

**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. | <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 funds. | <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 and whose duties exclude posting and recording of cash received. | <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 transactions, 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 |

II. WRITTEN POLICIES AND PROCEDURES

- | | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 1. Record retention | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 2. Travel and entertainment | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 3. Purchasing | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 4. Asset acquisition, inventory, and disposal | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 5. Cash management (payables, receivables, deposits, petty cash, reconciliations, etc.) | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 6. Credit cards | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 7. Subcontractors | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

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|--------------------------------------|------------------------------|-----------------------------|------------------------------|
| 8. Bad debt write-offs | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 9. Disaster plan, including recovery | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 10. Personnel | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 11. Employee loans | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 12. Client trust funds | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 13. Computer back-up | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 14. Recycling | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 15. Data security | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

III. CASH

A. Cash Handling Procedures

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|--|------------------------------|-----------------------------|------------------------------|
| 1. a. All revenue is deposited into one operating account
b. Deposits are made on a ____ daily; ____ weekly; _____ other basis. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 2. The organization maintains a cash receipts journal. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 3. Revenue received that is not deposited on the same day is stored in a locked and secure location. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> 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. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 5. The bank statements and paid checks are received unopened from the bank by the person reconciling the account. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 6. Checks received in the mail are restrictively endorsed immediately upon opening the mail. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 7. Cash received from fund raising events are properly controlled, accounted, and reported. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 8. Bank reconciliations are performed monthly, reviewed, and signed by the next level of management. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

B. Petty Cash

- | | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 1. A specific employee is designated, in writing, as custodian. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 2. Petty cash is not commingled with other funds and is used for small, emergency expenses. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 3. Cash funds are kept in a locked, secure location. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 4. Payments are made through vouchers that are completely and accurately filled out. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

- | | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 5. Payments are supported by invoices or receipts. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 6. Cash payments are made under \$50 (for small incidental purchases). | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 7. Travel expenses or reimbursements are not made from petty cash. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 8. Documents are effectively canceled (marked paid) when expense is paid. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 9. Surprise audits are periodically performed and documented in writing. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 10. The size of the petty cash fund is adequate to meet emergency expenses. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

IV. ACCOUNTS RECEIVABLE

- | | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 1. A detailed accounts receivable aging schedule is maintained by accounting. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 2. The accounts receivable aging schedule is reconciled to the general ledger monthly. If not, specify the time schedule. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 3. The organization has established accounts receivable write off procedures that: | | | |
| a. Are properly documented | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| b. Are approved by the President/Chief Executive Officer and the Board of Directors | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

V. ACCOUNTS PAYABLE

A. Disbursements

- | | | | |
|---|------------------------------|-----------------------------|------------------------------|
| 1. The organization maintains an accounts payable ledger (workbook) for its operating account. | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| 2. During the payment process, the following are verified by management: | | | |
| a. Checks are issued in sequence | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| b. Voids are clearly documented and accounted for | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| c. Multiple payments made to one payee during the month are researched | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| d. Payments are based on original invoices | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| e. Payments are approved by appropriate levels of management | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| f. Back-up is timely & effectively cancelled (marked paid) upon payment (to prevent duplicate payments) | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| g. The check amount and invoice amount agree | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |
| h. Bills are timely paid | <input type="checkbox"/> YES | <input type="checkbox"/> NO | <input type="checkbox"/> N/A |

- 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 N/A

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 N/A
- 2. All expenses are supported with original receipts. YES NO N/A
- 3. The business profile of the expenses is clearly stated. YES NO N/A
- 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 N/A

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 | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| b. | A statement of financial condition/position (balance sheet) | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| c. | Budget variance report | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 2. | Support documentation for all journal entries made is retained. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 3. | a. The organization performs a monthly closing | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | b. Prepares a complete set of accounting books (general ledger, accounts payable journal, accounts receivable journal, etc.) on a monthly basis. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 4. | The organization maintains a current chart of accounts which: | | | | | | |
| | a. Allows for covered service accounting | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | b. Tracks administration as a covered service | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | c. Has a methodology to allocate indirect cost including administration | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | 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. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 6. | The organization has an adequate recordkeeping system. The records are kept in a central location and are neat and organized. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 7. | Organization management submits monthly financial statements to the Board of Directors. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |

VII. ASSETS AND PROPERTY

- | | | | | | | | |
|----|---|--------------------------|-----|--------------------------|----|--------------------------|-----|
| 1. | An annual inventory is taken and recorded in writing. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 2. | Property records are reconciled to the general ledger at least annually. | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| 3. | Property/capital assets are recorded on an asset ledger with the following information: | | | | | | |
| | a. Sequential item number | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | b. description | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | c. funding sources | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | d. purchase date and amount | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | e. cost | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | f. location | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | N/A |
| | g. condition | <input type="checkbox"/> | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> | 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. Attachment # ____ included. YES NO N/A

IX. PERSONNEL MANAGEMENT/PAYROLL

- 1. All personnel files contain the following:
 - a. I-9 forms YES NO N/A
 - b. W-4 forms YES NO N/A
 - c. E-verify forms YES NO N/A
 - d. Annual evaluations (if required) YES NO N/A
 - e. Pay rates and changes are clearly documented and agree with the latest payroll register. YES NO N/A
 - f. Reference checks YES NO N/A
 - 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 N/A
- 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 N/A
- b. The employee signed the time records. YES NO N/A

- c. The supervisor reviewed and signed the time records. YES NO N/A
3. Non-exempt employees receive time and a half for all hours in excess of 40 per week. YES NO N/A
4. Do any of your employees also have a contract with your organization? If yes, please explain in separate attachment. Attachment #____included YES NO N/A
- X. INDIVIDUAL CLIENT TRUST ACCOUNTS FOR FEDERAL BENEFIT PROGRAMS (SSAI, SSA, VA)
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 N/A
2. Able to verify that client deposits are made within two days of receipt of funds. YES NO N/A
3. Receipts for expenditures are maintained and approved by an appropriate level of management with documentation of such purchases. YES NO N/A
4. All transactions are supported with receipts that are kept in the client's file. YES NO N/A
5. Documentation is maintained for
- a. Transaction dates YES NO N/A
- b. Deposits YES NO N/A
- c. withdrawals YES NO N/A
- d. interest earned YES NO N/A
- e. service charges (only bank account charges permitted) YES NO N/A
6. If any client's bank account/trust fund is in excess of \$2000 please explain in a separate attachment. Attachment #____ included YES NO N/A
7. Client trust funds are maintained in interest bearing accounts. YES NO N/A
8. Client trust funds are established in an insured bank, credit union or savings & loan association. YES NO N/A
- XI. INSURANCE
1. The organization has comprehensive liability insurance. YES NO N/A
2. All required insurance policies are current and in effect. YES NO N/A

DECLARATIONS – TO BE COMPLETED

1. Please list any and all family or business relationships that exist between your board of directors, 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 or 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 key 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

Date

Printed Name – Executive Director or CEO