**Missouri Community Service Commission**

**Financial Management Capability Survey**

**PURPOSE AND INSTRUCTIONS**

The purpose of this survey is to attain an understanding of your organization’s systems, policies, procedures, and practices. The information collected by this survey will be used by the Missouri Community Service Commission (MCSC) as a tool to assess the capacity of your organization to successfully execute the terms and conditions of a federal grant award and to determine areas of organizational capacity requiring technical assistance. *The MCSC reserves the right to request a copy of any materials attested to in this survey.*

**For this survey to be complete, please:**

* Respond to each question.
* Attach a copy of requested documents in the *Attachments* section of this survey in the order.
* Attach the completed survey with attachments to the original copy of the grant application per MCSC grant application guidelines.

**Tip:** While general or administrative questions may be answered by the executive officer of the organization, the MCSC recommends engaging fiscal/accounting staff to respond to financial management sections of this survey.

Any questions may be directed to Don Stamper, Executive Director at (573) 751-5012 or don.stamper@ded.mo.gov.

**GENERAL INFORMATION**

**Organization:**

Legal Applicant Entity:

Address:

City/State/Zip Code:

*\*Does your organization have 501(c)3 status? [ ]  YES [ ]  NO If so, in what state?*

**Person Completing this Survey:**

Primary Respondent’s Name and Title:

Email Address:       Phone Number:

1. **ORGANIZATIONAL SYSTEMS & MANAGEMENT**

|  |
| --- |
| **Board of Directors** |
| 1. Does your organization have a Board of Directors?
 | [ ]  YES [ ]  NO |
| 1. Does your Board of Directors:
	1. Have a manual outlining roles and responsibilities?
	2. Meet regularly? If so, how frequently *(e.g. quarterly)*? **Frequency:**
	3. Record and approve meeting minutes?
	4. Approve the organization’s annual operational budget?
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
|  |  |
| **Employee Recruitment & Supervision** |
| 1. Does your organization:
2. Conduct criminal record checks on all employees?
3. Verify eligibility to work in the United States for all employees *(Form I-9)*?
4. Ensure employees have the education and experience appropriate for their duties?
5. Provide employees with a manual outlining policies and procedures?
6. Update the employee manual annually, at a minimum?
7. Provide employees with adequate support and supervision?
8. Maintain personnel files on all employees?
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
| 1. Will your organization be using existing employees to support the proposed AmeriCorps project?
 | [ ]  YES [ ]  NO |
|  |  |
| **Employee Turnover** |
| 1. What was your annual employee turnover rate for the past two (2) years? *Use the following formula: # of employees exiting the organization in the last 24 months ÷ average # of employees over the past 24 months.*
 | [ ]  0 – 25% [ ]  26 – 50% [ ]  51 – 75% [ ]  76 – 100% |
| 1. Does your organization have the ability to effectively respond to sudden personnel changes on a:
2. Short-term basis *(i.e. other staff are able to fill in when an employee is out with an illness)*
3. Intermediate-term basis *(i.e. unexpected resignation prompts active recruiting to refill)*
4. Long-term basis *(i.e. budgetary cutbacks that necessitate staff reduction)*
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
| 1. Does your organization have a Continuity of Operations Plan or other similar plan to continue business in the event of a disaster or other emergency?
2. ***If no, go to next question.***
3. If **yes**, is the plan written? [ ]  YES [ ]  NO
4. If **yes**, has staff been trained on this plan? [ ]  YES [ ]  NO
 | [ ]  YES [ ]  NO |
|  |  |
| **Technology Resources** |
| 1. Does your organization:
2. Provide a computer (desktop, laptop, etc) for all employees/persons?
3. Have a dedicated email account for all employees/persons?
4. Have high-speed internet access?
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section A:**       |

