Name of Program: _____

Financial Contact Name: _____

Financial Contact Email: _____

Financial Contact Phone: _____

Financial Compliance: Desk Monitoring Tool

Legend: **Y** = Yes; **N** = No; **NA** = Not Applicable; **NI** = Needs Improvement

Administrative and Accounting		**Response**
1.	What accounting software system does your organization use?	
2.	What is your financial accounting basis (cash or accrual)? When does your fiscal year end?	
3.	How do you allocate indirect expenses to your AmeriCorps program? What method do you use?	
4.	How are administrative rates (e.g., 5%, 10%, or other) calculated for the AmeriCorps grant, and how often?	
5.	Who processes your organizational staff payroll and Member living allowances payments? Is it done internally or outsourced?	
6.	Who prepares your Grantee Share Expenditure Report? Who reviews and approves it before submission?	
7.	How often are budget versus actual reports prepared? Who reviews them?	

Financial Management Systems		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
8.	Does your general ledger separately identify all Federal awards received & expended? (2CFR§200.302)					Copy of Chart of Accounts.
9.	For each Federal program and award, do the records identify (2CFR§200.302): • CFDA title and number, • Federal award identification number and year, • Name of the Federal agency, • Name of the pass-through entity?					Documentation that supports this data is documented in your accounting system.
10.	Are records accurate, current, and provide complete disclosure of the financial results for each Federal award? (2CFR§200.302)					Copy of General Ledger for May 2016.

11.	Do accounting records include (2CFR§200.302): • Source of Federal award, • Authorizations, Obligations, Unobligated balances, • Assets, • Expenditures, Income, Interest, and • Supported by source documentation?					Same as Question 10.
12.	How does the organization implement adequate safeguards of all assets and assure they are used solely for authorized purposes? (2CFR§200.302)					Copy of a written procedure to safeguard assets.
13.	Does the accounting system compare expenses with budget amounts for the grant (Federal and Grantee shares)? (2CFR§200.302)					Copy of budget versus actual report used for May 2016.
14.	Do the records account for: • Matching funds separately from Federal funds? • Income and expenses for each program year?					Same as Question 10.
Budget Amendments		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
15.	Does program obtain written approval from the NY Commission prior to budgetary changes? (2CFR§200.308)					Provide documentation for any changes during the full program year that covered May 2016.
AmeriCorps Expenses (2CFR§200 Subpart E–Cost Principles)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
16.	Does the program have signed staff time and attendance records indicating time spent on various activities, e.g., AmeriCorps grants, other projects?					Copy of all timesheets for staff salaries and wages charged to the AmeriCorps grant for May 2016 – must support the General Ledger charges.
17.	If staff time is spent fundraising, do staff timesheets separately identify time spent fundraising? Fundraising is an unallowable expense, but 100% of staff time must be accounted for on one complete timesheet.					Same as Question 16.
18.	Are allowable fringe benefits accurately charged?					Copy of all payroll documentation that support fringe benefits charged to the AmeriCorps grant for May 2016 – must support the General Ledger charges.
19.	Does the organization have approved travel request and reimbursement documentation according to organizational policies & procedures?					Copy of all travel requests and reimbursements charged to the AmeriCorps grant for May 2016.
20.	Are expenses charged to the grant (Federal and Grantee share):					Copy of documentation for all expenses charged to the AmeriCorps grant for May 2016 – must support the General Ledger charges.

	• Incurred during the grant period? • Included in the original or amended budget? • Allowable according to Cost Principles?					
21.	Are invoices and payment vouchers: • Signed with approval and indicate payment? • Maintained for each expense? • Consistent with the General Ledger and reports?					Same as Question 20.
22.	For equipment purchases, does the Grantee: • Obtain prior approval before making purchases? • Maintain an inventory that complies with Cost Principles? (2CFR§200.313)					Copy of all documentation related to equipment purchased and maintained for the full program year that covered May 2016.
23.	Does the program comply with the daily $750 maximum rate for consultants, if any?					Copy of documentation that ensures the daily maximum rate was not exceeded.
24.	Does the program have approval for any subcontracts and maintain appropriate documentation of subgrant agreements?					Copy of approvals for subgrants, if any.
AmeriCorps Member Costs (45CFR§2522.240, 2522.250)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
25.	Are enrolled Members consistent with Member payments for selected pay period?					Copy of member enrollment list during May 2016.
26.	Are Member living allowances paid in regular increments? Increased increment are only allowed due to increased living allowances such as food, housing or transportation; payments are not treated as a wage.					Copy of all documentation that supports member living allowance charged to the AmeriCorps grant for May 2016.
27.	Are personal income tax and FICA withheld from Member living allowance?					Same as Question 26.
28.	Is workers' compensation and disability coverage paid for Members? These are required by NY state law.					Same as Question 26.
29.	Is liability insurance paid that properly covers Members?					Same as Question 26.
30.	Is family and medical leave coverage provided for Members, where appropriate?					Copy of FMLA coverage, and documentation that shows which members do have coverage, if any.
31.	Is a healthcare policy paid for Full Time Members not otherwise covered?					Copy of healthcare policy for full time members, plus copy of documentation showing a member denied coverage, if any.
32.	How are healthcare insurance providers notified when a Member's status changes.					Copy of notice provided when member's status changes.

