

Shelby County Government Subgrantee Evaluation for Internal Controls Questionnaire

SHELBY COUNTY GRANT PROJECT INFORMATION:

Shelby County Grant Staff Program Coordinator: Name, Address, Phone, Email

SCG Grant Fund #

SCG Department #

Grantor

Grant Project Name

Project Period

SUBGRANTEE INFORMATION:

Subgrantee/Agency Name

Email Address

Agency's Telephone Number

Agency's Address

City, State, Zip

DUNS #

Executive Director: _____ **Phone:** _____

Fiscal Director/Accountant: _____ **Phone:** _____

List sources and estimated contract/grant budgets for all federal, state and other grant funds provided to your agency in the last fiscal year.

Grantor Agency: Name of Grantor and Type, i.e. Federal, State or Other	Name of Grant	Grant Amount

1. Number of years the agency has been in business? _____ years _____ months

2. How many grant programs are operated by this agency? 1-2 3-4 Over 4

3. Which OMB circulars, governing guidances, or legal agreements are applicable to this grant project?

Internal Control Questionnaire

SUBGRANTEE _____

4. What is the agency's fiscal year? (month – month): _____

5. Date of last independent audit: _____
Attach a copy of the most recent completed audit.

6. The audit determined that the financial statements were: Qualified Unqualified

7. The auditor issued an: Adverse opinion Disclaimer Neither

8. Were any audit findings identified? YES NO
If yes, describe what and how they were resolved:

9. Does the agency have regular audits? YES NO

10. What is the frequency of the audits? Quarterly Annual Bi-Annual Other

11. Name of CPA firm or auditor: _____ Phone: _____

ACCOUNTING:

1. Which best describes the agency's accounting system? Manual Automated

2. What is the name of the agency's accounting software? _____

3. How many years has the accounting software been in use? ___ yrs. ___ mos.

4. Financial reports are prepared on the following basis: Cash Accrual

5. Describe any significant changes in funding for the project or agency this fiscal year, e.g. changes that altered the cost allocation plan:

	YES	NO
6. Are there written accounting policies and procedures? What date were they written or last revised?	<input type="checkbox"/>	<input type="checkbox"/>

7. Does the accounting system identify revenue and expenses separately?	<input type="checkbox"/>	<input type="checkbox"/>
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8. Does the accounting system identify expenses by project and budget cost	<input type="checkbox"/>	<input type="checkbox"/>
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Internal Control Questionnaire

SUBGRANTEE _____

categories?

9. Does the accounting system separate direct and indirect expenses?

10. Does the agency maintain a separate bank account for Federal or State grant/contract funded awards?

11. If funds are commingled, can this project's grant-related expenses be readily identified among other costs?

12. Does the agency maintain a general ledger?

13. Is there a cash receipts journal?

YES **NO**

14. Is there a cash disbursement journal? _____

15. Attach an excerpt from the general ledger to demonstrate that this grant project's funds are being tracked in the system.

16. Is documentation adequate to provide an audit trail _____
to/from original source documentation to the books of account?

17. Are vouchers, invoices and/or receipts maintained for all expenses? _____

18. Is the general ledger maintained in a manner that provides ease in the preparation of required _____
reports?

19. Are revenues and expenditures classified in the books of account in the same categories that are _____
included in the budget?

19a. If not, are reports linked to the books by _____
worksheets?

20. Are bank accounts reconciled monthly? _____

21. Are internal control procedures documented? i.e. separation of duties, approvals, etc.? _____

22. Is there a comparison of budget to actual expenditures?

Internal Control Questionnaire

SUBGRANTEE _____

-
-

23. Is there an approved cost allocation plan for allocating indirect costs to grant programs?

-
-

24. Which grantor agency approved the cost allocation plan or budget? Attach a copy of the approved budget. _____

25. Are grant expenditures reconciled to the general ledger on a periodic basis?

-
-

If yes, how often? _____

VENDOR PAYMENTS

YES NO

1. Is approval received for payment of invoices prior to payment actually being made?

- _____

2. Are invoices cancelled when paid?

- _____

YES NO

3. Are expenditures made within the time restraints of the grant and charged to the correct

-

_____ accounting period?

4. Are all contracts and subcontracts in writing and on file?

-

_____ List your agency's subcontractors that have any affiliation with this grant project:

5. Are expenditures in compliance with applicable

Internal Control Questionnaire

SUBGRANTEE _____

cost principles? What cost principles are being

_____ adhered to for this grant/contract?

6. Are there written policies and procedures for processing vendor payments? What date were

_____ they written or last revised?

TRAVEL

YES NO

1. Are expenditures charged to travel supported by source documents?

2. Are requests for travel approved in advance and reviewed to ensure compliance with grantor

_____ funding and/or the budget?

3. What rate is used to reimburse mileage? _____

4. Are there written policies and procedures for

_____ travel expenses? When were they written or last revised?

PERSONNEL RECORDS

YES NO

1. Are salaries/wages supported by time and attendance records?

2. Are all leave types addressed in the personnel policy?

3. Are timesheets that identify effort devoted to a particular objective maintained for

_____ all grant funded employees?

Internal Control Questionnaire

SUBGRANTEE _____

YES NO

4. Are all fringe benefits, except those required by law, addressed in the personnel policies?

When were personnel policies last written or revised?

