

Instructions

On behalf of the Department of Justice, Office for Victims of Crime (OVC), the Tribal Financial Management Center (TFMC) offers training, technical assistance, and resources to help American Indian and Alaska Native communities as you successfully manage the financial aspects of your federal awards.

These services are provided to you at no cost.

To help us identify possible training and technical assistance needs, please complete this survey. It will take approximately 15 minutes and will ask questions about your entity's:

1. Budgeting
2. Bookkeeping and Accounting
3. Fraud Prevention
4. Financial Oversight
5. Financial Reporting and Monitoring

There are no right or wrong answers and the information you provide will not impact your ability to receive grants. The information you provide is confidential and will only be used to help inform our training and technical assistance efforts to ensure they are individualized and meet the needs of your entity and other OVC tribal grantees.

If you have any questions or need support with completing this survey, please contact the TFMC Evaluation Team at evaluation@ovctfmc.org.

- Yes, I will complete the survey.
 - *[this will take participants to the survey]*
- No, I do not wish to complete the survey at this time.
 - Thank you for your time. For additional information about the services offered by TFMC, please email us at TFMC@ovctfmc.org or call the Virtual Support Center at 703.462.6900. You can also visit our website at ovctfmc.org for resources including topic specific Financial Policies and Procedures Guide Sheets and recorded learnings.

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. The estimated average time to complete this form is 15 minutes. If you have comments regarding the accuracy of this estimate or additional suggestions, please write to the TFMC Evaluation Team at evaluation@ovctfmc.org or 9300 Lee Highway, Fairfax, VA 22031.

[Reviewer Note: Bold questions are asked to all grantees. Non-bold questions are skip questions and are only visible to grantees that answer a previous question in a certain way].

Throughout the survey "entity" is used to refer to federally recognized tribes, designees, consortiums, or Alaska Native corporations.

Please use the "prev" and "next" buttons at the bottom of each page to go back pages or skip pages. Do not use your browser as it will exit you from the survey without saving your responses.

1. Do you have financial responsibilities for your entity's OVC award?

- a. No
- b. Yes

[If Yes]

1a. What best describes your financial duties (select all that apply).

- a. Budgeting
- b. Bookkeeping and accounting
- c. Fraud prevention
- d. Financial oversight
- e. Financial reporting and monitoring
- f. Development of financial policies and procedures
- g. Other (please specify)

Budgeting

2. Has your entity developed a project budget that includes all revenue and expense categories?

- a. No
- b. Yes

[If Yes]

2a. How is your entity's project budget created?

- a. Mostly created for grant submissions
- b. It is developed annually without using previous year's actuals
- c. It is developed annually using the previous year's actuals
- d. It is developed annually using actuals from multiple years

2b. Does it include a program plan?

- a. No
- b. Yes

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2c. Is there multiple year funding for the programs?

- a. No
- b. Yes

2d. Is the budget approved by the entity's governing body?

- a. No
- b. Yes

[If 2b is Selected]

2aa. How frequently does the governing entity review your program's budget and financial performance?

- a. Annually (i.e., every 12 months)
- b. Semi-Annually (i.e., every 6 months)
- c. Quarterly (i.e., every 3 months)
- d. Monthly
- e. Other (Please specify) _____

2bb. Are significant variances (10% or more) between the program's budget and actuals discussed by the governing entity?

- a. No
- b. Yes

3. Does your entity have a current approved Indirect Cost Rate?

- a. No
- b. Yes

[If No]

3a. Is your entity's governing body in the process of (re)negotiating the Indirect Cost Rate?

- a. No
- b. Yes

[If No]

3b. Is your entity's governing body willing to charge a de minimis rate of 10%?

- a. Not eligible
- b. No
- b. Yes

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4. Does your entity have a travel policy?

- a. No
- b. Yes

[If Yes]

4a. Please answer the following questions about your entity's budgeted travel:

	No	Yes
a. Is all budgeted travel in accordance with your entity's travel policy?		
b. Is all travel budgeted in accordance with the federally approved travel regulations (e.g., GSA Per Diem Rates)?		

