

Financial Management Survey For AARP Experience Corps Projects 2014-2015

Please complete the form, answering each question or statement. You may need to ask others in the organization for assistance. For any "No" answers, please indicate *why* in the *Comments* section. Once complete, the form should be reviewed and signed by an authorized individual familiar with the organization's financial systems and a signed copy should be submitted to the AARP Experience Corps National Office.

		Yes	No	Comments
1.	Organization has written financial management policies, including, but not limited to:			
	Internal Controls	X		
	Billing Procedures	X		
	Personnel Policies	X		
	Accounting Procedures Manual	X		
	Organization has a written and updated chart of accounts showing what line categories and sub-categories are in use and how they coordinate with the agency's reporting requirements.	X		
	Procurement Policy (Federal compliant)	X		
	Allocation Methodology	X		
2.	Is the organization required to have an independent audit?	X		
3.	Is the organization required to have an A-133 audit? (Federal law requires all nonprofit organizations to have an A-133 audit whenever the organization expends \$500,000 or more in federal funding.)	X		
4.	Is the audit available for the most recent fiscal year?	X		
5.	The individuals responsible for the agency's financial records are sufficiently experienced and trained for the task.	X		
6.	Board members are insured against liability.	X		
7.	There is a budget for each program representing a comparative budget and actual revenues and expenses.	X		
9.	Organization's financial data is sufficiently accurate and timely (current within 30 days) to be used for planning, monitoring, and decision-making purposes.	X		
10.	Organization's financial reports contain narrative information needed to support both decision-making and authorization processes.	X		
11.	The organization's financial reports are GAAP compliant and meet its funding sources requirements.	X		

Exhibit C

		Yes	No	Comments
12.	The financial records filing system is separated by each accounting function and includes supporting documentation and authorization for each transaction (e.g., receipts, forms, and invoices, disbursement records, pay reports).	X		
13.	The organization's cash disbursements are supported by adequate documentation.	X		
14.	The organization has an up-to-date journal system summarizing each month's transactions, including, but not limited to the following:	X		
	General Ledger	X		
	General Journal	X		
	Cash Receipts Journal	X		
	Cash Disbursements Journal	X		
	Accounts Receivable Ledger	X		
	Accounts Payable Ledger	X		
	Supporting Allocation schedules if not processed through Accounting system	X		
15.	Organization tracks each major grant or contract; each can be clearly identified and reported monthly as expenses are charged to respective funding sources.	X		
16.	Organization has established a system for separation of duties, ensuring that no one individual controls all aspects of a financial transaction (e.g., receiving cash, depositing cash, recording cash, and reconciling bank account).	X		
17.	Organization has a system to ensure that those who authorize a purchase is not the same person who signs for the cash disbursement, or that a counter-signatures for this disbursements is required.	X		
18.	Organization has a written purchase order/check request system.	X		
19.	Organization has a closely controlled petty cash system.	X		
20.	There is a system for handling all contributions, grants, and earnings including a means of providing contributors with receipts and reports.	X		
21.	Is there currently a system to track funding match contributions, both in-kind and cash?	X		
22.	Does the matching system separate expenses by program?	X		
23.	Revenues and Expenses are differentiated in the Accounting system by respective programs (e.g., the Executive Director's time is recorded separately for monitoring different	X		

	Xprograms.)			
	Do you have an allocation plan to determine how much of his/her salary goes to each?	X		
24.	Is your payroll process supported with individual payroll activity reports that abide by provisions of OMB Circulars A-102, A-110, A-122 and A-133, as applicable?	X		
25.	Does your accounting system and chart of accounts allow assignment of jobs or classes or other similar coding to track expenses eligible for reimbursement by the AmeriCorps Grant or other Federal funding sub-granted from AARP Experience Corps National?	X		

If your audit were next month, would you have current:	Yes	No	Comments
• Bank statements and reconciliations	X		
• Contracts with Independent Contractors	X		
• Quarterly Payroll tax forms	X		
• Leases, loan agreements, insurance policies	X		
• Payroll activity reports for each paid employee	X		
• Personnel/Benefit policies	X		
• Depreciation Schedule	X		
• Signed timesheets to support payroll activity reports	X		
• Receipts and other supporting documents to support expenditures	X		

Acknowledgement – to be signed by two representatives of the Affiliate: one project staff representative and one organizational (host) financial representative.

We declare that we have examined and completed this form, and to the best of our knowledge and belief, the responses provided are true, correct, and complete.

For Project Affiliate (Project Director/Staff):

BY: Kim Bauman

Kim Bauman
PRINT NAME

Social Services Supervisor
TITLE

715 W. Fifth Street, Tempe, AZ 85281
ADDRESS

8-25-14
DATE

For Project Affiliate (Org Financial Officer/Mngr):

BY: Kenneth Jones

Kenneth Jones
PRINT NAME

Deputy City Manager-Chief Financial Officer
TITLE

P.O. Box 5002, Tempe, AZ 85281
ADDRESS

8/21/14
DATE