Employ Milwaukee Subgrantee Evaluation

for Internal Controls Questionnaire

**EMPLOY MILWAUKEE PROJECT INFORMATION:**

**Employ Milwaukee Program Manager: Name, Address, Phone, Email**

**Employ Milwaukee Grant Fund #**

**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** |
|  |  |  |
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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?

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:

12. Has the agency undergone an audit by a Federal Agency within the past 5 years?  **YES**  **NO**

13. Were any audit findings or areas of concern identified?  **YES**  **NO**

If yes, describe what and how they were resolved:

**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.

1. Financial reports are prepared on the following basis:  Cash  Accrual
2. 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**

|  |  |  |
| --- | --- | --- |
| 1. Are there written accounting policies and procedures? What date were they written or last revised? |  |  |
| 1. Does the accounting system identify revenue and expenses separately? |  |  |
| 1. Does the accounting system identify expenses by project and budget cost categories? |  |  |

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| --- | --- | --- |
| 1. Does the accounting system separate direct and indirect expenses? |  |  |
| 1. Does the agency maintain a separate bank account for Federal or State grant/contract funded awards? |  |  |
| 1. If funds are commingled, can this project’s grant-related expenses be readily identified among other costs? |  |  |
| 1. Does the agency maintain a general ledger? |  |  |
| 1. Is there a cash receipts journal? |  |  |

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| --- | --- | --- |
| 1. Is there a cash disbursement journal? |  |  |
| 1. Attach an excerpt from the general ledger to demonstrate that this grant project’s funds are being tracked in the system. |  |  |
| 1. Is documentation adequate to provide an audit trail to/from original source documentation to the books of account? |  |  |
| 1. Are vouchers, invoices and/or receipts maintained for all expenses? |  |  |
| 1. Is the general ledger maintained in a manner that provides ease in the preparation of required reports? |  |  |
| 1. Are revenues and expenditures classified in the books of account in the same categories that are included in the budget? |  |  |
| * If not, are reports linked to the books by worksheets? |  |  |
| 1. Are bank accounts reconciled monthly? |  |  |
| 1. Are internal control procedures documented?  * i.e. separation of duties, approvals, etc.? |  |  |
| 1. Is there a comparison of budget to actual expenditures? |  |  |
| 1. Is there an approved cost allocation plan for allocating indirect costs to grant programs? |  |  |
| 1. Which grantor agency approved the cost allocation plan or budget?    1. Attach a copy of the approved budget. |  |  |
| 1. Are grant expenditures reconciled to the general ledger on a periodic basis?  * If yes, how often? Click here to enter text. |  |  |
| **VENDOR PAYMENTS** | | |
| 1. Is approval received for payment of invoices prior to payment actually being made? |  |  |
| 1. Are invoices cancelled when paid? |  |  |
| 1. Are expenditures made within the time restraints of the grant and charged to the correct accounting period? |  |  |
| 1. Are all contract and subcontracts in wiring and on file? |  |  |
| List your agency’s subcontractors that have any affiliations with this grant project: Click here to enter text. | | |
| 1. Are expenditures in compliance with applicable cost principles? What cost principles are being adhered to for this grant/ contract? |  |  |
| 1. Are there written policies and procedures for processing vendor payments?  * What date were they written or last revised? Click here to enter text. |  |  |
| **PERSONNEL RECORDS** | | |
| 1. Are salaries/wages supported by time and attendance records? |  |  |
| 1. Are all leave types addressed in the personnel policy? |  |  |
| 1. Are timesheets that identify effort devoted to a particular objective maintained for all grant funded employees? |  |  |
| 1. Are all fringe benefits, except those required by law, addressed in the personnel policies? |  |  |
| 1. Does segregation of duties exist for individuals approving time and attendance records vs. the processing of payroll documentation for paychecks? |  |  |
| 1. Is payroll processed internally or is it outsourced? |  |  |
| 1. Are grant funded salaries documented in a letter or contract? |  |  |
| **TRAVEL** | | |
| 1. Are expenditures charged to travel supported by source documents? |  |  |
| 1. Are requests for travel approved in advance and reviewed to ensure compliance with grantor? |  |  |
| 1. What rate is used to reimburse mileage? Click here to enter text. | | |
| 1. Are there written policies are procedure for travel expenses?  * When were they written or last revised? Click here to enter text. |  |  |
| **PROCUREMENT POLICIES** | | |
| 1. Are there written procurement policies?  * When were they written or last reviewed? Click here to enter text. |  |  |
| 1. Does adherence to the procurement policies, in your judgement, result in obtaining the best quality of service or product at the best price? |  |  |
| 1. Are purchase orders used? |  |  |
| * If yes, are expenditures supported by an approved purchase order? |  |  |
| 1. Have purchasing authority levels been established? |  |  |
| * List the hierarchy: Click here to enter text. | | |
| 1. Are bids required for certain purchases, contracts or capital improvements? |  |  |
| **MATCHING SHARE DOCUMENTATION** | | |
| 1. Is a match required?  * If so, which type? Click here to enter text. |  |  |
| * 1. Cash   Click here to enter text. |  |  |
| * 1. In-kind   Click here to enter text. |  |  |
| 1. What is the source of the match? Click here to enter text. | | |
| 1. Do accounting records adequately reflect that the required match is expended according to the same criteria as the grant/contract funds being matched? |  |  |
| 1. Are there in-kind revenues and expenditures recorded in the accounting records? |  |  |
| * 1. If yes, is there adequate documentation to value: |  |  |
| * + 1. Services (times and attendance records, pay rate used, etc.) |  |  |
| * + 1. Goods (Basis of evaluation) |  |  |
| 4.1.3 Space (Rental comparisons, etc.) |  |  |
| **RECORD RETENTION POLICY** | | |
| 1. Are there written policies and procedures for record retention? |  |  |
| * If so, when where they written or revised? Click here to enter text. | | |
| 1. Are confidential records stored in a secure area? |  |  |
| * 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 Click here to enter text.

