

**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.)*