



## **ATTACHMENT B**

### **Organizational Questionnaire**

Organization Name:

Contact Person(s):

Address:

Mailing Address (if different):

Briefly describe changes in all key personnel (Executive Director, Program Directors, Fiscal Director, and staff in the Fiscal Department), systems, and programs since the prior OHCS fiscal monitoring review:

### **Internal Controls**

- 1) Receipts are promptly logged, restrictively endorsed, and deposited in an insured bank account  
Yes  No
- 2) Bank Statements are promptly reconciled to the accounting records, and are reconciled by someone other than the individuals handling cash, disbursements, and maintaining accounting records.  
Yes  No
- 3) Are checks drawn to “cash” or “bearer” and advance signing of checks are prohibited?  
Yes  No
- 4) Are employees prohibited from having custody of unrecorded cash or negotiable instruments?  
Yes  No

- 5) Is a specific individual responsible for maintaining the agency's financial records and for posting transactions to them?
- 6) Yes  No   
Name/Title:
- 7) Is another individual responsible for monitoring and reviewing the above individual's work?  
Yes  No   
Name/Title:
- 8) Who receives bills and invoices?  
Name/Title:
- 9) Is payroll checked at regular intervals against personnel records?  
Yes  No
- 10) Are payroll checks always prepared after receipt of approved time and attendance reports?  
Yes  No
- 11) Are employee loans prohibited?  
Yes  No
- 12) Is the financial system designed, at the minimum, so that no one person has access to all financial operations, procedures, and records?  
Yes  No
- 13) Does the accounting system identify and segregate unallowable costs?  
Yes  No
- 14) Does the organization follow the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)?  
Yes  No
- 15) Describe how the organization evaluates and monitors compliance with State, Federal, and local regulations, and the terms and conditions of the Master Grant Agreement. Please include the name/title of those responsible for monitoring compliance.

16) Are there any current or previously filed lawsuits active or pending?

Yes  No

17) Does the organization have any outstanding judgments?

Yes  No

18) Are there any complaints or investigations since the prior monitoring review?

Yes  No

19) Please provide a brief description if you answered yes to (16), (17), or (18):

## **Program Income**

1) Is the organization undertaking activities, generating or likely to generate program income (such as fees for services, sale of commodities, rental income) related to OHCS funding? [§200.307](#)

Yes  No

If yes, list activities and attach any relevant supporting documentation:

2) Does the agency have a plan for use of program income that has been approved by OHCS?

Yes  No

## **Applicable Credits**

1) Please describe the organization's process for applying credits, such as rebates, discounts, refunds (as described in 2 CFR §200.406) to OHCS grants.

## Financial Management and Reporting

- 1) What system is used to record accounting transactions (i.e. Quickbooks, MIP)?
- 2) Who is the custodian of the accounting records for the organization?  
Name/Title:
- 3) Are all appropriate accounting staff trained on, and have access to, current state and federal policies, procedures, and instructions on accounting for and expending funds?  
Yes  No
- 4) Does the organization's accounting system allow for the identification of revenues and expenditures by specific grant?  
Yes  No
- 5) Does the agency identify expenditures in its accounting records according to the eligible activity classifications or categories as specified in the budget attached to the grant agreement?  
Yes  No
- 6) Do the accounting records indicate total revenues and expenditures to date, and the budget balance remaining for each activity?  
Yes  No
- 7) If not, how does the agency maintain budgetary control?
  
- 8) Are expenditures charged to each grant supported by invoices, purchase orders, contracts, etc.?  
Yes  No
- 9) Does the organization have interest earned in excess of \$500 per year? Yes  No
- 10) Does the organization have a Federal negotiated indirect cost rate or elect to take the de minimis?  
Yes  No
- 11) How often is the Cost Allocation Plan reviewed by the organization?

## Cash Management

- 1) Briefly describe the process for how the organization releases checks/payments once they are authorized. Include in your description if checks are immediately released or released on a schedule. Please also indicate what date the expense would be posted to the general ledger (i.e. date check is processed).
  
  
  
  
  
  
  
  
  
  
- 2) Are OHCS funds allocated to pay for the Single Audit?  
Yes  No
  
- 3) Does the organization use credit cards for expenditures charged to OHCS grants?  
Yes  No

List authorized users and title:

## Procurement:

- 1) Does the organization use lists of pre-qualified suppliers for micro-purchases?  
Yes  No
  
- 2) Does the organization use lists of pre-qualified suppliers for small purchases?  
Yes  No
  
- 3) Is there designated staff responsible for contract administration and procurements?  
Yes  No   
Name/Title:  
Name/Title:
  
- 4) List all procurements/contracts for goods or services that are new since the prior monitoring period that are \$5,000 and above using OHCS grant funds (in whole or in part). Include sole

source contracts. Include in this list, any acquisitions of property or equipment (including motor vehicles) and including leases.