1. **FINANCIAL OVERSIGHT AND ASSURANCE**

|  |  |
| --- | --- |
| 1. Has your organization received funding from the Corporation for National and Community Service within the last five (5) years?
	1. Was it directly from the Corporation? [ ]  YES [ ]  NO
		1. *If yes, please specify the grant number(s).*
	2. Was it indirectly through another entity receiving direct support? [ ]  YES [ ]  NO
		1. *If yes, specify the funding source(s) and the grant number(s).*
 | [ ]  YES [ ]  NO |
| 1. Has your organization received a federal grant award in the last two (2) years? *If yes, please attach a Schedule of Federal Funds received in the last two (2) years. Indicate the funding source, Catalog of Federal Domestic Assistance (CFDA) number, grant period, and amount.*
 | [ ]  YES [ ]  NO |
| 1. What are the dates of your organization’s most recently completed fiscal year?
 |       |
| 1. What is your organization’s total operating budget for the current fiscal year?
 | $       |
| 1. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?
 | [ ]  YES [ ]  NO |
| 1. Has your organization been audited by a certified public accounting firm for the most recently completed fiscal year? *If yes, please attach a copy of the most recent audited financial statements and/or A-133 audit.*
	1. If **yes**, what type of audit *(check all that apply)*? [ ]  Financial Statement [ ]  A-133
	2. If **no**, is one underway or scheduled? [ ]  YES [ ]  NO
		1. What is the scheduled date of completion?
 | [ ]  YES [ ]  NO |
| 1. Did your organization take corrective actions indicated in the auditor’s report and any letters to management? *If no corrective actions were indicated by auditors, mark here.* [ ]
 | [ ]  YES [ ]  NO |
| 1. Does your organization keep on hand or know how to access a current version of requirements applicable to all funding sources *(e.g. OMB Circulars, grant terms and conditions, notice of grant awards, etc.)*?
 | [ ]  YES [ ]  NO |
| 1. Does your organization have written fiscal management policies and procedures for the following that have been in use for at least one year?
	1. Accounting Practices
	2. Management Controls
	3. Personnel Policies
	4. Salary Scales
	5. Employee Benefits
	6. Travel and Expense Reimbursement
	7. Procurement
	8. Documentation of Employee Time and Effort
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
| 1. Do any of the above policies and procedures conflict with AmeriCorps grant terms and conditions?
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section B:**       |

1. **GENERAL ACCOUNTING & FUNDS MANAGEMENT**

|  |  |
| --- | --- |
| 1. Are your organization’s accounting practices in agreement with those stipulated by its accounting and finance manuals?
 | [ ]  YES [ ]  NO |
| 1. Are your organization’s accounting practices in agreement with those stipulated by requirements of its funding sources?
 | [ ]  YES [ ]  NO |
| 1. Does your organization use an automated accounting system?
	1. *If yes, what is the name of the system?*
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system track the receipt and disbursement of funds by each grant and grant year?
 | [ ]  YES [ ]  NO |
| 1. Does your organization have a written cost allocation plan *(plan to distribute costs shared by one or more direct grants or projects)*?
 | [ ]  YES [ ]  NO |
| 1. Are all common or shared costs that are readily attributable to direct cost activities accumulated into cost pools for allocation to projects, contracts, and grants?
 | [ ]  YES [ ]  NO |
| 1. Are indirect costs distinguished from direct costs in your accounting system?
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system provide for the recording of grant costs according to categories listed in your approved budget(s)?
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system allow for the comparison of budget versus actual costs by budget category?
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system allow for cash-basis financial reporting?
 | [ ]  YES [ ]  NO |
| 1. Does your organization have a federally approved indirect cost rate? *If yes, attach a copy of the IDC agreement from the federal approval authority.*
 | [ ]  YES [ ]  NO |
| 1. If your organization does not have a federally approved indirect cost rate, indicate the cost categories used to determine administrative and/or indirect costs. Check all that apply.
	1. Salaries and/or expenses of executive officers
	2. General administration (accounting, personnel, budget, planning)
	3. General liability insurance
	4. Depreciation or use allowances on buildings and equipment
	5. Cost of operating or maintaining facilities
	6. Audit, contracting, or legal services
	7. Other:
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section C:**       |  |

