

# Tobacco Prevention & Cessation Program Accounting System and Financial Capability Questionnaire

Please complete the following questions and sign to certify information provided is accurate and true. (Form should be signed by the Fiscal Agent and/or CFO of the organization) Note this information is subject to TPCP monitoring.

Legal Name of Organization: \_\_\_\_\_

Address of Organization: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Is your organization a registered 501c3:     Yes                       No

Fiscal Agent Name, if applicable \_\_\_\_\_

## Organizational Policies & Procedures

Please indicate whether the organization has written policies and procedures in the following areas.

Yes	No	Item
		Financial/Accounting Practices
		Staff Code of Conduct/Statement of Ethics
		Nepotism Policy
		Internal Control Policy
		Timekeeping Guide or Policy
		Records Retention
		Travel & Reimbursement Guide or Policy
		Property Management
		Smoke Free Policy
		Procurement Guide or Policy
		Employee Benefits
		Salary, and Promotion Policies
		Board of Directors by laws
		Other:

## General Information

1. What year was the organization established? \_\_\_\_\_

2. List the number of employees in your organization:

Full-Time Employees \_\_\_\_\_                      Part-Time Employees \_\_\_\_\_

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3. Enter the beginning and ending dates of your organization's fiscal (financial) year.  
From (month, day) \_\_\_\_\_ To (month, day) \_\_\_\_\_

4. Check the organization's total operating budget for the most current completed fiscal year:

- |  |  |
|--|--|
| <input type="checkbox"/> \$0 - \$74,999        | <input type="checkbox"/> \$75,000 - \$ 124,999 |
| <input type="checkbox"/> \$125,000 - \$299,999 | <input type="checkbox"/> \$300,000 - \$599,999 |
| <input type="checkbox"/> 600,000 - \$1 Million | <input type="checkbox"/> Over 1 Million        |

5. Does your organization require a minimum unrestricted cash fund/reserves balance?

- Yes  No

If yes, what percent of the operating budget does this represent: \_\_\_\_\_%

6. Does your organization have a written fund-raising plan?

- Yes  No

7. Has your organization been audited by an independent Certified Public Accountant firm with in the past two years?

- Yes  No

If "Yes," please attach a copy of the most recent audit.

If no, please attach a copy of the following financial information:

- a. A Balance Sheet for most current completed fiscal or calendar year; and
- b. A Revenue and Expense Statement for your most current completed fiscal or calendar year

8. If you answered yes to the question 7, who accepts/reviews the audit reports?

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Board Chair     | <input type="checkbox"/> Board of Directors      | <input type="checkbox"/> Other specify: _____ |
| <input type="checkbox"/> Chief Executive | <input type="checkbox"/> Finance Committee       |   |
| <input type="checkbox"/> Audit Committee | <input type="checkbox"/> Chief Financial Officer |   |

9. Does your organization have any pending litigations?

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Yes

No

If yes, please briefly explain the nature of the litigation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10. Please attach a list of the name of your Board of Directors indicating positions and committees on Board letterhead signed by the Board President.**

**11. Does your organization engage in any activity that would generate program income from events such as conferences, workshops, or trainings in which fees are charges for participation/attendance or from selling products etc?**

Yes

No

### *Financial and Reporting Information*

**12. Which of the following best describes your organization's accounting system?**

Manual

Automated

Combination

**13. Which of the following books of accounts do you maintain?**

General Ledger	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Purchasing Journal	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Payroll Journal	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Cash Receipts Journal	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
General Journal	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Disbursements Journal	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Other _____	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Petty Cash	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
<b>None of the Above</b> <input type="checkbox"/>									

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14. Does your organization maintain its own accounting books, or do you contract with a bookkeeper or accountant to prepare accounting records, financial statements, reports, reconciliations, and request for reimbursements?

In-house       Hire outside vendors       Both

15. Which of the following reports are prepared for Board of Directors review and how often:

Yes	No	NA	Report Type/Financial Information	Monthly	Quarterly	Annually	Other
			Balance Sheet				
			Income Statement				
			Cash Flow				
			Budget to Actual				
			Overdraft Fees/Insufficient Funds				
			Budget Revisions				
			IRS 990				
			Sub -Contract Reports				
			Large Purchases (amount set by board)				
			Compliance (individual grant report/updates)				
			Cash Reserve Levels				
			Line of Credit Use (amounts for period)				
			Other:				

16. Does the accounting system provide for the recording of expenditures for each grant by component project and budget cost category shown in approved budgets?

