

# AMERICORPS SITE VISIT FISCAL CHECKLIST

## General Information

**Program Name:** \_\_\_\_\_

**Program Director:** \_\_\_\_\_

**Fiscal Manager:** \_\_\_\_\_

**Date of Visit:** \_\_\_\_\_

**Serve Idaho Reviewer:** \_\_\_\_\_

## FINANCIAL POLICIES AND PROCEDURES

1. The program has a written financial management policies and procedures manual. Procurement, segregation of duties, cash management, cost allocation, internal controls, reporting, payroll, fiscal responsibilities, etc.

Yes     No    **If no, please explain.**

2. The program uses standard accounting principles.

Yes     No    **If no, please explain.**

3. The program knows and implements sufficient internal controls.

Segregation of Duties Worksheet

Yes     No    **If no, please explain.**

4. The program documents and verifies all costs (grant and cash and in-kind match).

Yes     No    **If no, please explain.**

5. The program regularly reconciles budget to actual expenditures (required by OMB).

Yes     No    **If no, please explain.**

6. The program accurately tracks and monitors expenditures by budget line item and separates costs by the year.

Yes     No    **If no, please explain.**

7. The program accurately distinguishes receipts and disbursements attributable to the grant from those non-attributable.

Yes     No    **If no, please explain.**

8. The program retains time and activity reports that support staff time spent on the grant (and other activities if less than 100% AmeriCorps).

Yes     No    **If no, please explain.**

9. The program maintains supporting documentation for all expenditures, providing a clear audit trail.

(See Ledger paper)

Yes     No    **If no, please explain.**

10. The program ensures that grant funds do not inappropriately supplant or duplicate other funds.

Yes     No    **If no, please explain.**

11. The program is accounting for federal/non-federal funds separately.  
(This does not mean separate accounts)

Yes     No    **If no, please explain**

12. The program has written cost allocation procedures and adheres to them.

(See testing grid)

Yes     No    **If no, please explain.**

13. The program, when using a consultant, does not exceed the daily consultant fee.

Yes     No     NA    **If no, please explain.**

14. The administrative costs charged to the Corporation are within the 5.26% cap.

Yes     No    **If no, please explain.**

15. The program obtains prior written approval, when required, for budget changes.

Yes     No    **If no, please explain.**

16. The program obtains prior approval for equipment purchases when required.

Yes     No    **If no, please explain.**

17. The program maintains an equipment inventory and updates it annually.

Yes     No    **If no, please explain.**

18. Has the program earned income as a direct result of the program's activities?

***If yes, has income been used to finance the required match?***

Yes     No

19. The program has travel policies consistent with state and federal guidelines.

Yes     No        **If no, please explain.**

20. The program has adequate liability insurance in place for the organization, employees and members.

Yes     No        **If no, please explain.**

21. Program has accurate and up-to-date documentation showing Workers Compensation coverage for members.

Yes     No        **If no, please explain**

22. Program follows guidelines regarding payments under the grant.

Yes     No        **If no, please explain**

23. The AmeriCorps Members living stipends are not based on hours served.

No they are not         Yes they are

24. All AmeriCorps members receive the same monthly dollar amount for their living stipend/benefits based on their term of service.

Yes       No

25. The AmeriCorps members do not receive higher monthly living stipend/benefits if they start their term of service late or they do not receive a lump sum if they finish their term of service early.

No they do not       Yes they do

26. The AmeriCorps members do not receive a living stipend before their term of service begins or after their term of service ends.

No they do not       Yes they do

27. Program submits financial reports on time and accurately.

(See FFR spreadsheet)

Yes       No      **If no, please explain**

28. Program has accounting records consistent with information on the FFR?

Yes       No      **If no, please explain**

## MATCH REQUIREMENTS

1. The program meets the matching requirements.

Yes     No    **If no, please explain.**

2. The program accurately documents and tracks cash matching contributions.

(See testing grid)

Yes     No    **If no, please explain.**

3. The program accurately documents and tracks in-kind matching contributions.

(See testing grid)

Yes     No    **If no, please explain.**

4. The program has contributors fill out an in-kind contribution form?

Yes     No    **If no, please explain.**

5. In-kind reported by the Site Supervisor is their actual wage and benefits for the time spent supervising and/or training the AmeriCorps Member?

Yes     No    **If no, please explain.**

6. The reported cash and in-kind donations are identified as federal or non-federal funds?

Yes     No