

ADMINISTRATIVE AND FISCAL SELF-EVALUATION FORM PR003-03

The completion of the Administrative and Fiscal Self Evaluation provides BBHC with assurances the Applicant has adequate administrative and financial procedures in place to ensure any funds disbursed by BBHC will be safeguarded as outlined in Chapter 287, Florida Statutes.

Please answer all questions by checking the applicable box. For those items that are not applicable to your organization, check N/A. If you need to provide additional information or cannot respond to a question, please attach an explanation on a separate page.

Please provide a brief explanation for any negative response.

I. SEGREGATION OF DUTIES

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

II. WRITTEN POLICIES AND PROCEDURES

- 1. Record retention Yes No
- 2. Travel and entertainment Yes No
- 3. Purchasing Yes No
- 4. Asset acquisition, inventory, and disposal Yes No N/A
- 5. Cash management (payables, receivables, deposits, petty cash, reconciliations, etc.) Yes No N/A

- 6. Credit cards Yes No N/A
- 7. Subcontractors Yes No N/A
- 8. Bad debt write-offs Yes No N/A
- 9. Disaster plan, including recovery Yes No N/A
- 10. Personnel Yes No
- 11. Employee loans Yes No N/A
- 12. Client trust funds Yes No N/A
- 13. Computer back-up Yes No N/A
- 14. Recycling Yes No N/A
- 15. Data Security Yes No N/A

III. CASH

A. Cash Handling Procedures

- 1. a. All revenue is deposited into one operating account.

Yes	No	N/A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- b. Deposits are made on a _____ daily; _____ weekly; _____ other (be specific) basis.

<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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- 2. The organization 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 receiving the monthly bank statement in the mail is not the same person responsible for performing the monthly account reconciliation. Yes No N/A
- 5. The bank statements and paid checks are received unopened from the bank by the person reconciling the account. 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 fund raising events are properly controlled, accounted, and reported. Yes No N/A
- 8. Bank reconciliations are performed monthly, reviewed, and signed by the next level of management.

<input type="checkbox"/>	<input type="checkbox"/>
Yes	No

B. 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 funds are 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. Cash payments made are under \$50 (for small incidental purchases). Yes No N/A
- 7. Travel expenses or reimbursements 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. Surprise audits are periodically performed and documented in writing. Yes No N/A
- 10. The size of the petty cash fund is adequate to meet emergency expenses. Yes No N/A

IV. ACCOUNTS RECEIVABLE

- 1. A detailed accounts receivable aging schedule is maintained by accounting. Yes No N/A
- 2. The accounts receivable aging schedule is reconciled to the general ledger monthly. If not, specify the time schedule. Yes No N/A
- 3. The organization has established accounts receivable write off procedures that:
 - a. are properly documented Yes No
 - b. are approved by the President/Chief Executive Officer and the Board of Directors Yes No

V. ACCOUNTS PAYABLE

A. Disbursements

- 1. The organization maintains an accounts payable ledger (checkbook) for its operating account. Yes No
- 2. During the payment process, the following are verified by management:
 - a. Checks are issued in sequence Yes No

- b. Voids are clearly documented and accounted for Yes No
- c. Multiple payments made to one payee during the month are researched Yes No
- d. Payments are based on original invoices Yes No
- e. Payments are approved by appropriate levels of management Yes No
- f. Back-up is timely & effectively canceled (marked paid) upon payment (to prevent duplicate payments) Yes No
- g. The check amount and invoice amount agree Yes No
- h. Bills are timely paid Yes No
- i. Payments to the Executive Director are countersigned by a Board member Yes No N/A
- j. Goods and services with a cost of \$1500 or more are supported with a cost analysis price quotation or competitive bid unless the organization's policies and procedures require another method. If so, please specify. Yes No

For tax exempt providers ONLY, please answer Item k.:

- k. Sales tax is not being paid on purchases of goods or services. Yes No N/A

B. Employee Expense Transactions

- 1. Expense reports/vouchers are utilized. Yes No
- 2. All expenses are supported with original receipts. Yes No
- 3. The business purpose of the expenses is clearly stated. Yes No
- 4. All conference expenses are pre-authorized and supported with an agenda, backup, and receipts as appropriate Yes No N/A
- 5. A mileage sheet is used to calculate and reimburse mileage expenses. Yes No N/A
- 6. The mileage sheet contains information to include beginning and ending odometer readings, purpose, and destination. Yes No N/A
- 7. All travel expenses reimbursed from state funding sources are paid in accordance with state rates as provided in §112.061, Florida Statutes. Yes No N/A

C. Credit Card Transactions

- 1. The organization maintains a listing of who has credit cards and the corresponding credit card numbers. Yes No N/A

2. The organization performs monthly reconciliations of credit card statements. Yes No N/A
3. The organization has review procedures that are used to track and pay balances. Yes No N/A
4. Cardholders or their designee(s) is not making personal purchases with the entity's credit card. 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

