

Employ Milwaukee Subgrantee Evaluation for Internal Controls Questionnaire

Employ Milwaukee Project Information:

EMI Program Manager (Name, Address, Phone, E-mail):

Employ Milwaukee Grant Fund #:

Grantor:

Grant Project Name:

Project Period:

Subgrantee Information:

Subgrantee Name:

E-mail Address:

Subgrantee Telephone Number:

Subgrantee Address with City/State/Zip:

Unique Entity ID (<https://sam.gov/content/home>):

Executive Director:

Phone Number:

Fiscal Director/Accountant:

Phone Number:

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 Information: Name of Grantor & Type, I.E. Federal, State, or Other	Name of Grant	Grant Amount

Please note, Double Click in boxes to check them for all questions below.

(Revised 06/2023)

The number of years the agency has been in business: Years: _____ Months: _____

How many grant programs are operated by this agency? _____

Which OMB circulars (<https://www.whitehouse.gov/omb/information-for-agencies/circulars/>), governing guidance, or legal agreements are applicable to this grant project?

Does the agency have regular audits?

Yes No (If "No", skip down to the "**Accounting**" section.)

What is the agency's fiscal Year? (Month – Month): _____

Date of last Annual Audit: _____

Please attach a copy of the most recent completed audit.

After reviewing the financial statements, the Auditor issued an opinion that was:

Qualified Unqualified

If qualified, the opinion was:

Adverse Disclaimer

Were any audit findings identified?

Yes No

If yes, describe what and how they were resolved: _____

What is the frequency of the audits?

Quarterly Annual Bi-Annual Other

Name of CPA firm of auditor and phone number: _____

Has the agency undergone an audit by a Federal Agency within the past 5 years?

Yes No

Were any audit findings or areas of concern identified?

Yes No

If yes, describe what and how they were resolved: _____

ACCOUNTING

Which best describes the agency's accounting system?

Manual Automated

What is the name of the agency's accounting software?

How many years has the accounting software been in use?

Years: _____ Months: _____

Financial reports are prepared on the following basis:

Cash Accrual

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

Are there written accounting policies and procedures?

Yes No

What date were they written or last revised?

Does the accounting system identify revenue and expenses separately?

Yes No

Does the accounting system separate direct and indirect expenses?

Yes No

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

Yes No

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

Yes No

Does the agency maintain a general ledger?

Yes No

Is there a cash receipts journal?

Yes No

Attach an excerpt from the general ledger to demonstrate that this grant project's funds are being tracked in the system.
(If the agency is new to this grant with Employ Milwaukee, proceed to the next question.)

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

Yes No

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

Yes No

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

Yes No

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

Yes No

If not, are reports linked to the books by worksheets?

Yes No

Are bank accounts reconciled monthly?

Yes No

Are internal control procedures documented (i.e., separation of duties, approvals, etc.)?

Yes No

Is there a comparison of budget to actual expenditures?

Yes No

Is there an approved cost allocation plan for allocating indirect costs to grant programs/

Yes No

Which grantor agency approved the cost allocation plan or budget? **(Please attach a copy of approved budget.)**

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

Yes No

If yes, how often? _____

VENDOR PAYMENTS

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

Yes No

Are expenditures made within the time restraints of the grant and charged to the correct account period?

Yes No

Are all contract and subcontracts in writing or on file? <https://www.ecfr.gov/current/title-21/chapter-I/subchapter-A/part-11>

Yes No

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

Are expenditures in compliance with applicable cost principles?

Yes No

What cost principles are being adhered to for this grant / contract?

Are there written policies and procedures for processing vendor payments?

Yes No

What date were they written or last revised?

PERSONNEL RECORDS

Are salaries/wages supported by time and attendance records?

Yes No

Are all leave types addressed in the personnel policy?

Yes No

Are timesheets that identify effort devoted to a particular objective maintained for all grant funded employees?

Yes No

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

Yes No

Does segregation of duties exist for individuals approving time and attendance records vs. the processing of payroll documentation for paychecks?

Yes No

Is payroll processed internally or is it outsourced?

Are grant funded salaries documented in a letter or contract?

Yes No

TRAVEL

Are expenditures charged to travel supported by source documents?

Yes No

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

Yes No

What source is consulted to calculate mileage reimbursement rate?

Are there written policies and procedures for travel expenses?

Yes No

When were they written or last revised?

PROCUREMENT POLICIES

Are there written procurement policies?

Yes No

When were they written or last reviewed?

Are purchase orders used?

Yes No

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

Yes No

Have purchasing authority levels been established?

Yes No

If Yes, List the hierarchy:

Are bids required for certain purchases, contracts, or capital improvements?

Yes No

Please list or attach subgrantee's procurement policy:

MATCHING SHARE DOCUMENTATION

Is a match required for this grant?

Yes No

If yes, which type?

Cash In-Kind

What is the source of the match?

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

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

Yes No

If yes, is there adequate documentation to value:

- Services (times and attendance records, pay rate used, etc.)? Yes No
- Goods (Basis of evaluation)? Yes No
- Space (Rental comparisons, etc.)? Yes No

RECORD RETENTION POLICY

Are there written policies and procedures for record retention?

Yes No

If so, when were they written or revised? _____

Are confidential records stored in a secure area?

Yes No

Please detail storage process: _____

RESPONSIBLE PARTIES

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

Duty	Name / Title
Approve Expenses	
Journal Entries	
Personnel Actions	
Replenish Petty Cash Fund	
Sign Checks	
Sign Purchase Orders	
Review Employee Timesheets for Accuracy	
Sign Employee Timesheets for Accuracy	
Sign Employee Timesheets/Verify Authenticity of Payee	
Handle Accounts Receivable Documents	
Procurement Card Approval	
Procurement Card Holders	
Capital Expenditures	
Distribute Payroll Checks	
Prepare Trial Balance	
Open Mail	
Open Bank Statements	
Prepare Daily Receipt Log	
Prepare Daily Bank Deposit	
Conduct Bank Reconciliation	
Make Bank Deposits	
Coding of Leave Time to Employee Records	
Transactions to Cash Receipts Journal	
Transactions to General Ledger	
Maintain Equipment Records	
Verify Equipment at Random	
Verify Supplies at Random	
Supplies Inventory Records	

Employee Personnel Files	
Handle Petty Cash	
Verify Petty Cash at Random	
Any significant duties not listed above	

GENERAL

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

Yes No

If yes, please describe:

Has there been staff turnover in key positions?

Yes No

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

Do you have a written financial policy and procedure manual?

Yes No

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

What kind of accommodations are made to better serve clients with disabilities and language needs?

Please attach accommodations/policy if available.

Do you have a license to operate a business?

Yes No

If yes, please list any recent changes in the license status:

List the business license number and any other government issued identifying number that is associated with your agency:

Are you accredited by any organization?

Yes No

If yes, has there been a recent change in the accreditation?

Yes No

Who is the accreditor?

Do you have current property and liability insurance?

Yes No

If yes, do you have a current certificate of insurance on file with EMI?

Yes No

Does your agency operate satellite sites or other branches?

Yes No

Please describe procedures for safeguarding confidential information:

I hereby certify that all 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 Authorized Agent

Date Signed

Title