Bookkeeping and Accounting

5. Please answer the following questions about your entity's accounting system:

	No	Yes
a. Does your accounting system separately identify the receipt and expenditure of each program/grant funds?		
b. Is your accounting system capable of recording costs by budget cost categories in approved budget?		
c. Includes budgetary controls to prevent incurring costs in excess of total funds available or by budget cost category?		

6. Which statement best reflects your entity's cash resources?

- a. Priority payments (defined as payroll and related taxes and rent) are sometimes delayed due to cash flow limitations
- b. Priority payments (defined as payroll and related taxes and rent) are always paid on time, but other payables are occasionally delayed
- c. Cash flow allows for timely payment for all expenses
- d. Cash flow meets all obligations, and the entity maintains funds in reserve

7. Which statement best reflects your entity's general ledger account reconciliation practices?

- a. Accounts are not reconciled
- b. Some general ledger accounts are reconciled to the subsidiary ledgers monthly
- c. All general ledger accounts are reconciled to the subsidiary ledgers periodically
- d. All general ledger accounts are reconciled to the subsidiary ledgers monthly

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[If c is Selected]

7a. Please specify frequency of reconciliation of general ledger account to the subsidiary ledgers (open-ended response)

8. Which of the following statements best reflects your entity's documentation practices?

- a. Little or no documentation of financial transactions is retained
- b. Documentation for most transactions is retained
- c. All transactions are documented but documentation may not be up to date
- d. All transactions are documented and up to date

9. Please answer the following questions about your entity's timekeeping system for staff whose compensation is charged to federal awards.

	No	Yes
a. Is your entity's timekeeping system supported by time and attendance records?		
b. Are timesheets recorded by project and/or by activity?		
c. Are timesheets reflective of actual hours worked?		
d. Are timesheets signed or certified by the employee?		
e. Are timesheets signed or certified employee's supervisor?		
f. Are timesheets prepared/submitted at least monthly?		
g. Do submitted timesheets coincide with one or more pay periods?		

Fraud Prevention

10. How many individuals are responsible for financial duties? Examples of financial duties include account reconciliation, check signing, handling of cash receipts and deposits.

- a. 1
- b. 2-4
- c. 5-7
- d. 8-10
- e. 11+

[If response is a]

10a. Are internal control policies in place to minimize potential risks associated with not having segregation of financial duties?

- a. No
- b. Yes

[If response is b-e]

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10b. Are internal control policies in place that separate duties between accounting staff, check signers, and staff opening the mail?

- a. No
- b. Yes

10c. Are internal control policies in place such, as use of check requests and approval of payables prior to check writing?

- a. No
- b. Yes

10d. Are procedures in place to check compliance with controls, including a procedure for multiple check signers based on the amount of the check?

- a. No
- b. Yes

11. Does your entity have a policy or policies on the prevention of fraud, waste, and abuse?

- a. No
- b. Yes

[If Yes]

11a. Does your entity provide training on how to prevent fraud, waste, and abuse?

- a. No
- b. Yes

12. Please answer the following questions about your entity's protection of financial information.

	No	Yes
a. Are there security measures currently in place to prevent disclosure of accounting information?		
b. Are there are basic security measures, such as locked storage of blank checks and timely deposits of cash receipts?		
c. Is your entity's accounting system protected by passwords and regular data backups?		
d. Are blank checks and deposited cash receipts kept in a locked cabinet?		
e. Are all passwords stored securely?		
f. Is backed up data stored on and/or offsite?		
g. Is access to financial data only given to employees directly involved with that information?		

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Financial Oversight

13. Does your entity contract with a financial management firm to complete accounting?

- a. No
- b. Yes

[If Yes]

13a. What is the name of the management firm? _____

14. Does your entity use an electronic accounting system?

- a. No
- b. Yes

[If Yes]

14a. What accounting system does your entity use?

