Financial Management Survey

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This survey is intended to collect information about the capacity of organizations to manage federal grant funds. Information from the survey will be used to assess an organization's structure and capacity-building needs and identify any appropriate technical assistance and/or resources to strengthen operations. Completion of this survey is required, but is independent from the competitive grant process. Responding organizations are advised to ensure that the person or persons completing this form are those responsible for, and with sufficient knowledge of, the organization's financial management functions.

Organization Name: _____

EIN: _____ **DUNS Number:** _____

Throughout this survey, documents are identified and copies requested. Provide copies of the most recent versions of all referenced and requested documents. Check boxes to indicate which documents are attached. If you do not provide a document, please explain why it is not being provided. If necessary, attach additional sheets in order to provide full responses to all questions.

I. Documents, Policies and Procedures

A. Public Disclosure Documents

☐ IRS Determination letter, and any amendments, reflecting approval or denial of tax-exempt status

☐ Internal Revenue Service Form 990 "Return of Organization Exempt from Income Tax" including all applicable schedules and attachments; if Form 990 filing can be downloaded, provide the website address: _____

☐ Audited financial statements including auditor's Management Letter (single audit, or other audits if not subject to federal audit requirements).

☐ List of federal grants, contracts, and subgrants/sub-contracts using federal funds awarded to the organization in the last two years including the grant and contract numbers, amounts and awarding agencies

B. Governance

☐ Articles of Incorporation and By-Laws

☐ Organizational Chart identifying: (a) key staff by name and title; (b) all budget and accounting office staff; (c) any staff with responsibility to approve, record or reconcile financial records of any type; (c) identify all individuals permitted to approve payroll; (b) all staff positions listed on the grant budget submitted to CNCS; and (d) all governing boards or councils, with membership names and titles listed.

Public reporting burden -- Estimated time to complete this form, including time for reviewing instructions and gathering and providing the information needed to complete the form is 1 hour 45 minutes. Send comments regarding this burden or the content of this form to: Corporation for National and Community Service, Chief Grants Officer, OGM, 250 E Street, SW, Washington, DC 20525. CNCS informs the potential persons who are to respond to this collection of information that such persons are not required to respond to the collection of information unless it displays a currently valid OMB control number on this page of the form (see 5 CFR 1320.5(b)(2)(1))

C. <u>Organizational Policies and Procedures</u>

The list of policies below is designed to identify some of the most critical policies for administration of a federal grant. If you are a first time recipient of federal funds, your organization may not yet have these and other appropriate policies in place. As a recipient of federal funds, you are required to have a full complement of financial, programmatic, and administrative polices, as well as internal controls in place, as applicable.

Please indicate whether the organization has written policies and procedures in the following areas. If yes, attach the document and report the date it was implemented or most recently updated.

<u>Provided</u>		<u>Item</u>	<u>As of Date</u>
☐ Yes	☐ No	Table of Contents for Personnel/Employee Handbook/Manual	_____
☐ Yes	☐ No	Table of Contents for Financial/Internal Controls Policy Manual	_____
☐ Yes	☐ No	Sub-award monitoring and oversight policy	_____
☐ Yes	☐ No	Timekeeping Guide or Policy	_____
☐ Yes	☐ No	Travel Guide or Policy, including purchase/travel credit card use	_____
☐ Yes	☐ No	Procurement Guide or Policy	_____
☐ Yes	☐ No	Standards for Use of Federal Funds Policy	_____
☐ Yes	☐ No	Code(s) of Conduct/Ethics applicable to employment/purchasing	_____
☐ Yes	☐ No	Document Retention Policy	_____

II. General Information

1. **What year was the organization established?** _____

2. **What year did the organization receive its first federal grant?** _____. **If this is the first federal grant received, what year do the organization receive its first federal contract?** _____ .

