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

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ADMINISTRATION AND MANAGEMENT / FINANCE QUESTIONNAIRE (continued)

cash receipts, cash disbursements, general payroll and petty cash  
Yes _______  No _______

6. Does the bookkeeping system include all of the following:
   subsidiary records: accounts receivable and accounts payable  
   Yes _______  No _______

   If no, what’s missing?  
   __________________________________________________________________________________
   __________________________________________________________________________________
   __________________________________________________________________________________
   __________________________________________________________________________________
   __________________________________________________________________________________
   __________________________________________________________________________________

7. Are bookkeeping entries posted promptly?  
   Yes _______  No _______

8. Are there fireproof areas and restricted access cabinets for accounting records?  
   Yes _______  No _______

9. Are all applicable taxes paid in full and on time?  
   Yes _______  No _______

10. Are required reports submitted annually to:
   the federal government  
   Yes _______  No _______

   New York State Secretary of State Office of Charities Registration  
   Yes _______  No _______

   New York State Department of Law Charities Bureau  
   Yes _______  No _______
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? _____________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

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