- a. Excel or another basic spreadsheet
- b. A basic electronic accounting program (e.g., Quicken)
- c. An electronic fund accounting system (e.g., Abila MIP or other non-profit fund accounting system)
- d. Enterprise resource planning software (ERP) or other robust system

15. In the past grant cycle, did the entity have carryover, offset or de-obligation of grant funds?

- a. Yes, for more than one grant
- b. Yes, for one grant
- c. No

16. To what extent does the entity have financial policies or procedures?

- a. There are no established financial policies or procedures
- b. Some financial policies and procedures are developed on an ad hoc basis and may be written
- c. There are written financial policies and procedures - including procedures for separation of duties
- d. Comprehensive written financial policies and procedures are in place - including procedures for separation of duties - and compliance with the policies and procedures is periodically tested

17. Is there an operating cash reserve policy?

- a. No reserve policy established
- b. Yes, a reserve policy is established, but the entity's governing body does not have adequate cash flow to maintain designated reserves

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- c. Yes, a reserve policy is established which specifies one or two months of operating expenses to be held in reserve and the entity's governing body can maintain these reserves
- d. Yes, a reserve policy is established which specifies three months or more of operating expenses to be held in reserve and the entity's governing body can maintain these levels

18. Which statement best describes your entity's cash flow monitoring practices?

- a. Little to no cash flow monitoring
- b. Cash flow projections occasionally prepared
- c. Cash flow projections are regularly updated and monitored closely
- d. Cash flow projections are routinely monitored in conjunction with financial reports
- e. Cash flow projections are regularly reviewed by the governing entity

19. Does your entity use cash flow projections for planning?

- a. No
- b. Yes

20. Does your entity have a federal award drawdown policy?

- a. No
- b. Yes

[If Yes]

20a. Does the policy:

	No	Yes
a. Ensure that federal cash on hand is the minimum needed for disbursements/reimbursements to be made immediately or within 10 days?		
b. Ensure if the funds are not spent or disbursed within 10 days, they are returned to the awarding agency?		
c. Ensure that federal cash on hand is kept at or near zero?		
d. Ensure that interest earned over \$500 per year is returned to the awarding agency?		

21. Have all Points of Contact and Financial Points of Contact identified on your federal grant applications taken the DOJ Grants Financial Management Training?

- a. No
- b. Yes

[If No]

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21a. What barriers prevent staff from completing the DOJ Grants Financial Management Training?

22. What financial management training is offered by your entity?

- a. Entity does not provide any training on financial management for staff or governing entity
- b. Staff receives some financial management training, based on immediate needs
- c. Financial management training is available to both staff and governing entity
- d. Financial management training is prioritized and included in the annual budget

23. Which statement best describes your entity's whistleblowing policies?

- a. No written policy for reporting financial impropriety is in place
- b. There is a written policy in place to encourage reporting of financial improprieties
- c. In addition to (b), confidential means are available to report financial improprieties and to protect against potential retaliation
- d. In addition to (b) and (c), staff and volunteers are well informed about the whistleblowing policies

24. Does your entity have a conflict of interest policy?

- a. No
- b. Yes

[If Yes]

24a. Which statement best describes your entity's conflict of interest policy?

- a. The written conflict of interest policy spells out the responsibilities of the board, staff, and volunteers
- b. In addition to (a), training is provided to clarify the policy for the governing entity, staff and volunteers
- c. In addition to (a) and (b), the governing entity, staff, and volunteers are required to confirm in writing, annually, that they have no conflict of interest

24b. Does your entity have a documented process to check for organizational conflict of interest with potential contractors?

- a. No
- b. Yes

25. Which statement best applies to your entity's in-kind policy?

- a. We do not have a written in-kind acceptance policy
- b. We have a basic written in-kind acceptance policy which defines the responsibilities of the entity's governing body and staff in accepting in-kind donations

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- c. In addition to (b), the policy defines if and how non-cash gifts will be evaluated and accepted
- d. In addition to (b) and (c), the potential financial impact of all retained non-cash gifts is updated annually

Financial Reporting and Monitoring

26. Does your entity adhere to all applicable uniform (grants) administrative requirements, cost principles and audit requirements set forth in 2 C.F.R. Part 200?

