

**Shelby County Government  
Subgrantee Evaluation for Internal Controls  
Questionnaire**

**This form is due from DCI subgrantees on or before 01/25/13**

**SHELBY COUNTY GRANT PROJECT INFORMATION:**

**Malrie Shelton, 160 N. Main, Suite 350, Memphis 38103 malrie.shelton@shelbycountyttn.gov  
Shelby County Grant Staff Contact: Name, Address, Phone and Email**

**NOTE: Return completed questionnaire to Malrie Shelton on or before 01.25.2013**

**685  
SCG Grant Fund #**

**Office of Early Childhood and Youth  
SCG Department**

**U.S. Department of Justice  
Grantor**

**Defending Childhood Initiative – Network for Overcoming Violence and Abuse (NOVA)  
Grant Project Name**

**10.01.2011 – 09.30.2013  
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.

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

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

**Internal Control Questionnaire**

**SUBGRANTEE** \_\_\_\_\_

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: \_\_\_\_\_

**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:

6. Are there written accounting policies and procedures? What date YES NO

**Internal Control Questionnaire**

**SUBGRANTEE** \_\_\_\_\_

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"/> |       |
| 8. Does the accounting system identify expenses by project and budget cost categories?   | <input type="checkbox"/> | <input type="checkbox"/> |       |
| 9. Does the accounting system separate direct and indirect expenses?   | <input type="checkbox"/> | <input type="checkbox"/> |       |
| 10. Does the agency maintain a separate bank account for Federal or State grant/contract funded awards?  | <input type="checkbox"/> | <input type="checkbox"/> |       |
| 11. If funds are commingled, can this project's grant-related expenses be readily identified among other costs?  | <input type="checkbox"/> | <input type="checkbox"/> |       |
| 12. Does the agency maintain a general ledger?   | <input type="checkbox"/> | <input type="checkbox"/> |       |
| 13. Is there a cash receipts journal?  | <input type="checkbox"/> | <input type="checkbox"/> |       |
|  | <b>YES</b>               | <b>NO</b>                |       |
| 14. Is there a cash disbursement journal?  | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| 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<br><input type="checkbox"/> <input type="checkbox"/> _____<br>to/from original source documentation to the books of account?       |                          |                          |       |
| 17. Are vouchers, invoices and/or receipts maintained for all expenses?  | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| 18. Is the general ledger maintained in a manner that provides ease in the preparation of required<br><input type="checkbox"/> <input type="checkbox"/> _____<br>reports?                  |                          |                          |       |
| 19. Are revenues and expenditures classified in the books of account in the same categories that are<br><input type="checkbox"/> <input type="checkbox"/> _____<br>included in the budget? |                          |                          |       |
| 19a. If not, are reports linked to the books by<br><input type="checkbox"/> <input type="checkbox"/> _____<br>worksheets?  |                          |                          |       |
| 20. Are bank accounts reconciled monthly?<br><input type="checkbox"/> <input type="checkbox"/> _____   |                          |                          |       |
| 21. Are internal control procedures documented?  |                          |                          |       |

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SUBGRANTEE \_\_\_\_\_

i.e. separation of duties, approvals, etc.?

\_\_\_\_\_

**YES NO**

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

\_\_\_\_\_

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:

\_\_\_\_\_

**Internal Control Questionnaire**

SUBGRANTEE \_\_\_\_\_

5. Are expenditures in compliance with applicable 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?

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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?

**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?

\_\_\_\_\_

**YES NO**

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

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purchase order?

\_\_\_\_\_

4. Have purchasing authority levels been established?

List the hierarchy.  
\_\_\_\_\_

5. Are bids required for certain purchases, contracts

or

capital improvements?  
\_\_\_\_\_

**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?

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.)

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SUBGRANTEE \_\_\_\_\_

- 
- 

\_\_\_\_\_

4.1.2. 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 were they

- 
- 

\_\_\_\_\_ written or last revised?

**YES NO**

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 \_\_\_\_\_

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- 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 \_\_\_\_\_
- 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  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

5. Do you have a license to operate a business?  YES  NO  
If yes, has there been any recent change in the license status?  YES  NO  
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?  YES  NO  
If yes, has there been a recent change in the accreditation?  YES  NO  
Who is the accreditor? \_\_\_\_\_

7. Do you have property and liability insurance?  YES  NO  
If yes, do you have a certificate of insurance on file?  YES  NO  
Who is the carrier? \_\_\_\_\_

8. Does your agency operate satellite sites or other branches?  YES  NO

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.**

**Internal Control Questionnaire**

**SUBGRANTEE** \_\_\_\_\_

Signature of Executive Director or Other  
Authorized Agent

Date Signed

\_\_\_\_\_  
Title

(Revised 1/11/13)