33.	Are Members receiving Medicaid informed they are not eligible to waive AmeriCorps healthcare?					Copy of notification for members covered by Medicaid and required AmeriCorps healthcare, if any.
34.	Is childcare available to eligible Members?					Copy of documentation showing your program offered childcare to members.
35.	Is unemployment insurance paid? This is not required by NY state law.					Copy of documentation and justification for expense, if any.
Administrative/Indirect Costs (2CFR§200.414- 416)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
36.	Does the organization have written cost allocation procedures/plan?					Copy of cost allocation procedures/plan, and documentation to support the full program year that covered May 2016.
37.	Federally Negotiated Indirect Cost Rate: • Does the organization have a current, approved indirect cost rate? • Does the maximum Grantee share not exceed the federally approved rate, less the 5% Federal share?					If applicable, copy of approved indirect cost rate agreement, and the Grantee Share Expenditure Report that includes May 2016.
38.	De Minimis rate: If using this rate, do charges not exceed 10% of modified total direct costs and are charges accurate?					If applicable, documentation that organization elected to use the 10% De Minimis, and the Grantee Share Expenditure Report that includes May 2016.
39.	Fixed 5% / 10% rate: • Does the Federal share not exceed the approved administrative costs (.0526)? • Does the Grantee share not exceed the approved administrative costs (.10)?					If applicable, documentation that supports how rates are calculated, and the Grantee Share Expenditure Report that includes May 2016.
Match (2CFR§200.306)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
40.	Are overall match requirements being met based on year of funding?					Provide level of required funding.
41.	If source of matching funds has changed, has the program notified the NY Commission?					Copy of documentation notifying the Commission of the change of source of funds.
42.	Does the program accurately document and track cash matching contributions?					Copy of Year-to-Date Profit & Loss Statement (or other financial statement from your General Ledger) showing grant related income (cash and in-kind) received to date for the full program year that covered May 2016.
43.	If using other Federal funds as match, is documentation of approval from the other Federal agency retained?					Copy of documentation that provides approval from the other Federal agency to use Federal funds as match for the AmeriCorps grant.
In-Kind Contributions (2CFR§200.306)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
44.	Does the program claim in-kind match on the grant?					Same as Question 42.

45.	If Yes, does the in-kind contributions voucher include: • Name & signature of donor, • Date & location of contribution, • Description of contributed item or service, • Basis for valuing and determining fair market value, • If contribution was obtained with Federal funds?					Same as Question 42.
46.	Are in-kind contributions recorded as both revenue & expense?					Same as Question 42.
Program Income (2CFR§200.307)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
47.	If program income was generated and reported was it applied appropriately?					Copy of documentation that supporting program income charged for the full program year that covered May 2016.
Reporting		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
48.	If AmeriCorps grant expenses are modified in the General Ledger does the program submit a revised Quarterly Grantee Share Expenditure Report?					Copy of documentation supporting a revised Grantee Share Expenditure Report with justification.
General Organizational		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
49.	Does the organization have liability insurance for the organization and staff?					Copy of most current liability insurance.
50.	Does the program have job descriptions for staff, whose time is charged to the grant that are reflective of actual duties charged to the grant?					Copy of job descriptions for all staff charged to the AmeriCorps grant.
Audits (2CFR§200 Subpart F–Audit Requirements)		**Y**	**N**	**NA**	**NI**	**Documentation to Provide**
51.	Has the organization had a Single Audit with no findings?					If findings, copy of documentation to support corrective action.
52.	If no Single Audit is required, has an independent audit been completed with no findings?					If findings, copy of documentation to support corrective action.

Policies and Procedures				Comments
Provide copies of documented policies that are required by Federal grant regulations (OmniCircular 2 CFR § 200):		**Y**	**N**	**If a policies are not available, please describe the reason.**
53.	General financial management systems policies, procedures, manual, or guidelines.			
54.	Internal controls of grant funds, e.g., approval and documentation of expenses, separation of duties, delegations of authority, check issuance, cash receipts, cash management, bank reconciliation, travel, and payroll.			
55.	Procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the applicable cost principles and the terms and conditions of the award.			
56.	Property management for Equipment purchased with Federal funds.			
57.	Employee conflicts of interest.			
58.	Organizational conflicts of interest.			
59.	Procurement and purchasing procedures, including codes of conduct for employees engaged in the award and administration of contracts.			
60.	Time and effort distribution (timekeeping).			
61.	Insurance and indemnification.			
62.	Travel and reimbursement.			
63.	Record retention and destruction.			