

ORGANIZATIONAL ASSESSMENT©

ADMINISTRATION AND MANAGEMENT / FINANCE QUESTIONNAIRE

To be completed separately by each of the following:

- Executive
- Chief Fiscal Officer
- Board Treasurer

1. Does the organization operate according to a written annual budget that is approved and monitored by the board and modified when necessary?

Yes _____ No _____

2. Does the organization undergo an annual independent audit conforming to requirements of the American Institute of Certified Public Accountants?

Yes _____ No _____

3. Does the organization have written financial management procedures covering such matters as:

expenditure control Yes _____ No _____

check signing and check writing
authority and signature control Yes _____ No _____

financial reports Yes _____ No _____

purchasing Yes _____ No _____

4. Does the organization have a financial management system with a clear audit trail of income and expenses?

Yes _____ No _____

5. Are required reports submitted to funding sources in a timely manner?

Yes _____ No _____

6. Does the bookkeeping system include all of the following:

general ledger Yes _____ No _____

books of original entry (journals) for

ADMINISTRATION AND MANAGEMENT / FINANCE QUESTIONNAIRE (continued)

11. Does the board of directors at each meeting receive a written financial report that includes:

statements of cash balance	Yes _____	No _____
current liabilities and accounts receivable	Yes _____	No _____
statement of total revenues and expenses	Yes _____	No _____
income and expenses broken down by program	Yes _____	No _____
year-to-date variances, with explanations of any variances	Yes _____	No _____

If no, what's missing? _____

12. Does the organization insure its board members against liability?

Yes _____ No _____

13. Does the organization bond all staff who handle funds?

Yes _____ No _____

(A "no" answer to any of these questions indicates the item should be given attention.)