3. **How many employees work for the organization (in full-time equivalents)?**

☐ Fewer than 10   ☐ 10-49   ☐ 50-99
☐ 100-249   ☐ 250-500   ☐ > 500

4. **What was the organization's total budget for the last completed fiscal year?**

☐ $0 - $499,000   ☐ $500,000 - $999,999   ☐ $1 M - $4,999,999
☐ $5 M - $9,999,999   ☐ $10 M - $24,999,999   ☐ $25 M or more

5. **What percentage of the total budget for the last completed fiscal year came from federal and state grants and contracts?**

☐ 0 – 10%   ☐ 11 – 20%   ☐ 21 – 30%
☐ 31 – 40%   ☐ 41 – 50%   ☐ 51 - 60%
☐ 61 – 70%   ☐ 71 – 80%   ☐ 81% or more

III. Financial Management

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6.   *Identify the type of accounting system (cash or accrual):* _____

7.   *Indicate whether the Board has the following committees, and whether they are permanent or ad-hoc.*

☐ Executive Committee   ☐ Permanent   ☐ Ad-Hoc
☐ Finance Committee   ☐ Permanent   ☐ Ad-Hoc
☐ Audit Committee   ☐ Permanent   ☐ Ad-Hoc
☐ Other – List Below:
_____   ☐ Permanent   ☐ Ad-Hoc
_____   ☐ Permanent   ☐ Ad-Hoc

8.   **Do any paid employees serve as voting members of the Board of Directors, Tribal Council, or other governing body?**

☐ Yes   ☐ No

9.   **Identify key financial staff and incumbents' education/experience. Provide position descriptions (PD), indicating Yes (attached) or No (does not exist); if a PD does not exist explain why. If financial management services are contracted, enter "outsourced" and describe the outsourced services; provide copy of contract and the vendor qualification requirements.**

Position	**Education**	**Total Years Experience Performing Similar Duties**	**Position Description Attached?**
10a. Chief Financial Officer or equivalent	_____	_____	_____
10b. Bookkeeper / Accountant or equivalent	_____	_____	_____
10c. Other key financial staff positions, list below:			
_____	_____	_____	_____
_____	_____	_____	_____

10.   **Who is responsible for approving / accepting the annual independent audit? (Check all that apply)**

☐ Audit Committee   ☐ Board Chair   ☐ Board of Directors   ☐ Chief Executive
☐ Chief Financial Officer ☐ Finance Committee   ☐ Other (Specify):

11.   **Financial reports prepared for executive staff:** Identify by frequency and type(s):

Report Type	Is Report Compared to Projections?	Frequency
_____	Yes ☐ No ☐	Annual ☐ Quarterly ☐ Monthly ☐ Weekly ☐
_____	Yes ☐ No ☐	Annual ☐ Quarterly ☐ Monthly ☐ Weekly ☐
_____	Yes ☐ No ☐	Annual ☐ Quarterly ☐ Monthly ☐ Weekly ☐

12. **Identify who approves the organization's operating budget and fundraising plan; e.g., Board of Directors. Enter "None" if no approval process. Enter "N/A" if no operating budget or fundraising plan.**

Annual Operating Budget Approved By: _____

Fundraising Plan Approved By: _____

IV. Financial Controls

13. **Identify the accounting system name and software including version:** _____

14. **Does the organization maintain a chart of accounts?**

☐ Yes   ☐ No

If yes, attach copy of chart of accounts.

15. **Does the organization perform job cost center accounting?**   ☐ Yes   ☐ No

(A job cost accounting system allows you to record budgets, revenues and expenses by cost centers, jobs, grants, and activities)

16. **How often do you post transactions to the accounting system ledger(s)?**

☐ Daily   ☐ Weekly   ☐ Monthly   ☐ Annually   ☐ Other: _____

17. **Are at least two original signatures required on checks greater than dollar threshold (determined by the organization) from any bank account(s) that are used for the receipt and/or disbursement of funds, including from federal sources?**

