

The Governor's Office of Faith-Based and Community Initiatives



**MODULE D**  
**Financial Review**



**Date:** \_\_\_\_\_ **Visit Number:** 1 2 3 4 5 6

**Agency (Legal Applicant):** \_\_\_\_\_

**Program Name:** \_\_\_\_\_

**Physical Address:** \_\_\_\_\_

**Mailing Address (if different):** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Fax:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**Fiscal Staff/Accountant/CPA:** \_\_\_\_\_

**Physical and/or Mailing Address (if different from above):** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Fax:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

**GFBCI Commission Staff Completing Site Visit:** \_\_\_\_\_

**Program Staff Present:**

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**NOTES:**

# The Governor's Office of Faith-Based and Community Initiatives

## I. Documentation Relating to AmeriCorps Members

### Member Benefits:

#### 1. Health Insurance

- Name of insurance company:
- Number of members enrolled:
- Only FT members paid for by CNCS:  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

#### 2. Insurance

- Does the program have liability insurance policy on file?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the program have up-to-date Workers Compensation, AD&D, or other accidental insurance policy on file?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the program provide information to members regarding reasonable accommodations to members with disabilities?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

#### 3. Child Care

- Number of members enrolled:
- Proof of eligibility on file:  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- What form of proof used:

#### 4. FICA

- 7.65% FICA charged per living allowance?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Are regular deposits made as required by the IRS?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

#### 5. Does program have member W-4s on file? (pull a random sample of member files)

# The Governor's Office of Faith-Based and Community Initiatives

## II. Documentation of Fiscal Compliance

### A. AmeriCorps Members

- How often are stipends paid to members?
- Is the living allowance paid as a per hour of week wage or stipend? (verify with ledger)
- Are living allowance stipend disbursements made by check?  
Yes\_\_\_ No\_\_\_
- Is there evidence of non-federal match being available prior to the disbursement of stipends?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Is there evidence that the living allowance checks are made up of the proper federal/cash match percentages?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_  
How was this determined?

### B. Match

- How does the program meet match?
- When/how often are cash match contributions received?
- How are non-federal cash contributions received and accounted for?
- Are in-kind contributions recorded in the general ledger?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Is there a record/verification of in-kind contributions?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

## The Governor's Office of Faith-Based and Community Initiatives

- Do the in-kind documentation forms contain at a minimum the following information:

Name of Donor                      Yes\_\_\_                      No\_\_\_

Date of Donation                      Yes\_\_\_                      No\_\_\_

Description of Item/Services                      Yes\_\_\_                      No\_\_\_

Estimated Value                      Yes\_\_\_                      No\_\_\_

Signed by the Donor                      Yes\_\_\_                      No\_\_\_

- How does the program ensure it is matching at the correct percentages?
- What is the procedure the program takes when the match is low?
- At least part of matching funds is derived from the private sector or non-governmental funds?  
Yes\_\_\_                      No\_\_\_                      N/A\_\_\_

### C. Program Staff

- Does the file have proper I-9 documentation?  
Yes\_\_\_                      No\_\_\_                      N/A\_\_\_
- Does the file have proper W-4 documentation?  
Yes\_\_\_                      No\_\_\_                      N/A\_\_\_
- Does the file have a written job description for the staff member?  
Yes\_\_\_                      No\_\_\_                      N/A\_\_\_
- Are any staff working less than 100% on grant? If yes, how is actual time recorded.  
Yes\_\_\_                      No\_\_\_                      N/A\_\_\_

## The Governor's Office of Faith-Based and Community Initiatives

- Does file have wage authorization form that is signed by a member of management and justifies the amount of salary paid to the staff member on PER?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the file have an annual performance evaluation for the staff member?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- What is the organization type - State, Local and Indian Tribal governments, or Educational institutions?
- Does the file have staff timesheets signed by the staff member and supervisor documenting hours charged to the grant?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

### D. Systems/Financial Reports

- Is there a policy and procedures manual?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the policies and procedures document separation of duties?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Are checks signed by two people, one of whom is not involved in the preparation of checks?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_
- How often are program bank statements reconciled?
- Are bank statements reconciled by someone other than the fiscal agent?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

List Person:

- Are expenditures tracked by budget line item?  
Yes\_\_\_ No\_\_\_ N/A\_\_\_

## The Governor's Office of Faith-Based and Community Initiatives

- Is the information provided in the quarterly FSR supported by program accounting records? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Are program administrative costs documented in the general ledger? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the program have procedures in place to ensure that administrative costs are not exceeded? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the program use an interest bearing account for grant funds? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Does the grantee maintain adequate support documentation for every expenditure? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Grantee is not exceeding the daily maximum rate for consultants? (2007-08 Program Year \$540) Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Demonstrate clear audit trail from FSRs to monthly expense reports to internal accounting records and back to budget line items. Yes\_\_\_ No\_\_\_ N/A\_\_\_

### III. Programmatic Documentation

Files:

- Copy of the signed cooperative agreement on file? Yes\_\_\_ No\_\_\_ N/A\_\_\_
- Grant provisions on file:  
  
Provisions provided to the program staff:  
Yes\_\_\_ No\_\_\_  
  
Provisions provided to the fiscal staff:  
Yes\_\_\_ No\_\_\_
- Copy of the current audit on file?