5. Does segregation of duties exist for individuals approving time and attendance records vs.

the processing of payroll documentation for paychecks?

6. Is payroll processed internally or is it outsourced?

internally outsourced

7. Are grant funded salaries documented in a letter or contract?

PROCUREMENT POLICIES

YES NO

1. Are there written procurement policies? When were they written or last revised?

2. Does adherence to the procurement policies, in your judgment, result in obtaining the best

quality of service or product at the best price?

3. Are purchase orders used?

3a. If yes, are expenditures supported by an approved purchase order?

4. Have purchasing authority levels been established?

List the hierarchy.

5. Are bids required for certain purchases, contracts

or

capital improvements?

Internal Control Questionnaire

SUBGRANTEE _____

MATCHING SHARE DOCUMENTATION

YES NO

1. Is a match required? If so, which type (below)?

-

1.1. Cash

-

1.2. In-kind

-

2. What is the source of the match? _____

3. Do accounting records adequately reflect that the required match is expended according to the

-

_____ same criteria as the grant/contract funds being matched?

YES NO

4. Are there in-kind revenues and expenditures recorded in the accounting records?

-

4.1. If yes, is there adequate documentation to value:

-

4.1.1. Services (time and attendance records, pay rate used, etc.)

-

4.1.2. Goods (Basis of evaluation)

-

4.1.3. Space (Rental comparisons, etc.)

-

Internal Control Questionnaire

SUBGRANTEE _____

RECORD RETENTION POLICY

1. Are there written policies and procedures for record retention? If so, when were they

-
-

_____ written or last revised?

2. Are confidential records stored in a secure area? _____

2a. Are records stored on-site or off-site? on-site off-site

RESPONSIBLE PARTIES

List the name and title of person(s) responsible for performing the following duties:

- 1. Approve Expenses _____
- 2. Journal Entries _____
- 3. Personnel Actions _____
- 4. Replenish Petty Cash Fund _____
- 5. Sign Checks _____
- 6. Sign Purchase Orders _____
- 7. Review Employee Timesheets for Accuracy _____
- 8. Sign Employee Timesheets/Verify Authenticity of Payee _____
- 9. Handle Accounts Receivable Documents _____
- 10. Procurement Card Approval _____
- 11. Procurement Card Holders _____
- 12. Capital Expenditures _____
- 13. Distribute Payroll Checks _____
- 14. Prepare Trial Balance _____
- 15. Open Mail _____
- 16. Open Bank Statements _____
- 17. Prepare Daily Receipt Log _____
- 18. Prepare Daily Bank Deposit _____

Internal Control Questionnaire

SUBGRANTEE _____

19. Conduct Bank Reconciliation _____

20. Make Bank Deposits _____

21. Coding of Leave Time to Employee Records _____

22. Transactions to Cash Receipts Journal _____

23. Transactions to Cash Disbursements Journal _____

24. Transactions to General Journal _____

25. Transactions to the General Ledger _____

26. Maintain Equipment Records _____

26a. Verify Equipment at Random _____

27. Supplies Inventory Records _____

27a. Verify Supplies at Random _____

28. Employee Personnel Files _____

29. Handle Petty Cash _____

29a. Verify Petty Cash at Random _____

GENERAL:

YES NO

1. Has there been any change in the structure/operation of the grant program?
If yes, describe. YES NO

YES NO

2. Has there been staff turnover in key positions?
If yes, what are the affected positions and reasons for the turnover? YES NO

3. Do you have a written policies and procedure manual?
If yes, attach its table of contents and list of appendices. YES NO

4. What kinds of accommodations are made to better serve disabled clients?

Internal Control Questionnaire

SUBGRANTEE _____

5. Do you have a license to operate a business?
If yes, has there been any recent change in the license status?
List the business license number and any other government issued identifying number that is associated with your agency.

6. Are you accredited by any organization?
If yes, has there been a recent change in the accreditation?
Who is the accreditor? _____

7. Do you have property and liability insurance?
If yes, do you have a certificate of insurance on file?
Who is the carrier? _____

8. Does your agency operate satellite sites or other branches?

9. Describe procedures for safeguarding confidential information.

I hereby certify that all of the above information is true and correct to the best of my knowledge and belief.

NOTE: Return completed questionnaire to your Shelby County grant program staff. Your delay in returning this form may interrupt the processing of subgrants or payments.

Signature of Executive Director or Other
Authorized Agent

Date Signed

Title

(Revised 12/05/12)