☐ Yes   ☐ No

If yes, what is the dollar threshold? _____

18. **Does the organization use an automated payroll system?**   ☐ Yes   ☐ No

If yes, identify system and provider name: _____

19. **Does the organization follow a review and approval procedure when disbursing payroll?**   ☐ Yes   ☐ No

20. **Is Board approval required for any of the following financial transactions?**

Opening / Closing Bank Accounts	☐ Yes	☐ No	Buying / Selling Property	☐ Yes	☐ No
Opening Lines of Credit	☐ Yes	☐ No	Financial Investment / Divestment	☐ Yes	☐ No
Assigning Credit Cards	☐ Yes	☐ No	Other specify: _____		

21. **Has the organization issued loans to an employee or officer of the organization or forgiven / written-off any loan or debts in the last year?**   ☐ Yes   ☐ No

22. **Who is authorized to write-off any debt owed the organization as a bad debt?**

☐ Accountant   ☐ Chief Financial Officer   ☐ CEO/Executive Director   ☐ Board Committee
☐ Board Chair   ☐ Other, specify: _____

23. **How often does the organization experience cash flow deficits?**

☐ Weekly   ☐ Monthly   ☐ Quarterly   ☐ Annually   ☐ None in last 2 years

V. Organizational Policies and Procedures

24. **How are the organization's policies and procedures shared with employees? (Check all that apply)**

☐ e-mail ☐ Memorandum ☐ Employee Handbook ☐ Management Informs
☐ Orientation and training ☐ Intranet ☐ Staff meeting ☐ Other: _____
☐ There is no existing procedure

25. **When training has been provided to staff on the following topics?**

Subject Area	Within 1 year	Within 2 years	Within 3 years	> 3 years ago	Never
☐ Financial/Accounting	☐	☐	☐	☐	☐
☐ Federal Grant Management	☐	☐	☐	☐	☐
☐ Personnel/HR Issues	☐	☐	☐	☐	☐
☐ Risk Management	☐	☐	☐	☐	☐
☐ Cybersecurity	☐	☐	☐	☐	☐
☐ Fraud, Waste, Abuse	☐	☐	☐	☐	☐
☐ Other: _____	☐	☐	☐	☐	☐

26. **What would increase the financial capacity and expertise of the organization? (Check all that apply)**

☐ Additional Staff ☐ Computerized Accounting System ☐ Financial Training ☐ Professional Certifications

☐ Other, specify:_____

27. **What training and technical assistance do you believe would benefit your organization and enhance its ability to administer federal grant awards? (Check all that apply)**

☐ Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (12/26/2013)

☐ CNCS Regulations

☐ Programmatic performance metrics and management

☐ Budget development and execution

☐ Federal cash management

☐ Documenting in-kind and matching contributions

☐ Avoiding common audit findings

☐ Other: _____

☐ Other: _____

Preparer's Comments/Explanations: *Please present any clarifications or similar remarks/information here:*

The total number of attachments is _____. *Please number attachments in sequence.*

Preparer Certification

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

_____   _____
  Signature of Preparer   Date

_____
Printed Name and Title of Preparer

_____   _____
Telephone   Email

On the lines below, identify anyone else involved in the preparation of this survey by name and position title.

_____

_____

_____

Privacy Statement -- In compliance with the Privacy Act of 1974, the following information is provided: The collection of this information is authorized by the provisions of the National and Community Service Act of 1990, by the National and Community Service Trust Act of 1993, and the Serve America Act of 2009. The primary purpose of the information is to determine if appropriate systems are in place to manage federal grant funds or, if not, to identify training and technical assistance a new grantee may need to develop and implement appropriate systems. CNCS requires new grantees which have never before received CNCS funds to complete the form. Completion of this survey is required as an element of CNCS' risk assessment process. The information provided will be maintained and treated confidentially. However, appropriate federal, state, and local law enforcement entities may request and obtain this information under certain circumstances. Otherwise, the information provided will not be disclosed without express written permission.

CNCS Receipt Record:

Date Received: _____ CNCS Staff Print Name and Signature: _____