to be Reviewed	Summary of Positive Indicators
<p> <input type="checkbox"/> Completed Board Leadership – Section I: Individual Member Duty and Care – Interview Questions <input type="checkbox"/> Completed Board Leadership – Section III: Fiscal Controls – Interview Questions <input type="checkbox"/> Copy of the directors and officers policy </p> <p>Additional Comments</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	<p> <input type="checkbox"/> The board conducts an assessment of its compliance with bylaws and policies to ensure the agency is meeting the needs of its customers and investors. <input type="checkbox"/> New board members receive orientation. <input type="checkbox"/> Board members receive information in an adequate time frame to make decisions during board meetings. <input type="checkbox"/> Board members receive updated information on changes to laws/rules/regulations impacting the agency and its programs. <input type="checkbox"/> Board members receive meeting minutes prior to the board meeting consistent with agency bylaws. <input type="checkbox"/> Board members are aware board meetings are open to the public. <input type="checkbox"/> Board members are aware of annual schedule of board meetings. <input type="checkbox"/> Board members are aware of the number of board meetings that had quorum within the past 12 months. <input type="checkbox"/> The board actively participates in the planning, implementation and evaluation of services provided by the agency. <input type="checkbox"/> There is a board operational manual and each member is given a copy and is familiar with the content. <input type="checkbox"/> Each board member receives a copy of Certificate of Incorporation, Bylaws, Personnel Policies, Fiscal Manual, and Strategic Plan. <input type="checkbox"/> Training is made available and board members are encouraged to participate. <input type="checkbox"/> Training on relevant accounting topics is made available. <input type="checkbox"/> An audit or finance committee meets regularly and provides the fiscal oversight. <input type="checkbox"/> Board members are aware of the agency’s annual budget. <input type="checkbox"/> The organization reviews income annually to determine and report unrelated business income to the IRS. <input type="checkbox"/> IRS form 990 is filed in a timely manner. <input type="checkbox"/> Board is involved with the preparation of the New York State Vendor Responsibility Questionnaire. <input type="checkbox"/> The board or appropriate committee is responsible for selecting the firm to audit the agency’s books and records. <input type="checkbox"/> 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. <input type="checkbox"/> There are fiscal internal controls to ensure the proper conduct of the fiduciary responsibilities of the board. </p>

Supplemental Questions for Board Treasurer/Finance Committee Chair

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

1. Is there a finance or audit committee of the board?

Yes No

If yes, how many members? _____

2. How often does the committee meet?

3. Are the minutes of committee meetings provided to the board?

Yes No

4. What items are routinely covered by the committee?

5. Has the committee received or attended any specialized fiscal training?

Yes No

If yes, what training and who was it provided by?

6. Does the committee use the fiscal checklist provided by the DOS?

Yes No

7. Does the committee review and approve budgets prior to submission to funding sources?

Yes No

If yes, how far in advance of the meeting are budgets distributed?

8. Does the committee analyze expenditure reports and provide a report to the board?

Yes No

9. When expenses exceed budgets, how is this dealt with?

10. Does the committee periodically review cash receipts or disbursements?

Yes No

11. Does the committee review an aged schedule of accounts payable?

Yes No

12. Does the committee review the salary structures for all positions?

Yes No

Supplemental Questions for Board Treasurer/Finance Committee Chair (continued)

13. Does the committee review financial ratios?

Yes No

If yes, what ratios are reviewed?

14. Is there a monthly report on the agency line of credit?

Yes No

15. What is the approval process to access the line of credit?

Who is authorized to access it?

16. What is the amount of the line of credit available to the agency?

What portion of that is currently outstanding?

17. Does the committee use the agency's fiscal manual during meetings?

Yes No

18. How are costs allocated to programs?

19. How many bank accounts does the agency have?

Does the committee receive regular reports on the status of the accounts?

Yes No

Who has access to the bank accounts?

Supplemental Questions for Board Treasurer/Finance Committee Chair (continued)

20. Is there a periodic review of the financial operation of the agency?

Yes No

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

21. What process is used to ensure that required fiscal reports and tax documents are submitted?

22. Does the committee play a role in the development of fiscal policies?

Yes No

If yes, how?

