

**DHS Fiscal Compliance Audit Unit
Community Services Block Grant
Low Income Home Energy Assistance Program
Pre-Visit Questionnaire**

Agency Name: _____

Contract Number: _____

General Information

1. How many counties are served by the agency? _____

2. Who handles the oversight responsibilities related to the program(s)?

CSBG Program		LIHEAP Program	
Name and Title		Name and Title	

3. Briefly describe the collaboration that occurs to address poverty issues throughout the various areas served:

4. Indicate which Federal Objectives are being met through CSBG program operations:

- ☐ Employment ☐ Income Management ☐ Health ☐ Emergency Services
☐ Education ☐ Housing ☐ Linkages ☐ Self-Sufficiency

5. Indicate which National Goals are being met through CSBG program operations:

- ☐ Goal 1: Individuals and families with low incomes are stable and achieve economic security. ☐ Goal 2: Communities where people with low incomes live are healthy and offer economic security. ☐ Goal 3: People with low incomes are engaged and active in building opportunities in communities.

6. Provide the following information regarding the agency's current Board composition:

Type of Board Member	# of Seats	# of Vacancies	Date of vacancy(ies)	% of Total Board
Elected Public Officials				
Low-Income Representatives				
Private Sector Representatives				

Please have a copy of the Agency's most recent Board Roster available for review by the State Office.

Tripartite Board

1. How are Board members made aware of their roles and responsibilities regarding CSBG and/or LIHEAP program operations?

2. Are Board members trained in ROMA? ☐ Y ☐ N

3. Date of most recent ROMA training for the Board: _____

Subcontractors / Sub-Grantees

1. Does the agency subcontract for any of the CSBG program services provided? ☐ Y ☐ N

2. Does the agency subcontract for any of the LIHEAP program services provided? ☐ Y ☐ N

3. Number of subcontracts for the year(s) monitored: CSBG _____ LIHEAP _____

4. Who handles the oversight responsibilities for the agency's subcontractors?

5. Briefly describe how CSBG/LIHEAP funds are allocated to, and utilized by, subcontractors:

6. Are contracts with all subcontractors available for review by DHS staff? ☐ Y ☐ N

7. How often does the agency monitor its subcontractors? _____

8. Briefly describe the monitoring process for subcontractors: _____

9. Does the agency require all subcontractors to submit periodic, detailed reports which provide information necessary for the agency to complete timely and accurate reports as required in its contract with DHS?

☐ Y ☐ N

10. Does the agency provide ROMA training for all of its subcontractors? ☐ Y ☐ N

11. When was the last ROMA training conducted for subcontractors? _____

12. Is there documentation of participation by low-income individuals in the planning process?

☐ Y ☐ N

Client Files

1. Are client files complete, on-site, and available for inspection by DHS staff? ☐ Y ☐ N

If not, where are files located? _____

2. Do client files contain the following documents and information?

- | | |
|--|---|
| ☐ Intake application (including demographic data) | ☐ A plan for moving the client toward self-sufficiency |
| ☐ Household income (including verification at established poverty guidelines) | ☐ Follow-up information |
| ☐ Type of service or assistance | ☐ Date(s) of service |
| ☐ Review of service(s) provided and impact on the individual or family | ☐ Referrals and follow-up |

3. Does the agency have a posted grievance process for those denied services? ☐ Y ☐ N

4. What procedures does the agency have in place regarding denial of services to applicants determined ineligible for services?

5. Has the agency received any grievances regarding the CSBG program? ☐ Y ☐ N

If yes, describe the situation and outcome. _____

6. Has the agency received any grievances regarding the LIHEAP program? ☐ Y ☐ N

If yes, describe the situation and outcome. _____

Program Operations

1. Briefly, what is the agency's current assessment of its progress towards accomplishing the objectives of its CSBG/LIHEAP program(s) as stated in the Community Action Plan (CAP)?

2. How often does the agency perform a needs assessment to prioritize its programs to address areas of greatest community need, the availability of resources, and its own strengths and limitations?