1. **TRANSACTION CONTROLS**

|  |
| --- |
| **General Ledger** |
| 1. Is the general ledger posted on the double-entry method?
 | [ ]  YES [ ]  NO |
| 1. Does the general ledger accommodate cost center and fund accounting?
 | [ ]  YES [ ]  NO |
| 1. Is a trial balance of the general ledger prepared monthly?
 | [ ]  YES [ ]  NO |
| 1. Are out of balance conditions identified and corrected on a monthly basis?
 | [ ]  YES [ ]  NO |
|  |  |
| **Accounts Receivable and Cash Receipts** |  |
| 1. Is there someone dedicated to ensuring that reimbursement requests and expenditure reports to funds are prepared timely, correctly, and accurately?
 | [ ]  YES [ ]  NO |
| 1. Is there a process to retain all supporting documentation for items listed on reimbursement requests and expenditure reports to funders?
 | [ ]  YES [ ]  NO |
|  |  |
| **Accounts Payable and Cash Disbursements** |  |
| 1. Are invoices, purchase orders, and receiving documents compared and accounted for by the organization’s accounts payable department or fiscal officer?
 | [ ]  YES [ ]  NO |
| 1. Is receipt of goods and services verified before invoices are paid?
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system enable you to track and document disbursement of funds from original invoice through final payment?
 | [ ]  YES [ ]  NO |
| 1. Are there controls in place to ensure that all costs are allowable, reasonable, and consistently applied?
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section D:**       |  |

1. **PROCUREMENT AND PROPERTY**

|  |  |
| --- | --- |
| 1. Do procedures exist and provide for the solicitation of bids or prices for all procurements over a certain threshold including the purchase, rent, and/or lease of fixed assets?
 | [ ]  YES [ ]  NO |
| 1. Are purchase approval methods documented and communicated?
 | [ ]  YES [ ]  NO |
| 1. Are appropriate approvals obtained prior to the purchase, rent, or lease of equipment and supplies?
 | [ ]  YES [ ]  NO |
| 1. Are solicitations and price quotations filed and maintained?
 | [ ]  YES [ ]  NO |
| 1. Is the receipt of donated property supported by documentation which reflects the following:
	1. Name of the donor?
	2. Donor restrictions (if any)?
	3. Receipt date?
	4. Fair market value of each item?
	5. Documentation of how the fair market value was determined?
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section E:**       |  |

1. **BANK ACCOUNTS**

|  |  |
| --- | --- |
| 1. Is each bank account authorized by the Board of Directors or by the person delegated by the Board of Directors?
 | [ ]  YES [ ]  NO |
| 1. Are bank statements reconciled to the general ledger on a monthly basis?
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section F:**       |  |

1. **HUMAN RESOURCES AND PAYROLL**

|  |  |
| --- | --- |
| 1. Are the duties and responsibilities of employees defined in written policies or job descriptions and communicated to employees?
 | [ ]  YES [ ]  NO |
| 1. Are records of vacation, sick leave, and compensatory time (if applicable) maintained for employees?
 | [ ]  YES [ ]  NO |
| 1. Does your organization file and maintain federal and state Forms W-4 for all employees?
 | [ ]  YES [ ]  NO |
| 1. Does your organization file federal, state, and local income and payroll tax quarterly tax quarterly withholding reports to the appropriate authorities on a timely basis, when/if required by federal, state, and local law?
 | [ ]  YES [ ]  NO |
| 1. Are procedures designed to provide that employees are paid in accordance with approved budget, wage, and salary plans?
 | [ ]  YES [ ]  NO |
| 1. Does your organization pay salary and wages other than by check *(e.g. direct deposit)*?
 | [ ]  YES [ ]  NO |
| 1. Does your organization have different personnel who prepare payroll, sign and distribute payroll checks, and reconcile the payroll ledger on a monthly basis?
 | [ ]  YES [ ]  NO |
| 1. Are timesheets or periodic time and effort certifications required from each employee, as required by the OMB Cost Principles appropriate for your type of organization?

*The applicable cost principles are as follows:** 1. *2 CFR 220 – Educational Institutions*
	2. *2 CFR 225 – States, Local, Indian Tribal Governments*
	3. *2 CFR 230 – Non-profits*
	4. *45 CFR 74 – Hospitals*
 | [ ]  YES [ ]  NO |
| 1. Do employee time and effort reports reflect time and activity by funding source/project for a total of 100% of employee time dedicated to the organization?
 | [ ]  YES [ ]  NO |
| 1. Are time and effort reports signed and dated by both the employee and the supervisor?
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section G:**       |  |

1. **MATCH**

|  |  |
| --- | --- |
| 1. Does your organization record both in-kind and cash match received from other individuals and/or entities in its accounting records?
 | [ ]  YES [ ]  NO |
| 1. Does your organization have a written policy on valuing and recording in-kind matching funds?
 | [ ]  YES [ ]  NO |
| 1. Are matching contributions recorded in the general ledger as grant/project expenses?
 | [ ]  YES [ ]  NO |
| 1. Are the matching contributions recorded only after they are utilized for the work of the specific grant or project?
 | [ ]  YES [ ]  NO |
| 1. Are in-kind and cash matching funds supported by appropriate documentation?
 | [ ]  YES [ ]  NO |
| 1. Does your organization determine and substantiate the value of in-kind contributions in accordance with OMB Circular requirements?
 | [ ]  YES [ ]  NO |
| 1. Does your organization use a standard in-kind donation form as documentation for contributions? *If yes, attach the in-kind donation form template your organization uses.*
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section H:**       |  |