23. What role does the committee play in selection and hiring of the Independent Auditor?

24. How does the Independent Auditor present the audit upon completion?

25. Is the composition of the committee reflective of the tripartite board?

Yes No

Part III – 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 State of New York Department of State, Division of Community Services provides funding to local community agencies to provide a variety of services and activities to low-income people. 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:

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

Please check the following:

- Gender:** Male Female
- Race/Ethnicity:** African American Hispanic White Other: _____
- Age Group:** 18-23 24-44 45-54 55-65 70 +
- Work Status:** Employed Unemployed

1. How did you learn about the agency?

- family/friend agency brochure
- referred by another agency Internet
- newspaper/radio/TV other

2. How many times have you received services from the agency?

- First visit 2-4 times Weekly Quarterly (every 3 months)
- 1-2 times 5 or more times Monthly Other: _____

3. What was the date of your last visit? _____

(continued ⇨)

Part III – Customer Survey (continued)

4. What type of assistance have you received from this agency? (Check all that apply to you and your family.)

- | | |
|---|--|
| <input type="checkbox"/> Employment | <input type="checkbox"/> Housing |
| <input type="checkbox"/> Eviction | <input type="checkbox"/> First time homeowners |
| <input type="checkbox"/> Finding/obtaining a job | <input type="checkbox"/> WIC |
| <input type="checkbox"/> Keeping a job | <input type="checkbox"/> Weatherization |
| <input type="checkbox"/> Job training | <input type="checkbox"/> GED |
| <input type="checkbox"/> Resume preparation | <input type="checkbox"/> Literacy/tutoring |
| <input type="checkbox"/> Training | <input type="checkbox"/> ESL (English Second Language) |
| <input type="checkbox"/> Food/emergency food | <input type="checkbox"/> Budget/financial counseling |
| <input type="checkbox"/> Nutritional classes | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Emergency shelter | <input type="checkbox"/> Family development |
| <input type="checkbox"/> Clothing | <input type="checkbox"/> Utilities |
| <input type="checkbox"/> Child care | <input type="checkbox"/> Health/health insurance |
| <input type="checkbox"/> Head Start | <input type="checkbox"/> Medical prescriptions |
| <input type="checkbox"/> Crisis intervention | <input type="checkbox"/> Applying for benefits |
| <input type="checkbox"/> Domestic violence services | <input type="checkbox"/> Foreclosure |
| <input type="checkbox"/> Senior services | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Transitional services | |

_____ (Identify *Other* – Optional)

5. Did the services meet your needs?

- Yes No I don't know

If no, please explain:

(continued ⇌)

Part III – Customer Survey (continued)

6. Were you treated with courtesy?

Yes No

7. Do you feel your privacy was respected?

Yes No

8. Were bilingual services or staff available if needed?

Yes No Not Applicable

9. Do the hours of agency operation make it easy to obtain services?

Yes No

If no, please explain:

10. The service(s) you received has helped to change the following area(s):

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Food/Nutrition |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Income/Budgeting |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Health Insurance |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Employment |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Job Skills/Education |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Housing/Shelter |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Child Care |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Transportation |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Access to medical and/or mental health services |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Recreation/Socialization for youths or seniors |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Volunteering for community, social or religious organization |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Knowledge of service available to you and your family |

(continued ⇌)

Part III – Customer Survey (continued)

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

Yes No Unable to Tell No opinion

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

THANK YOU!

Part IV – Community Partnership Survey

Community Partners may participate in face-to-face interviews, or they may 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:

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

3. Length of time this partnership has existed:

- 1 year or less
- 1-3 years
- 3-5 years
- More than 5 years

4. 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)

5. Is there a financial relationship?

Yes No

6. Are there signed Memoranda of Understanding or contracts?

Yes No

(continued ⇨)

Part IV – Community Partnership Survey

7. How would you rate the agency on the following:

	Excellent	Good	Fair
Quality of Service?	E	G	F
Responsiveness to Local Needs?	E	G	F
Professionalism of Staff?	E	G	F
Reputation in the Community?	E	G	F

8. What do you feel is the most important service this agency provides for the community?

9. Describe your recommendations, if any, for improvement:

ADDITIONAL COMMENTS

THANK YOU!

Part V – Fiscal Functions

Pre-visit Procedure

1. Complete the face page of the review form package and send to the Program Analyst for any agency-specific issues.
2. Fax a list of required records to be readily available for review to agency three days in advance.
3. Review most recent audit for pertinent findings or problems.
4. Review recent Department of State fiscal field representative field reports.
5. Meet with the review team (CSBG, Management, and Fiscal) to discuss work scope.