3. Are all client service locations and meetings accessible to persons with disabilities? ☐ Y ☐ N

4. Are there any unresolved findings or compliance issues previously brought to the agency's attention as a result of contract reviews, audits or other matters? ☐ Y ☐ N

Program Operations (continued)

5. Does the agency currently have any pending litigation? ☐ Y ☐ N If so, briefly explain.

6. What technical assistance and/or training do the agency and/or its subcontractors currently need?

7. What service gaps do the agency and/or its subcontractors encounter?

Agency Self-Assessment

1. Describe the agency's process to improve service delivery and outcomes/results?

2. Is the agency striving to integrate service delivery throughout the organization by breaking down the "silos" of program-specific delivery systems? If so, how?

3. Has the agency identified service gaps within the community so that services are not duplicated?

☐ Y ☐ N

4. Describe how linkages (partnerships) are developed to fill identified service gaps in the community.

5. Do the programs operated by the agency contribute to the agency's overall mission, and does each program achieve measurable outcomes that help to change the lives of people with low-income?

6. How does communication flow within the agency? Who are the primary communicators and how do they let people know what is happening?

7. What is the morale of the staff in the organization? _____

What is the staff turnover rate over the past several years? _____

Agency Self-Assessment (continued)

8. What types of supervision does staff receive, and how often do supervision sessions occur?

9. How often does the agency conduct performance appraisals of its staff? _____

When was the last staff evaluation conducted? _____

10. How is the Executive Director performance evaluated? _____

Who performs the evaluation? _____

When was the last evaluation conducted? _____

11. Can staff articulate the mission of the agency? ☐ Y ☐ N

12. What does the agency's organizational structure look like, and how does each department/division/program within the agency contribute to the goal of helping people move out of poverty?
(Attach the agency's organizational chart, if available)

13. Do program directors create and monitor their own budgets? ☐ Y ☐ N

14. Does the agency have a strategic plan? ☐ Y ☐ N

15. Who was involved in creating the strategic plan? _____

16. Is the agency's staff aware of the plan and how their jobs contribute to fulfilling the plan?

☐ Y ☐ N

17. Is the Executive Director actively involved in community partnerships and collaborations (by engaging in collaborative efforts with community partners – not just attending meetings)? Or does the agency act like a "lone ranger", isolated from community partners and potential allies?

Agency Self-Assessment (continued)

18. Is any staff other than the Executive Director involved in community partnerships and collaborations?

☐ Y ☐ N If so, who? _____

Internal Control

The internal control structure of an organization is a combination of policies and procedures designed and established to provide the entity's management reasonable assurance that the following objectives are achieved:

- (1) Transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and other financial reports;
- (2) Transactions are executed in compliance with applicable laws, regulations, and the provisions of contracts or grant agreements; and
- (3) The organization maintains accountability to ensure that funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

General Information	Yes	No	Name(s) and Title(s)
Is a specific individual responsible for maintaining the agency's financial records and for posting accounting transactions to them?			
Is another individual responsible for monitoring and reviewing the above individual's work?			
Who opens incoming mail?			
Who receives bills and invoices?			
Who approves payments?			
Who signs checks?			
Who prepares monthly bank reconciliations?			
Who approves the Reimbursement Invoice (RI) submitted to DHS?			
Does the agency maintain records for property acquired with funds from awards administered by DHS that indicate the following:	Yes	No	
a) Date the asset was acquired			
b) Description of the asset			
c) Physical location of the asset			
d) Cost or valuation of the asset			
e) Disposition of the asset			
Is a periodic physical inventory conducted at least once per year to verify assets remaining in possession and control of the grantee?			
Are identification tags placed on all property and equipment acquired with CSBG funds in accordance with CSBG Directive 98-10, dated October 28, 1998 (or subsequent directive)?			
If any property acquired with DHS administered funds was damaged, lost, or stolen, was it promptly reported to DHS?			
Does the agency follow appropriate procurement procedures?			

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

General Information (continued)	Yes	No	If no, identify any discrepancy(ies):
Are there procedures to ensure that program income from the sale of real or non-expendable property is properly recorded and reported?			
For expendable personal property, are there adequate records to support the receipt of goods, issuance of goods and the balance of goods on hand?			

Financial Reporting	Yes	No	If no, identify any discrepancy(ies):
Are the required Financial Status Reports submitted to DHS complete?			
Are the required Financial Status Reports submitted to DHS submitted on a timely basis?			
Does the information in the latest report match the information in the agency's official accounting records?			

