Community Shelter Board

Program Review and Certification Internal Control Questionnaire

1. Please provide an organizational chart that illustrates the actual lines of authority/responsibility.
2. Are duties segregated to effectively reduce the opportunity for someone to perpetrate or conceal errors or irregularities? Please explain.
3. List names, titles and qualifications of staff that perform accounting and accounting control duties.
4. Who:
   1. Posts deposits in general ledger?
   2. Posts grant draws in general ledger?
   3. Has custody of blank checks and voided checks?
   4. Receives unopened bank statements?
   5. Performs bank reconciliation?
   6. Reviews bank reconciliation?
   7. Opens bank accounts?
   8. Closes bank accounts?
   9. Authorizes bank fund transfers?
   10. Requests stop payments?
   11. Reviews stop payment and re-issues check?
   12. Signs checks?
5. What type of accounting software is used?
6. Does the organization have written policies and procedures ensuring that program funds are used in accordance with requirements? Please explain.
7. If indirect costs are charged to the program, are the costs supported by an indirect Cost Rate in accordance with OMB 2 CFR 230?
8. Please explain the processes for complying with federal equipment and real property standards (Please see CSB fiscal standards).
9. Does the agency have a procedure for tracking, charging and accounting for program and non-program staff time and costs? Explain.
10. Are timesheets recorded by project, funder and functional expense (program, admin and fundraising) for actual time and not percentages? Who approves time sheets?
11. For employees working solely on the CoC program, are charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification?
12. Does management review operating results, budget variances and financial reports? Please explain.
13. Does management review and reconcile significant assets with accounting records? Please explain.
14. Is senior management sufficiently involved in the day to day operations of the organization to identify significant variances from expectations? Please explain.
15. How does the agency confirm that the value of each matching contribution was calculated properly?
16. Please explain the process for ensuring that matching funds are not reported for more than one federal program.
17. Does the agency’s procurement policy include record keeping requirements for outreach activities to minority and women-owned business enterprises? Explain.
18. If the organization receives program income, please describe the process for assuring that it is correctly earned, recorded and used in accordance with the program requirements.
19. Does the organization have interest-bearing accounts? If so, please explain procedures for ensuring that excess interest earned from federal grant funds is treated in accordance with federal requirements.
20. Are journal entries reviewed? Please explain.
21. Please explain the procedures for ensuring grant reporting are accurate and timely.
22. How does the agency verify that all of the administrative costs are allocable to the program, and necessary and reasonable for proper and efficient administration of the program?
23. Please explain the process for ensuring that grant funds are spent within the period of availability.
24. Please explain your process for ensuring that only allowable costs are charged to grant programs.
25. Please provide a chart of accounts that includes a complete listing of the account numbers for each program under the CoC.
26. Does the Board of Directors meet regularly and document their meeting? Please explain.
27. Does the Board have a financial/accounting professional or expert? Please explain.
28. Does the Board review financial reports? Please explain.
29. Does the Board select the auditors? Please explain.
30. Are employees encouraged to report suspected improprieties? Please explain.
31. Please explain procedures for identifying and responding to conflicts of interest. Please provide a written policy.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Date