Visit Procedure

1. Entrance conference with agency personnel and review team.
2. Fiscal team members complete thorough review of current CSBG grant expenditures and agency-wide accounting systems and procedures.
3. Have a meeting of review team to discuss findings and to determine if further review is necessary.

Post-visit Procedure

1. Draft of findings and observations is prepared by fiscal team members.
2. Draft is forwarded to CAU Supervisor for review and discussion.
3. Fiscal findings and observation report is submitted to DCS Director.

Grantee Information

Grantee: _____

Contract Number: _____

Contract Period: _____

Fiscal Field Representative(s): _____

Grantee Contact: _____

Date of Review: _____

Additional Comments:

Part V – Fiscal Functions (continued)

B. 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):

- | | |
|---|---|
| <p>___ 1. Agency and CSBG Budget</p> <p>___ 2. Asset Procurement Documentation (major purchases for past 12 months)</p> <p>___ 3. Fiscal Policies/Procedures Manuals</p> <p>___ 4. Bank Statements (past 12 months)</p> <p>___ 5. Bank Statement Reconciliations (past 12 months)</p> <p>___ 6. Line of Credit Activity (past 24 months)</p> <p>___ 7. Equipment Inventory Listing</p> <p>___ 8. General Ledger Detail, Trial Balance & current Balance Sheet</p> <p>___ 9. Accounting Department Organizational Chart with corresponding job descriptions</p> <p>___ 10. Indirect Cost Rate Proposal and Approval Letter and/or Cost Allocation Plan</p> <p>___ 11. Cash Disbursement Journals</p> <p>___ 12. Cash Receipts Journal</p> <p>___ 13. Aged Schedule of Accounts Payable</p> <p>___ 14. Aged Schedule of Accounts Receivable</p> | <p>___ 15. Independent Audit (last 3 years) - including Management Letter and Accounts Receivable Detail</p> <p>___ 16. Independent Auditor's most recent Peer Review Report</p> <p>___ 17. General Liability Policy</p> <p>___ 18. Vehicle Insurance</p> <p>___ 19. Board/Staff/Volunteer Liability Insurance Policy</p> <p>___ 20. Bonding Insurance Policy</p> <p>___ 21. Authorized Signature List and Signature Cards</p> <p>___ 22. Calendar of Tax Filings</p> <p>___ 23. CHAR 500 - Annual Filing for Charitable Organizations (last filed) - replaced CHAR 497</p> <p>___ 24. IRS 990 - Return of Organization Exempt from Income Tax (last filed)</p> <p>___ 25. IRS 5500 - Annual Return/Report of Employee Benefit Plan (last filed)</p> <p>___ 26. IRS 941 - Employer's Quarterly Federal Tax Return (last 4 quarters) - with Proof of Payment</p> <p>___ 27. NYS 45 - Quarterly Withholding, Wage Reporting & Unemployment Insurance Return (last 4 quarters)</p> |
|---|---|

Part V – Fiscal Functions (continued)

3. Who is authorized to access the line of credit?

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

5. Does the Board of Directors receive monthly information on the line of credit?

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

Comments:

<p>Documents to be Reviewed</p> <p><input type="checkbox"/> Line of Credit Activity – last 24 months</p> <p><input type="checkbox"/> Monthly Financial Reports</p>	<p>Summary of Positive Indicators</p> <p><input type="checkbox"/> There is sufficient cash to cover daily operations.</p> <p><input type="checkbox"/> Line of Credit activity is reported monthly to the board of directors and executive director.</p>
---	--

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

D. Cost Allocation

Review a sample of miscellaneous expenditures:

<i>Cost Category</i>	<i>Vendor</i>	<i>Description</i>	<i>CSBG Amount</i>	<i>Total Amount</i>	<i>Allocation Method</i>	<i>Method Followed?</i>	<i>Comments</i>

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Cost Allocation Plan <input type="checkbox"/> Cost Allocation support documentation	<input type="checkbox"/> There is a written cost allocation plan that describes the methodology for allocating shared costs. <input type="checkbox"/> Procedures have been implemented to determine allowability, allocability and reasonableness of costs. <input type="checkbox"/> The allocation base used best measures the relative degree of benefit for all benefiting functions. <input type="checkbox"/> The allocation is based on current data.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

E. 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? _____

NOTES:

Review current indirect cost rate proposal and indirect cost pool.
 Are positions charged to pool consistent with approved agreement?
 Are costs charged to the indirect cost pool not directly charged elsewhere?