1. **INTERNAL CONTROLS**

|  |  |
| --- | --- |
| 1. Does your accounting system have controls that prevent expenditures in excess of approved and budgeted amounts?
 | [ ]  YES [ ]  NO |
| 1. Does your organization create a plan to address audit and monitoring findings, when applicable?
 | [ ]  YES [ ]  NO |
| 1. Does your accounting system have procedures that govern the maintenance of general ledger accounts?
 | [ ]  YES [ ]  NO |
| 1. Are your accounting system and records secured?
 | [ ]  YES [ ]  NO |
| 1. Is your supporting documentation secured in areas with limited access?
 | [ ]  YES [ ]  NO |
| 1. Do you maintain source documentation to show the nature of each receipt and expenditures *(e.g. receipts, invoices, training agendas, contracts for services, etc.)*?
 | [ ]  YES [ ]  NO |
| 1. Are all reports reconcilable with accounting records and systems?
 | [ ]  YES [ ]  NO |
| 1. Are transactions in the accounting records properly authorized, as evidenced by supporting documentation containing the signature of appropriate approving officials?
 | [ ]  YES [ ]  NO |
| 1. Has a general policy with respect to insurance coverage been defined?
 | [ ]  YES [ ]  NO |
| 1. Have procedures been instituted to ensure adequate coverage for all significant business risks?
 | [ ]  YES [ ]  NO |
| 1. Is insurance coverage periodically reviewed with a competent and certified insurance agent?
 | [ ]  YES [ ]  NO |
| 1. Are the duties and responsibilities as outlined in written accounting and grants management policies and procedures communicated to employees?
 | [ ]  YES [ ]  NO |
| 1. Are written accounting and grants management policies and procedures established to:
	1. Describe the accounting system?
	2. Stipulate (and separate) the duties of employees with these functions?
	3. Ensure that similar transactions are processed consistently?
 | [ ]  YES [ ]  NO[ ]  YES [ ]  NO[ ]  YES [ ]  NO |
| 1. Is there a written records retention policy for your organization? *If yes, provide a copy.*
 | [ ]  YES [ ]  NO |
|  |  |
| **Please explain any “no” answers for Section I:**       |  |

1. **FEDERAL DEBT CERTIFICATION**

|  |  |
| --- | --- |
| 1. Is the organization currently delinquent on any federal debt? *If yes, provide an explanation and the corrective action plan, including the target resolution date, below.*
 | [ ]  YES [ ]  NO |
|  |  |
| **Explanation & Corrective Action:**       |  |

1. **ATTACHMENTS**

**Please attach the following documents, as applicable *(do not staple)*:**

* Documentation of 501(c)3 Status
* Complete List of the Board of Directors
* Organizational Chart
* Copy of Most Recent Audited Financial Statements and/or A-133 Audit
* Schedule of Federal Funds
* Copy of the Federally Approved Indirect Cost Rate Agreement
* Sample In-Kind Donation Form
* Records Retention Policy

**PREPARER CERTIFICATION**

By my signature, I certify the information provided in this document is complete and accurate to the best of my knowledge. I understand that intentionally providing misinformation may result in ineligibility to apply for, be considered for, or receive funding through the Missouri Community Service Commission.

|  |  |  |  |
| --- | --- | --- | --- |
| **Signature of Primary Preparer:** | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Date:** |       |
| **Title of Primary Preparer:** |       |  |  |
| **Email Address:** |       | **Phone:** |       |
|  |  |  |  |
| **Names & Titles of Additional Preparers** **(if applicable):** | 1.
2.
3.
 |

|  |
| --- |
| **\*FOR INTERNAL USE ONLY (Missouri Community Service Commission)\*** |
| **Reviewed by:** |
| **Date:** |
| **Is the survey complete? [ ]  YES [ ]  NO** |
| **Are all required attachments included? [ ]  YES [ ]  NO** |
| **Comments:** |