2. Journal Entries Click here to enter text.

3. Personnel Actions Click here to enter text.

4. Replenish Petty Cash Fund Click here to enter text.

5. Sign Checks Click here to enter text.

6. Sign Purchase Orders Click here to enter text.

7. Review Employee Timesheets for Accuracy Click here to enter text.

8. Sign Employee Timesheets/Verify Authenticity of Payee Click here to enter text.

9. Handle Accounts Receivable Documents Click here to enter text.

10. Procurement Card Approval Click here to enter text.

11. Procurement Card Holders Click here to enter text.

12. Capital Expenditures Click here to enter text.

13. Distribute Payroll Checks Click here to enter text.

14. Prepare Trial Balance Click here to enter text.

15. Open Mail Click here to enter text.

16. Open Bank Statements Click here to enter text.

17. Prepare Daily Receipt Log Click here to enter text.

18. Prepare Daily Bank Deposit Click here to enter text.

19. Conduct Bank Reconciliation Click here to enter text.

20. Make Bank Deposits Click here to enter text.

21. Coding of Leave Time to Employee Records Click here to enter text.

22. Transactions to Cash Receipts Journal Click here to enter text.

23. Transactions to Cash Disbursements Journal Click here to enter text.

24. Transactions to General Journal Click here to enter text.

25. Transactions to the General Ledger Click here to enter text.

26. Maintain Equipment Records Click here to enter text.

26a.Verify Equipment at Random Click here to enter text.

27. Supplies Inventory Records Click here to enter text.

27a.Verify Supplies at Random Click here to enter text.

28. Employee Personnel Files Click here to enter text.

29. Handle Petty Cash Click here to enter text.

29a.Verify Petty Cash at Random Click here to enter text.

**GENERAL: YES NO**

1. Has there been any change in the structure/operation of the grant program?

If yes, describe.

Click here to enter text.

**YES NO**

2. Has there been staff turnover in key positions?

If yes, what are the affected positions and reasons for the turnover?

Click here to enter text.

3. Do you have a written policies and procedure manual?

If yes, attach its table of contents and list of appendices.

Click here to enter text.

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

Click here to enter text.

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.

Click here to enter text.

|  |  |  |
| --- | --- | --- |
| 1. Are you accredited by any organization? |  |  |
| * If yes, has there been a recent change in the accreditation? |  |  |
| * Who is the accreditor? Click here to enter text. |  |  |
| 1. Do you have property and liability insurance? |  |  |
| 1. If yes, do you have a certificate of insurance on file? |  |  |

* Who is the carrier? Click here to enter text.

1. Does your agency operate satellite sites or other branches?
2. Describe procedures for safeguarding confidential information.

Click here to enter text.

**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 with your proposal or to your assigned EMI Program Manager. Your delay in returning this form may interrupt the processing of subgrants, payments, or approval of Proposal.**

Signature of Executive Director or Other Date Signed

Authorized Agent

Title (Revised 05/2016)