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Indirect Cost Rate Proposal/Agreement <input type="checkbox"/> Indirect Cost Rate Approval Letter <input type="checkbox"/> Indirect Cost Pool Detail	<input type="checkbox"/> Indirect costs charged are supported by a current negotiated indirect cost rate. <input type="checkbox"/> Indirect costs charged conform to the rate agreement. <input type="checkbox"/> Costs excluded per the established agreement are handled properly. <input type="checkbox"/> Positions charged to the indirect cost pool are consistent with the approved agreement.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

F. 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:

<i>PO Number</i>	<i>Vendor Name</i>	<i>Amount of Purchase</i>	<i>Product Purchased</i>	<i>Purchase Authorized</i>	<i>Bids Received</i>	<i>Invoice matches PO</i>	<i>Cost allocated to programs</i>	<i>Comments</i>

Comments:

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Fiscal Policy and Procedure Manual - Procurement Policies <input type="checkbox"/> Asset procurement documentation - major purchases for last 12 months	<input type="checkbox"/> There are written procurement procedures that provide requirements specified in applicable federal statutes. <input type="checkbox"/> There are written procurement procedures that provide for analysis of lease and purchase alternatives. <input type="checkbox"/> There are written procurement procedures to make efforts to use small, minority owned businesses or women’s enterprises. <input type="checkbox"/> Procurement transactions are conducted in a manner that provides open and free competition. <input type="checkbox"/> There is documentation of the performance of cost or price analysis for every procurement transaction. <input type="checkbox"/> The vendor selected is most responsive to the solicitation and most advantageous to the agency. <input type="checkbox"/> Formal competitive bidding has been structured for purchases over \$50,000 when CSBG funds are used.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

G. Bank Statement

Test Months Selected _____

1. Number of bank accounts: _____

2. Type of bank accounts:

<i>Bank Name</i>	<i>Account Number</i>	<i>Account Type</i>	<i>Program</i>	<i>Balance</i>

3. Reconciliation:

<i>Month</i>	<i>Prepared by</i>	<i>Traced Cash to Bank Statement</i>	<i>Traced Cash to General Ledger</i>	<i>Verified Outstanding Checks</i>	<i>Verified Deposits in Transit</i>	<i>Verified Misc. Adjustments</i>	<i>Comments</i>

- 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? _____
- 8. Do the above procedures trace to the Accounting Policy and Procedures Manual? _____

Comments:

Part V – Fiscal Functions (continued)

Documents to be Reviewed	Summary of Positive Indicators
<ul style="list-style-type: none"> <input type="checkbox"/> Bank statements - last 12 months <input type="checkbox"/> Bank reconciliations - last 12 months <input type="checkbox"/> Fiscal Policy and Procedure Manual - bank reconciliation procedures <input type="checkbox"/> Accounting Staff organizational chart and corresponding job descriptions 	<ul style="list-style-type: none"> <input type="checkbox"/> There are written procedures to safeguard assets by performing timely reconciliations. <input type="checkbox"/> The bank accounts are fully reconciled to the books and records on a monthly basis. <input type="checkbox"/> Assets are safeguarded by limiting account balances to Federally Insured Limits. <input type="checkbox"/> There is adequate separation of duties involving cash.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

H. 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 provided to the Board of Directors? Yes No
- 4. Was appropriate follow-up conducted for all findings and questioned costs? Yes No
- 5. Were all Accounts Receivable collected? Yes No
- 6. Did the independent auditor perform any other services for the grantee? Yes No
- 7. Perform trend analysis of the current ratio:

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

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

Comments:

Part V – Fiscal Functions (continued)

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Independent Audit - last 3 years <input type="checkbox"/> Management letter - last 3 years <input type="checkbox"/> Cash receipts	<input type="checkbox"/> Auditor opinions have been unqualified. <input type="checkbox"/> Follow-up and corrective actions have been taken for findings and questioned costs. <input type="checkbox"/> The Board of Directors received and responded to findings and questioned costs. <input type="checkbox"/> All reported accounts receivables were collected. <input type="checkbox"/> Current ratio indicates that there is sufficient current assets to cover current liabilities.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

I. Cash Receipts

Physical verification of NYS DOS Payments:

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

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Fiscal Policy and Procedure Manual - cash receipt procedures <input type="checkbox"/> Cash Receipts journal <input type="checkbox"/> Bank statements <input type="checkbox"/> Deposit Slips	<input type="checkbox"/> There are written procedures to safeguard assets by properly handling and accounting for cash receipts. <input type="checkbox"/> Cash on hand is limited by prompt deposit of receipts. <input type="checkbox"/> There is adequate separation of duties involving cash.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

J. Aged Schedules of Accounts Payable and Accounts Receivable

1. Review schedule of Accounts Payable

A. Are there payables over 90 days old?

Yes No

If so, how much and why?