Accounting Records	Yes	No	If no, identify any discrepancy(ies):
Does the agency's accounting system allow for the identification of revenues and expenditures by specific grant?			
Does the agency identify expenditures in its accounting records according to eligible activity classifications or categories as specified in the budget attached to the grant contract(s)?			

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

Accounting Records (continued)	Yes	No	Alternate Descriptions (if applicable)
Which of the following are utilized or maintained by the agency (insert alternate descriptions as applicable)?			
a) General Ledger			
b) General Journal			
c) Cash Receipts Journal			
d) Cash Disbursements Journal			
e) Payroll Journal			
f) Check Register			
	Yes	No	If no, how does the agency maintain budgetary control?
Do the accounting records indicate total revenues and expenditures to date, and the budget balance remaining for each activity?			
	Yes	No	If no, explain:
Are expenditures charged to each grant supported by invoices, purchase orders, contracts, etc.?			
Are payroll expenditures supported by time and attendance records?			
Do time and attendance records reflect the percentage of time charged to the program as indicated in the contract budget and Scope of Work?			
Does the agency ensure that charges for travel have documentation that includes the justification for the travel?			

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

Eligibility of Costs Reported on Reimbursement Invoice (RI)	Yes	No	If no, identify any discrepancy(ies):
Can a sample of cash disbursements from expenditures reported to DHS on the RI be traced from original accounting entries to:			
a) Canceled checks or their digital images on bank statements?			
b) Purchase orders or other contracts to purchase goods and services?			
c) Vendor statements, bills, and invoices?			
d) Approved activities identified in the contract?			
Would a sample of the following cost items reveal any obvious instances where these expenditures were not necessary and reasonable for proper and efficient administration of the program?	Yes	No	If yes, identify any discrepancy(ies):
a) Salaries and related costs			
b) Administrative services contracts (e.g., legal, audit, consulting)			
c) Travel expenditures			
d) Other administrative costs			
Would a review of program expenditures reveal the existence of any unallowable costs including, but not limited to:	Yes	No	If yes, identify any discrepancy(ies):
a) Entertainment			
b) Contributions and/or donations			
c) Fines and/or penalties			

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

Eligibility of Costs Reported on Reimbursement Invoice (RI) (continued)	Yes	No	Explanations
Have any costs related to political activities been charged to the grant program? If no, explain.			
Are costs charged to the grant program net of any and all applicable discounts, refunds and/or credits?			
Are costs charged to the grant program(s) allocable to or included as a cost of any other program in either the current or a prior period?			
Does the agency have an Indirect Cost Rate approved by their Federal cognizant agency? If yes, please have copy available for review.			
Have all planning and administrative costs subject to the percentage limitations been properly classified? If no, explain.			
Would a review of the personnel roster of staff being paid from program resources reveal any obvious instances of personnel being paid from, but not working on, program activities? If yes, explain.			
If the contract(s) selected for review contains any special conditions limiting the obligation or expenditure of DHS funds, did the agency comply with those special conditions? If no, explain.			

Cash Management	Yes	No	If no, identify any discrepancy(ies):
Are payments received from DHS traceable to the agency's Cash Receipts Journal or other accounting records and to the General Ledger?			
Does the agency deposit all cash receipts within three (3) business days?			
Did the agency make periodic and timely payments for required payroll deductions and payroll taxes?			

To assist DHS Office of Audits with its fiscal monitoring, please provide the following information:

Program Income	Yes	No	If no, identify any discrepancy(ies):
If revenue-generating or potential revenue-generating activities are being undertaken (e.g., loan repayments, property disposition, etc.), does the agency's system for recording program income provide for current, accurate, and complete recording of program income into a revenue account?			
	Yes	No	If yes, list activities:
Is the agency undertaking activities generating or likely to result in program income?			
If the answer is yes to the above question, please complete the following:			
a) Does the agency have a plan for use of program income that has been approved by DHS?			
b) Describe the steps the agency is taking to account for program income			
c) Will the agency generate program income after project closeout?			
If the answer to the above question (c) is yes, how will the agency ensure that program income is spent on eligible activities?			

Completed By

Title

Date

Completed By

Title

Date

Program Manager

Review Date