Yes       No

17. Does your accounting system completely and accurately track the receipt and disbursement of funds by each grant or funding source?

Yes       No

18. Does your accounting system enable you to track and document disbursements of funds (expenditures) from original invoice through final payment, for a clear audit trail?

Yes       No

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**19. Are common or indirect costs accumulated into cost pools for allocation to project, contract, and grants?**

Yes

No

**20. Does the accounting system provide for the recording of cost sharing for each project and ensures that documentation is available to support recorded cost sharing?**

Yes

No

**21. How does your organization identify overspending of grant funds?**

Accounting system compares actual to budget

Use excel spreadsheet to compare actual to budget

Other

**22. Is the organization generally familiar with the existing guidelines containing the cost principles and procedures for the determination and allowance of cost in connection with TPCP funds?**

Yes

No

Unsure

**23. Are time distribution records maintained by funding source and/or project for each employee to account for total actual hours worked?**

Yes

No

**24. Are employee timesheets, appropriately signed by the employee and by a responsible supervisory official that has firsthand knowledge of the activities performed by the employee?**

Yes

No

**25. Is payroll prepared in house staff or by a payroll service or by a contracted accountant/bookkeeper?**

In-house

Payroll Service

Accountant/bookkeeper

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**26. Does your organization have the capability to keep accounting records including invoices, vouchers, and time sheets for at least five years after the final request for reimbursement of TPCP funds?**

Yes

No

### *Internal Controls*

**27. Is a separate bank account maintained for grant funds?**

Yes

No

**28. Are at least two original signatures required on check written above a dollar threshold (determined by the organization) from any bank account(s) that are used for the receipt and/or disbursement of organizational funds, including those from TPCP sources?**

Yes

No

**If yes, what is the dollar threshold: \$\_\_\_\_\_**

**29. Is Board level approval required for any of the following financial transaction?**

Opening/Closing Bank Accounts

Yes

No

Opening Lines of Credit

Yes

No

Assigning Credit Cards

Yes

No

Financial Investment/Divestment

Yes

No

Other specify: \_\_\_\_\_

**30. Has the organization issued any loans to an employee or officer of the organization, forgiven, or written-off any loans or debts of any type in the past 12 months?**

Yes

No

**31. Does your organization use a line of credit?**

Yes

No

**If "Yes" how often in the prior fiscal year, on average, did you use the line of credit**

Weekly

Monthly

Quarterly

Annually

Did not use

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**32. Are the duties of the accountant/bookkeeper/record keeper separate from cash functions (receipts or payment of cash)?**

Yes

No

**33. Are checks signed by individual(s) whose duties exclude recording cash received, approving vouchers for payment, and preparation of payroll?**

Yes

No

**34. Do you maintain inventory records for equipment?**

Yes

No

**35. How often do you compare inventory records to actual equipment?**

Annually

Biannually

Other Specify \_\_\_\_\_

**36. Who is responsible for maintaining the accounting records?**

Name and position of individual \_\_\_\_\_

**37. Who is responsible to track and safeguard equipment inventory?**

Name and position of individual \_\_\_\_\_

**38. Who in the organization is responsible for signing Checks?**

Name and position of individual \_\_\_\_\_

**39. Who is responsible for keeping all receipts and other expense documentation for grants?**

Name and position of individual \_\_\_\_\_

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**40. Who in the organization is responsible for checking expenditures to make sure they are allowable?**

Name and position of individual \_\_\_\_\_

**41. How often are bank account(s) reconciled?**

Monthly       Quarterly       Annually       Do not reconcile

**42. Who reconciles the bank statement?**

Title: \_\_\_\_\_

**43. Who reviews or approves reconciled bank statements?**

Title: \_\_\_\_\_

**Preparer Certification:**

*By my signature, I certify that the above information is complete and correct to the best of my knowledge and ability.*

Preparer: \_\_\_\_\_

Name of Preparer: \_\_\_\_\_ Date: \_\_\_\_\_

Title of Preparer: \_\_\_\_\_

Telephone: \_\_\_\_\_ E-Mail \_\_\_\_\_

IDENTIFY ANYONE ELSE  
INVOLVED IN THE PREPARATION  
OF THIS SURVEY BY NAME AND  
POSITION TITLE: \_\_\_\_\_