B. What percentage of payables are:

Current	
30-60 days	
60-90 days	
Over 90 days	

2. Review of schedule of Accounts Receivable

A. Are there receivables over 90 days old?

Yes No

If so, how much and why?

B. What percentage of receivables are:

Current	
30-60 days	
60-90 days	
Over 90 days	

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

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

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Schedule of Aged Accounts Payable <input type="checkbox"/> Schedule of Aged Accounts Receivable	<input type="checkbox"/> Payables are paid when due. <input type="checkbox"/> Receivables are collected when due. <input type="checkbox"/> Executive Director and Board of Directors receive timely information.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

K. Required Filings

1. Federal Filings:

<i>Filing</i>	<i>Due Date</i>	<i>Date Submitted</i>	<i>Remittance</i>		<i>Confirmation Source</i>
IRS 990			N/A		
IRS 5500			N/A		
IRS 941			Y	N	
IRS 941			Y	N	
IRS 941			Y	N	
IRS 941			Y	N	

2. State Filings:

<i>Filing</i>	<i>Due Date</i>	<i>Date Submitted</i>	<i>Remittance</i>		<i>Confirmation Source</i>
CHAR 500			N/A		
NYS 45			Y	N	
NYS 45			Y	N	
NYS 45			Y	N	
NYS 45			Y	N	

3. Department of State Filings:

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

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> Calendar of Tax Filings <input type="checkbox"/> CHAR 500 - Annual Filing for Charitable Organizations (last filed)-replaced CHAR 497 <input type="checkbox"/> IRS 990 - Return of Organization Exempt from Income Tax (last filed) <input type="checkbox"/> IRS 5500 - Annual Return/Report of Employee Benefit Plan (last filed) <input type="checkbox"/> IRS 941 - Employer's Quarterly Federal Tax Return (last 4 quarters) - with Proof of Payment <input type="checkbox"/> NYS 45 – Quarterly Withholding, Wage Reporting & Unemployment Insurance Return (last 4 quarters)	<input type="checkbox"/> There is an efficient, effective reporting system present to generate required reports.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

L. Insurance

<i>Policy/Coverage type</i>	<i>Period covered</i>	<i>Carrier name</i>	<i>Policy number</i>	<i>Coverage amount</i>

Comments:

Documents to be Reviewed	Summary of Positive Indicators
<input type="checkbox"/> All insurance policies	<input type="checkbox"/> Agency assets are safeguarded by maintaining adequate insurance coverage. <input type="checkbox"/> The Board of Directors is protected by maintaining adequate Board and Officers Insurance.

Reviewer Initials: _____

Review Date: _____

Part V – Fiscal Functions (continued)

M. Standards of Operation Review Guide

1. Does the agency/contractor have more than \$100,000 (uninsured) in an institution?

Yes No

2. How often are actual costs compared to budget?

[Empty text box for response]

Is this supported by written procedures? Yes No

3. How often are cost projections performed?

[Empty text box for response]

Is this supported by written procedures? Yes No

4. How is cash physically secured?

[Empty text box for response]

Is there a written procedure? Yes No

5. How are checks or check stock physically stored?

[Empty text box for response]

Is there a written procedure? Yes No

6. How are agency credit cards secured?

[Empty text box for response]

Is there a written procedure? Yes No

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

[Empty text box for response]

Is there a written procedure? Yes No

Part V – Fiscal Functions (continued)

8. Are there interfund transactions?

Yes No

If so, how frequently are they reconciled?

Is there a written procedure?

Yes No

9. Is a physical count of assets performed and compared to inventory records?

Yes No

If so, when was the last comparison made?

Is there a written procedure?

Yes No

10. Is there adequate separation of duties?

Yes No

Comments:

Reviewer Initials: _____

Review Date: _____

Part VI – Recommendations and Necessary Action

A. Recommendations

B. Necessary Action