D. Tax Payments

IRS Forms 941 and UCT are completed, submitted and paid timely. Yes No

VI. FINANCIAL REPORTING

1. Monthly financial statements are prepared. Yes No N/A
- These include the following:
- a. A statement of activities (income statement) listed by covered service Yes No N/A
- b. A statement of financial condition/position (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. a. The organization performs a monthly closing Yes No N/A
- b. prepares a complete set of accounting books (general ledger, accounts payable journal, accounts receivable journal, etc.) on a monthly basis. Yes No N/A
4. The organization maintains a current chart of accounts which:
- a. Allows for covered service accounting Yes No N/A
- b. Tracks administration as a covered service 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 180 days from the organization's fiscal year end or within 30 days of the organization's receipt of the audit report, whichever occurs first. Yes No N/A
6. The organization has an adequate recordkeeping system. The records are kept in a central location and are neat and organized. Yes No
7. Organization management submits monthly financial statements to the Board of Directors. Yes No N/A

Yes No N/A

VII. 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
3. Property / capital assets are recorded on an asset ledger with the following information:
- a. sequential item number Yes No N/A
 - b. description Yes No N/A
 - c. funding source Yes No N/A
 - d. purchase date and amount Yes No N/A
 - e. cost Yes No N/A
 - f. location Yes No N/A
 - g. condition Yes No N/A
 - h. asset tag number (capital assets of \$1000 or more) Yes No N/A
4. Acquisitions and disposals are documented in writing. Yes No N/A
5. If any leases for property and equipment exist, they are current and properly executed. Yes No N/A

VIII. LOANS

1. If loans are made to employees, formal, signed agreements are secured and contain the following:
- 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 President/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. If loans are being granted to officers and/or directors of the organization, please explain on separate attachment. Yes No N/A
- Attachment # _____ included. Yes No

IX. PERSONNEL MANAGEMENT / PAYROLL

1. All personnel files contain the following:
 - a. I-9 forms Yes No
 - b. W-4 forms Yes No
 - c. e-verify forms Yes No
 - d. Annual evaluations (if required) Yes No
 - e. Pay rates and changes are clearly documented and agree with the latest payroll register. Yes No
 - f. Reference checks Yes No
 - g. Security agreement forms (CF 114), if applicable Yes No N/A
 - (1) All employees with access to DCF data through computer-related media have read and signed the CF 114. Yes No
 - (2) The custodian (NAME) for all CF 114 forms at the provider's location is _____.
 - (3) The forms are stored at the following sites: _____
2.
 - a. Employees document their work hours through a time sheet or punch clock. Yes No
 - b. The employee signed the time records. Yes No
 - c. The supervisor reviewed and signed the time records. Yes No
3. Non-exempt employees receive time and a half for all hours in excess of 40 per week. Yes No
4. Do any of your employees also have a contract with your organization? If yes, please explain in separate attachment. Yes No

Attachment #_____included Yes No
- X. INDIVIDUAL CLIENT TRUST ACCOUNTS For FEDERAL BENEFIT PROGRAMS (SSAI, SSA, VA) Yes No N/A
 1. An individual account is established and managed for each client with adequate procedures in place to track all transactions and reconcile at least monthly. Yes No
 2. Able to verify that client deposits are made within two days of receipt of funds. Yes No
 3. Receipts for expenditures are maintained and approved by an appropriate level of management with documentation of such purchases. Yes No

4. All transactions are supported with receipts that are kept in the client's file. Yes No
5. Documentation is maintained for
- a. transaction dates Yes No
 - b. deposits Yes No
 - c. withdrawals Yes No
 - d. interest earned Yes No
 - e. service charges (only bank account charges permitted) Yes No
6. If any client's bank account/trust fund is in excess of \$2,000, please explain in a separate attachment. Yes No
- Attachment # ___ included Yes No
7. Client trust funds are maintained in interest bearing accounts. Yes No
8. Client trust funds are established in an insured bank, credit union or savings & loan association. Yes No

XI. INSURANCE

1. The organization has comprehensive liability insurance. Yes No
2. All required insurance policies are current and in effect. Yes No

DECLARATIONS - TO BE COMPLETED

1. Please list any and all family or business relationships that exist between your board of directors, your organization's principal officers, your organization's employees and independent contractors.

2. Please list any civil litigations pending against your organization. Include a statement as to the amount of each claim and whether such potential for loss is covered by insurance.

3. Are there any amounts or reports due to the Internal Revenue Service and any other taxing organization that have not been paid or filed? Specify amounts, reports, and due dates.

4. Please list any regulatory investigations that either occurred or are pending by any agency by which they are licensed, certified, or accredited?

5. Please list all persons and their titles currently authorized to sign contract(s) on behalf of your organization.

6. Please list your CPA and his or her office address and telephone number.

7. Has there been any change in structure/operations of your programs in the past twelve months? If yes, please describe in detail.

8. Has staff turnover occurred in key managerial or clinical positions during the past twelve months? If yes, what are the affected positions and reasons for the turnover?

Additional Comment/Explanation may be added on a separate page attached to this document.

CERTIFICATION:

I hereby certify that the answers provided in this self-monitoring document are true and accurate to the best of my knowledge.

Signature - Executive Director or CEO

Printed Name - Executive Director or CEO

Date