Is approval needed? Yes  No

5) Contracts in excess of \$10,000 address termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement.

Yes  No

6) Date of last solicitation for CPA Audit (if applicable):

7) Describe the organizations process for reviewing open-ended and long-term contracts to ensure the contracts continue to meet the business needs of the organization and the cost is reasonable and consistent with current market rate.

### **Eligibility of Costs Reported on Request for Funds Forms (RFFs):**

1) Can a sample of cash disbursements from expenditures reported to OHCS on the RFF be traced from original accounting to:

a. Canceled checks or their digital images on bank statements?

Yes  No

b. Purchase orders or other contracts to purchased goods and services?

Yes  No

c. Vendor statements, bills and invoices?

Yes  No

d. Approved activities identified in the contract?

Yes  No

- 2) Would a spot check of a sample of the following items of cost reveal any obvious instances where these expenditures were not necessary and reasonable for proper and efficient administration of the program:
- a. Salaries and related costs?  
Yes  No
  - b. Administrative services contracts (e.g. legal, audit)?  
Yes  No
  - c. Travel expenditures?  
Yes  No
  - d. Other administrative costs?  
Yes  No
- 3) Do program expenditures include any of the following?:
- a. Entertainment?  
Yes  No
  - b. Contributions and/or donations?  
Yes  No
  - c. Fines and/or penalties?  
Yes  No
- 4) Have any costs related to political activities been charged to the grant program?  
Yes  No
- 5) Are costs charged to the grant program allocable to or included as a cost of any other program in either the current or a prior period?  
Yes  No
- 6) Does the organization operate on a reimbursement only basis?  
Yes  No
- 7) Have all planning and administrative costs subject to the percentage limitations been properly classified?  
Yes  No
- 8) When the administrative cost limitation has been met for LIHEAP, what sources of funds are used?

## Property and Equipment:

- 1) If any property acquired with OHCS administered funds was damaged, lost or stolen was it reported to OHCS? Yes  No  N/A
- 2) Was it investigated by the organization? Yes  No  N/A
- 3) Has the organization reported any insurance claims on equipment purchased with OHCS funds in the last 2 years? Yes  No  N/A
- 4) Is the physical inventory reconciled with records at least once every two years and include those assets with a high risk of loss (computers, electronics)?  
Yes  No
- 5) Has the agency disposed of any equipment or property purchased with OHCS grant funds in the last 2 years?  
Yes  No
- 6) Please describe any OHCS funded equipment (as defined in 2 CFR §200.33), property purchases, or property rehabs or conversions conducted since the prior fiscal monitoring.
  
- 7) Are depreciation expenses charged to OHCS grants?  
Yes  No

## Sub-recipient monitoring (OHCS funding only)

- 1) List all subrecipients of the organization that are required to be monitored under the Master Grant Agreement and the 2 CFR §200.331. Identify the grant funds that are passed through to each subrecipient:



2) Is there designated staff responsible for monitoring and tracking any required corrective actions?

Yes  No

Name/Title:

3) Have on-site monitoring reviews been completed for all sub-recipients?

Yes  No

4) Does the organization have an established risk assessment process?

Yes  No

## Operations

1) Is the organization partnering with other organizations in the community to strengthen services and provide a community wide approach to address the needs of those seeking services?

Yes  No

2) Is the Board active and engaged in fulfilling the mission of the organization and driving the strategic plans for the organization?

Yes  No

3) Does the Board annually plan its work and evaluate its own performance?

Yes  No

4) Does the Board monitor program performance?

Yes  No

5) Does the Board have a conflict of interest policy?

Yes  No

6) Does the Board ensure that financial policies/procedures and personnel policies are reviewed annually and amended as needed?

Yes  No

7) How does management communicate important changes and events within the organization?

8) Does the organization have a strategic plan?

Yes  No

9) Who was involved in creating it?

10) Are performance appraisals of staff conducted regularly?

Yes  No

11) At what interval?

12) Are staff training and professional development needs being met?

Yes  No

13) How healthy is the agency's cash balances? Is there an ample cushion of funds available to sustain operations in the event OHCS or other funding is interrupted or terminated?

14) Please list training needs identified by your organization that would benefit the administration of programs funded with OHCS grants.

15) Please describe any changes, either temporary or permanent to policy and procedure as a result of the COVID-19 crisis. Please indicate the date of any policy changes that were approved by the Board.

16) Please briefly describe any revisions to the FY20 budget as a result of the COVID-19 pandemic.

Print Name/Title:  
(person completing form)

Signature:  
(person completing form)

Phone number:

Email: