

## Required Checklist D: Financial Management Survey

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The information collected by this survey will be used by the Wisconsin National & Community Service Board exclusively as a tool to assess the capacity of your organization to manage federal funds and will become the basis for determining the areas of your organization's financial systems that may warrant technical assistance. This is a **required Additional Document** for all New and Recompete Applicants that must be received by WNCSB by the deadline.

LEGAL NAME OF ORGANIZATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP CODE: \_\_\_\_\_

**INSTRUCTIONS: For this survey to be complete, please: 1) respond to each applicable question, 2) attach a copy of documents requested, 3) provide comments/explanations.**

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

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### **A. GENERAL INFORMATION**

1. Is your organization incorporated as a nonprofit?

YES       NO

If Yes, in what state and in what year first incorporated? \_\_\_\_\_

2. Has your organization received a federal grant or cost-type contract award in the last 2 years? (Including Federal pass-through grants and state contracts.)

YES       NO

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

Federal Agency: \_\_\_\_\_

Name of Contact: \_\_\_\_\_

Telephone: \_\_\_\_\_

State Agency: \_\_\_\_\_

Name of Contact \_\_\_\_\_

Telephone: \_\_\_\_\_

If "Yes," please attach a schedule showing the federal direct, federal pass-through, and state dollars awarded to your organization by each granting agency for each of the two most recently completed fiscal years. This schedule must include the following:

- Name of the program
- Name of the federal agency (if the program is federally funded) or the name of the state agency (if the program is state funded)
- The program's Catalog of Federal Domestic Assistance (CFDA) number (if the program is federally funded) or state identification number (if the program is state funded)
- Name of the pass-through granting agency, if applicable
- The pass-through granting agency's identifying number for the funding, if the program is a federal program passed through a state agency
- Federal share and state share
- Amount awarded for the program
- The total amount provided to subrecipients from each federal and state program

**Please answer #3 if your organization has ever received funding from the Corporation for National and Community Service (CNCS).**

3. Describe how your organization has received CNCS funding:

Directly from the Corporation?

YES       NO

If "Yes," specify grant number(s): \_\_\_\_\_

Indirectly through a state commission (e.g., Serve Wisconsin), nonprofit organization, or university?

YES       NO

If "Yes," specify grant number(s): \_\_\_\_\_

4. Has your organization been audited by a Certified Public Accountant firm within the past two years?

YES       NO

If "Yes," name of the CPA or CPA firm: \_\_\_\_\_

5. Has your organization completed an OMB A-133 single audit within the past two years?

YES       NO       N/A

If "No," is one currently underway or scheduled?

YES       NO

Provide scheduled completion date: \_\_\_\_\_

6. Has your organization had any other type of audit besides an A-133 audit with the past two years?

YES       NO

If "Yes," provide the following:

Type of Audit (e.g., financial statements only, program specific, agreed upon procedures, limited scope review, or other type of audit): \_\_\_\_\_

Period Covered: \_\_\_\_\_

Performed By: \_\_\_\_\_

7. Was a Management Letter issued to your organization as a result of the audit?

YES       NO

If "Yes," date of Management Letter: \_\_\_\_\_

8. Were there any findings of questioned costs as a result of the audit?

YES       NO

If "Yes," identify the program(s) that had questioned costs and the amount(s) of questioned costs:

\_\_\_\_\_

9. Were there any resulting corrective action plans?

YES       NO

If "Yes," what is the current status of the corrective action plan's resolution?

\_\_\_\_\_

10. Has the Audit Report been filed with the Federal Audit Clearinghouse (if applicable)?

YES       NO       N/A

If "No," why not?

\_\_\_\_\_

11. Has your organization been subject to any other federal or state auditing, compliance monitoring, or other type of compliance review(s)?

If "Yes," describe who conducted the audit/monitoring/review, when it was conducted, and the purpose.

\_\_\_\_\_

12. Does your organization have established, written policies relating to the following areas?

YES NO

YES NO

Accounting Practices

Salary Scales

Management Internal Controls

Employee Benefits

Personnel Policies

Travel Reimbursement

Records/Documentation Retention

Procurement

Code of Conduct/Ethics

Standards for Use of Federal Funds

Conflict of Interest

Other: \_\_\_\_\_

**B. FUNDS MANAGEMENT**

1. Check which of the following books of account are maintained by your organization:

General Ledger

Cash Receipts Journal

Cash Disbursements Journal

Payroll Journal

Income (Sales) Journal

Purchase Journal

General Journal

Other: \_\_\_\_\_

2. How frequently do you post to the general ledger?

Daily

Weekly

Monthly

Other

3. Does your accounting system track the receipt and disbursement of funds by each grant or funding source?

YES

NO

4. Does your accounting system enable you to track and document disbursement of funds from original invoice through final payment?

YES

NO

5. Does your organization use a job cost system?

YES

NO

6. Are common or indirect costs accumulated into cost pools for allocation to projects, contracts and grants?

YES

NO

7. Does your organization have an approved indirect cost rate?

YES

NO

If "Yes," please describe:

\_\_\_\_\_

If "No," does your organization use the flat de minimis rate based on 10% of modified total direct costs?

YES

NO

8. If your organization does not use the CNCS Fixed Percentage Method for Indirect Costs and instead uses a federally negotiated rate, state negotiated rate, or the de minimis rate of 10% of modified total direct costs (MTDC), has your organization recorded its Indirect Cost Rate in eGrants?

YES

NO

If "Yes," what is the date the Indirect Cost Rate was recorded in eGrants? \_\_\_\_\_

9. Check the categories of costs your organization includes as an administrative cost:

Salaries and expenses of executive officers

General administration, including accounting, personnel, budget and planning

Personnel administration

Liability Insurance

Depreciation or use allowances on buildings and equipment

Costs of operating and maintaining facilities

- Management information systems
- Audit, Contracting, or Legal Services
- Other: \_\_\_\_\_

10. Does your accounting system provide for the recording of actual grant/contract costs according to categories of your approved budget[s], and provide for current and complete disclosure?  
 YES       NO

11. Does your organization use any accounting or financial management software?  
 YES       NO

If "Yes," please provide the name of the software (e.g., QuickBooks, Sage/Peachtree Accounting, etc.) :  
 \_\_\_\_\_

12. Are personnel activity reports, i.e., timesheets, maintained by funding source and project for each employee to account for total actual hours [100%] devoted to your organization?  
 YES       NO

13. Who in your organization is responsible for determining allowance of costs consistent with federal cost principles governing federal grants and contracts?

Please specify Name/Title \_\_\_\_\_

**C. INTERNAL CONTROLS**

1. Are the duties of the accountant/bookkeeper/record keeper separate from cash functions (receipt or payment of cash)?  
 YES       NO

2. Are checks signed by individual[s] whose duties exclude recording cash received, approving vouchers for payment and the preparation of payroll?  
 YES       NO

3. Are purchase approval methods documented and communicated?  
 YES       NO

4. Are accounting entries supported by appropriate documentation?  
 YES       NO

5. Are cash or in-kind matching funds supported by appropriate documentation?  
 YES       NO

6. Are employee activity reports, (i.e., timesheets, distributions, or semi-annual certifications) appropriately signed and dated by the employee and signed and dated by a responsible supervisory official having first-hand knowledge of the activities performed by the employee?

YES       NO

If "Yes," are the activity reports: Physically signed       YES       NO

Electronically signed       YES       NO

7. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?  
 YES       NO

8. Does management maintain adequate internal controls over state, federal pass-through, and any direct federal awards in compliance with statutes, regulations, and the terms and conditions of the awards?  
 YES       NO

If "No," please explain:  
 \_\_\_\_\_

**Preparer's Comments/Explanations:**

Please attach numbered sheets as necessary. **The total number of attachments is** \_\_\_\_\_ including:

**Schedule of Federal Funds Attached:**

**PREPARER CERTIFICATION:**

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

Electronic Signature of Primary Preparer

Date

Title(s) of Preparer(s)

Telephone

Email

**FOR INTERNAL USE ONLY at the Wisconsin National & Community Service Board / DOA**

**Reviewed by:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Comments: