



**City of Tallahassee & Leon County
Provider Self-Monitoring Checklist
FY 20/21**

Agency's Legal Name: _____

This certification is to assure that the contracted agency has adequate administrative procedures in place to ensure that funds disbursed by the City of Tallahassee and Leon County will be safeguarded. This checklist does not replace the required on-site annual monitoring. Please answer all questions by checking the applicable box. If you checked no to a question, please give an explanation in the space provided below each section. ***If you need to provide additional information, please explain in Section XIV of this document.***

Please provide a brief explanation for any No or N/A responses.

I. SEGREGATION OF DUTIES

- | | |
|--|---|
| 1. Someone other than the timekeeper and persons who deliver paychecks to employees prepares the payroll. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 2. The duties of record keeper are separated from any cash related functions. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 3. Check signing is limited to those authorized to make disbursements and whose duties exclude posting and recording of cash received. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 4. Personnel performing the disbursement function are excluded from purchasing, receiving, inventory, and general ledger functions. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 5. Mail receipts are opened and listed by someone not involved in posting, deposit preparation and deposit making. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 6. The person making the deposit is different from the person who prepares the deposit. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| 7. An official who is not responsible for its preparation and is outside the payroll department approves the payroll. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |

Explanation: _____

II. POLICIES AND PROCEDURES

- | | |
|---|---|
| 1. Written policies and procedures address: | |
| a. Record retention | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| b. Travel and entertainment | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| c. Purchasing | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| d. Asset acquisition, inventory, and disposal | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |

- e. Cash management (payables, receivables, deposits, petty cash, reconciliations, etc.) Yes No N/A
- f. Credit cards Yes No N/A
- g. Subcontractors Yes No N/A
- h. Bad debt write-offs Yes No N/A
- i. Disaster recovery Yes No N/A
- j. Personnel Yes No N/A
- k. Employee loans Yes No N/A
- l. Client trust funds Yes No N/A
- m. Computer back-up Yes No N/A
- n. Conflict of Interest Yes No N/A

2. In accordance with the Board of Directors, the agency has written policies and procedures that require two signatures on checks based on certain fiscal thresholds. Furthermore, the policy must specify that no agency staff, including the executive director, can sign a check written to themselves or written for cash. The policy must also include specification and internal safeguards (board oversight) regarding making withdrawals from the agency's accounts. **Please attach a copy of this policy and procedure, signed by the Board President or Board Treasurer.**

YES ___ **NO** ___

Please list the specified fiscal threshold applicable to this policy (You must provide a response to this question.): \$ _____

3. Policies and procedures are reviewed periodically and adjusted to reflect current operations. Yes No N/A

Explanation: _____

III. INSURANCE

- 1. The agency has comprehensive liability insurance. Yes No N/A
- 2. Coverages are in effect. Yes No N/A

Explanation: _____

IV. CASH

Cash Handling Procedures

- 1. All revenue is deposited into one operating account on a daily basis. Yes No N/A
- 2. The agency maintains a cash-receipts journal. Yes No N/A
- 3. Revenue received that is not deposited on the same day is stored in a locked and secure location. Yes No N/A
- 4. The person reconciling the monthly bank statement is different than the person responsible for the check register. Yes No N/A
- 5. Payments received in the mail are opened and logged by someone not involved with posting or cash functions. Yes No N/A
- 6. Checks received in the mail are restrictively endorsed immediately upon opening the mail. Yes No N/A

- 7. Cash received from fundraising events is properly controlled, accounted, and reported.
- 8. Bank reconciliations are performed monthly, reviewed, and signed by the next higher level of management. Yes No N/A

Petty Cash

- 1. A specific employee is designated, in writing, as custodian. Yes No N/A
- 2. Petty cash is not commingled with other funds and is used for small, emergency expenses. Yes No N/A
- 3. Cash fund is kept in a locked, secure location. Yes No N/A
- 4. Payments are made through vouchers that are completely and accurately filled out. Yes No N/A
- 5. Payments are supported by invoices or receipts. Yes No N/A
- 6. Payments are under \$50 (for small incidental purchases). Yes No N/A
- 7. Travel payments are not made from petty cash. Yes No N/A
- 8. Documents are effectively canceled (marked paid) when expense is paid. Yes No N/A
- 9. The size of the petty cash fund is adequate to meet emergency expenses. Yes No N/A

Explanation: _____

V. ACCOUNTS RECEIVABLE

- 1. A detailed accounts receivable aging schedule is maintained. Yes No N/A
- 2. The accounts receivable aging schedule is reconciled to the general ledger monthly. Yes No N/A
- 3. The agency has established accounts receivable write-off procedures that:
 - Are properly documented in writing Yes No N/A
 - Are approved by the Executive Director and the Board of Directors Yes No N/A

Explanation: _____

VI. ASSETS AND PROPERTY

- 1. An annual asset inventory is taken and recorded in writing. Yes No N/A
- 2. Property records are reconciled to the general ledger at least annually. Yes No N/A

Explanation: _____

VII. ACCOUNTS PAYABLE

Disbursements

- 1. The agency maintains an account payable ledger (checkbook) for its operating account. Yes No N/A
- 2. During the payment process, the following are verified by management:
 - a. Checks are issued in sequence Yes No N/A
 - b. Voids are clearly documented and accounted for Yes No N/A
 - b. Multiple payments made to one payee during the month are researched Yes No N/A
 - c. Payments are based on original invoices Yes No N/A

- d. Payments are approved by appropriate levels of management Yes No N/A
- e. The check amount and invoice amount agree Yes No N/A
- f. Bills are paid timely Yes No N/A
- g. Payments to the Executive Director are countersigned by a Board member Yes No N/A
- h. For tax exempt providers, sales tax is not being paid on purchases of goods or services Yes No N/A