- a. I don't know
- b. No
- c. Yes

27. Can your entity's accounting system document the recording of match for each grant? (Note: CTAS and TVSSA do not have match requirements, but other programs might require a match).

- a. Not Applicable – my entity does not have grants with a match requirement
- b. No
- c. Yes

28. Are restricted funds/assets designated in the entity's accounting records?

- a. No
- b. Yes

[If Yes]

28a. What level of restrictions are in place?

- a. Major restrictions are designated, however, some funds that should be restricted may not be identified
- b. All restricted funds are designated and protocols are in place to avoid internal borrowing
- c. In addition to (b), all use of restricted funds is documented, justified, and reported

29. Does your entity have audit procedures?

- a. No
- b. Yes

[If Yes]

29a. What is your entity's governing body's level of review for financial reviews and audits?

- a. No outside review of financial statements

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- b. A member of the governing entity reviews the financial statements and policies and procedures
- c. The entity's governing body has an independent auditor who conducts an annual review

[If Select 29C]

29aa. Does the governing entity review the results from the audit?

- a. No
- b. Yes

29b. Does your entity have a tracking mechanism in place for audit findings and corrective actions?

- a. No
- b. Yes

30. Does your entity have a procurement policy?

- a. No
- b. Yes

[If Yes]

30a. For federal grants that exceed \$250,000, does the procurement policy include the following requirements:

	No	Yes
a. Full and open competition		
b. Applicable contract provisions		
c. Prior approval for noncompetitive (sole source) procurement		

31. Does your entity have a contract review process?

- a. No
- b. Yes

[If No]

31a. Does your entity have written contracts or service agreements?

- a. No
- b. Yes

[If Yes]

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31b. Are there procedures in place to monitor compliance with contracts?

- a. No
- b. Yes

31c. Are major contracts reviewed by the entity's governing body?

- a. No
- b. Yes

32. Does your entity use oral agreements to secure services?

- a. No
- b. Yes

[If Yes]

32a. Can you provide examples of the oral agreements? (open-ended response)

33. Does your entity have subgrantees on any OVC awards?

- a. No
- b. Yes

[If Yes]

33a. Does your entity have policies and procedures in place to monitor subgrantee awards?

- a. No
- b. Yes

[If Yes]

33b. Does your entity's policies and procedures cover the following?

	No	Yes
a. Selecting subrecipients to subaward		
b. Subawarding process		
c. Payments to subrecipients		
d. Monitoring subrecipient progress and financial activities		
e. Close-out of subawards		

34. Who reviews executive compensation?

- a. There are no reviews of executive compensation
- b. Entity's governing body
- c. Independent party

[If Entity or Independent party is selected]

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34a. How frequently does this review occur?

- a. Bi-annually (i.e., every 24 months)
- b. Annually (i.e., every 12 months)
- c. Semi-annually (i.e., every 6 months)
- d. Quarterly (i.e., every 3 months)
- e. Other (please specify) _____

35. Is executive time charged to federal grants?

- a. No
- b. Yes

[If Yes]

35a. Are executive's overtime or compensatory time reimbursed from grants?

- a. No
- b. Yes

35b. Are executive salaries monitored to ensure they do not exceed 110 percent of the annual maximum salary of the Federal Government's Senior Executive Service?

- a. No
- b. Yes

36. Is there anything else you would like to share with us about your entity regarding financial management or training requests?

Thank you for taking the time to answer these questions. If you have any questions about this survey, please feel free to contact evaluation@ovctfmc.org. If you are interested in learning more about how the Tribal Financial Management Center can support your entity, please visit us at ovctfmc.org or contact us at TFMC@ovctfmc.org. You may also call the Virtual Support Center at 703.462.6900 during the following times:

- Alaska: 8 a.m. – 3 p.m.
- Pacific: 9 a.m. – 4 p.m.
- Mountain: 10 a.m. – 5 p.m.
- Central: 11 a.m. – 6 p.m.
- Eastern: 12 p.m. – 7 p.m.

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