Employee Expense Transactions

- 1. Expense reports/vouchers are utilized. Yes No N/A
- 2. All expenses are supported with original receipts. Yes No N/A
- 3. The business purpose of the expenses is clearly stated. Yes No N/A

Credit Card Transactions

- 1. The agency maintains a listing of who has credit cards and the corresponding credit card numbers. Yes No N/A
- 2. The agency performs monthly reconciliations of credit card statements. Yes No N/A
- 3. The agency has review procedures that are used to track and pay balances. Yes No N/A
- 4. The cardholder or designee is not making purchases for personal use. Yes No N/A
- 5. Corporate credit cards that are loaned to employees are controlled through a log indicating the date, person's name, purchase amount, and description. Yes No N/A

Tax Payments

- 1. 941's and UCTs are completed and submitted timely. Yes No N/A

Explanation: _____

VIII. PERSONNEL MANAGEMENT/ PAYROLL

- 1. All employees document their work hours through a timesheet or punch clock; the employee and a supervisor sign time records. Yes No N/A
- 2. Non-exempt employees receive time and a half for all hours in excess of 40 hours per week. Yes No N/A
- 3. Are any employees paid as independent contractors? If YES, please explain below. Yes No N/A

Explanation: _____

IX. SUBCONTRACTS / PROFESSIONAL AGREEMENTS

- 1. All subcontracted services are supported through written agreements and:
 - a. The agreement is signed by both parties. Yes No N/A
 - b. The subcontract agreement indicates the scope of work to be performed. Yes No N/A
 - c. If any part of the department's contract with the agency is subcontracted, written documentation exists that indicates that the Human Service Division reviewed and approved of the subcontract. Yes No N/A

Explanation: _____

X. FINANCIAL REPORTING

- 1. Monthly financial statements are prepared and include at least:
 - a. An income statement by cost center Yes No N/A
 - b. Balance sheet Yes No N/A
 - c. Budget variance report Yes No N/A
- 2. Support documentation for all journal entries made is retained. Yes No N/A
- 3. The agency performs a monthly closing and prepares/prints a complete set of accounting books (general ledger, accounts payable journal, accounts receivable journal, etc.). Yes No N/A
- 4. The agency maintains a current chart of accounts which:
 - a. Allows for cost center accounting Yes No N/A
 - b. Tracks administration as a cost center Yes No N/A
 - c. Has a methodology to allocate indirect cost including administration Yes No N/A
- 5. An independent audit has been performed and the report submitted to the department within 30 days of receipt of the audit report. Yes No N/A
- 6. The agency has an adequate record keeping system where records are kept in a central location and are neat and organized. Yes No N/A
- 7. Agency management submits monthly financial statements to the Board of Directors. Yes No N/A
- 8. The agency has an operating budget that was approved by the Board of Directors. Yes No N/A

Explanation: _____

XI. ARE LOANS MADE TO EMPLOYEES? Yes No N/A

If NO, skip to Section XII.

- 1. For loans made to employees, formal, signed agreements are secured; and contain:
 - a. Date loan made, amount, and maturity Yes No N/A
 - b. Terms and conditions regarding repayment Yes No N/A
 - c. Approval by the Executive Director Yes No N/A
 - d. Disclosure to the Board of Directors through an aging schedule or other report Yes No N/A
- 2. Are loans being granted to officers and/or directors of the agency? If yes, please explain. Yes No N/A

Explanation: _____

XII. METHOD OF PAYMENT (INVOICING)

Documentation supporting the number of units and dollars claimed on corresponding invoices are kept by the agency and are available for review and inspection. Yes No N/A

Explanation: _____

XIII. CLIENT FUND ADMINISTRATION

- 1. Client funds are held in an interest bearing bank account. Yes No N/A
- 2. Is one bank account used to maintain all client money? Yes No N/A
- 3. If YES, procedures are in place to track and reconcile individual balances. Yes No N/A
- 4. Client accounts are reconciled monthly. Yes No N/A
- 5. Client deposits are made timely (within one to two days). Yes No N/A
- 6. Receipts for expenditures are maintained and approved by an appropriate level of management with documentation of such purchases. Yes No N/A
- 7. All transactions of \$15 or more are supported with receipts that are kept in the client's file. Yes No N/A

Explanation: _____

XIV. CLARIFICATION/ADDITIONAL INFORMATION

If you need to provide additional information or cannot respond to a question, please provide an explanation below.

Explanation: _____

DECLARATIONS - TO BE COMPLETED BY ALL PROVIDERS

1. Please list any and all family relationships that exist between your board of directors, your agency's principal officers, and your agency's employees.

2. Please list all persons and their titles currently authorized to sign contract(s) with the City or County governments on behalf of your agency.

3. Please list the name of your Certified Public Accountant and his or her office address and telephone number.

4. Has there been any change in structure/operations of your programs? If yes, please describe in detail.

5. Has staff turnover occurred in key positions? If yes, what are the affected positions and reasons for the turnover?

CERTIFICATION:

I hereby certify that the answers provided in this self-monitoring document are true and accurate to the best of my knowledge. I understand that falsification or misrepresentation on any question may be considered a breach of contract that may lead to the termination of all contracts with the City of Tallahassee and/or Leon County.

Signature - Executive Director

Date

Print Name - Executive Director

Signature - Chief Finance Officer or Treasurer

Date

Print Name - Chief Finance Officer or Treasurer

Signature - Board Chairperson

Date

Print Name - Board Chairperson