HIV Prevention Program
ORGANIZATIONAL SELF-ASSESSMENT TOOL FOR FISCAL MANAGEMENT AND ADMINISTRATION

Adapted from the Organizational Capacity Assessment Tool developed by John Snow, Inc.

March 2019

CBA@JSI

BACKGROUND

The Organizational Capacity Assessment (OCA) Tool was originally developed in 2009 by Initiatives Inc. and John Snow, Inc. (JSI) under the Technical Assistance for New Partners Initiative project. The OCA Tool covered a wide range of topics related to organizational systems such as governance, organizational management, finance, and human resources management. This document has been supported by the President's Emergency Plan for AIDS Relief (PEPFAR) through the United States Department of Health and Human Services (HHS) Centers for Disease Control and Prevention (CDC) under the terms of Contract No: 200-2004-05316/Task Order 0002.

In 2012, the OCA Tool was revised by a team led by CBM-US with funding from the HHS Health Resources and Services Administration (HRSA), under grant award number U64HA11466. JSI and Handicap International (HI) provided valuable input into the OCA Tool revisions. In the 2012 revisions, language was added to this tool to assess the capacity of organizations to provide meaningful involvement and equitable participation of people with disabilities within the organization and the programs and services offered by the organization.

In 2014, the OCA Tool was further revised by JSI to incorporate the topics covered by the United States Agency for International Development (USAID) Non-U.S. Organization Pre-Award Survey.

This version of the OCA tool has been adapted by JSI under CDC PS14-1403 Grant Number NU65PS004406 to meet the needs of community-based organizations (CBOs) implementing HIV prevention programs in the United States. The CBA@JSI team adapted the OCA tool based on CBO needs, as well as CDC grant management requirements, to focus on the following domains and sub-domains:

- **Financial Management:** accounting systems, internal controls, financial documentation, budgeting, financial reporting, audits, staff time management, funder compliance, and financial policies and procedures

- **Administration**: travel policies and procedures, procurement, and fixed assets control

PURPOSE

Successful HIV prevention programs are grounded in sound management practices. To ensure the effective and efficient administration of program funds, agencies must adhere to standardized policies and procedures that reflect funder requirements, terms, and conditions, as well as program objectives.

HIV program staff depend on consistent organizational and management practices to ensure the availability of adequate supplies, track resources, and allocate costs to the appropriate funding streams. For example, programs require protocols to track expenditures for agency vehicles used to conduct outreach and HIV testing in the community. Agencies may procure condoms, lab supplies, and HIV test kits in bulk and distribute them among multiple programs. However, they may need to make adjustments during implementation to account for shelf life and low volume, and need systems to track movements and allocate expenditures to the respective programs. Staff also require mechanisms to charge their time when working on different programs; such systems should not pose a burden when responsibilities fluctuate between programs throughout the day. Application of the practices detailed throughout this tool will support such program requirements.

The goal of this tool is to encourage organizational staff at multiple levels to work together in assessing the critical elements for effective organizational management, and identifying those areas that need strengthening or further development. As a self-assessment tool, it enables agencies to score their own performance against a capacity continuum of best practices, and identify gaps that may require further support. By involving management, compliance, and program components, the self-assessment process fosters team building and organizational learning. It also ensures a holistic understanding of the organization's strengths and challenges, and promotes ownership across staff to foster buy-in and commitment to making change.

Following completion of the tool, the team should identify those gaps that may be addressed internally without additional support and develop an improvement plan. For other capacity building needs, organizational leadership may choose to explore available external technical assistance (TA) resources, such as independent consultants or TA available through their funders. Recognizing that institutional development is an iterative process, the assessment may be repeated annually to monitor the effectiveness of previous actions, evaluate progress in capacity improvement, and identify new areas to strengthen.

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SUMMARY OF SELF ASSESSMENT

HOW TO USE THIS TOOL

This tool assesses organizational capacity in two main domains, with several sub-domains. These domains and sub-domains measure organizational strengths and challenges, as well as the ability to comply with CDC administrative and financial regulations and procedures.

- **FINANCIAL MANAGEMENT:** accounting systems, internal controls, financial documentation, budgeting, financial reporting, audits, staff time management, funder compliance, and financial policies and procedures

- **ADMINISTRATION:** travel policies and procedures, procurement, and fixed assets control

GETTING READY

Identify staff who can speak to management, compliance, and program components. Ask participating staff to review the tool in advance and individually score the agency based on their knowledge of the sub-domains, making notes to facilitate group discussion.

CONDUCT THE SELF ASSESSMENT

Convene staff and as a group, score each subsection along a continuum from 1-4. Note that scores are designed to set priorities and are not used to judge performance.

- As a group, read the criteria for each score aloud for each sub-domain. All of the scoring criteria must be met (boxes checked) to score the organization at the highest level. If select criteria are not met, move down a level until the organization reflects the scoring criteria.

- Review the guiding questions for each sub-domain to determine where the organization sits along the capacity continuum.

- Allow all staff to score each domain and ensure consensus before moving to the next sub-domain.

REFLECT AND IDENTIFY AREAS FOR IMPROVEMENT

Upon completion of the tool, identify areas in need of improvement based on the lower scores.

- Identify and prioritize gaps.

- Consider the responses to the guiding questions to further prioritize areas of improvement, including short-term and long-term capacity needs.

- Discuss options to address gaps, including the development of an action plan and external consultation as required.

FINANCIAL MANAGEMENT

OBJECTIVE: To assess the quality of the organization's financial system and policies and procedures, and staff knowledge of the system.

ACCOUNTING SYSTEM

🎯 **SUBSECTION OBJECTIVE:** To assess the existence and use of the accounting system, especially its ability to respond to management needs and funder requirements.

📑 **RESOURCES:** Financial manual, accounting journals, chart of accounts, payment vouchers

Your organization has (check all that apply) ...			
☐ Transactions that are either not recorded or are recorded on an ad hoc basis. ☐ A filing system that maintains only invoices/receipts for all expenditures and incoming funds.	☐ Not been consistently and/or accurately recording transactions in the accounting system.	☐ Been consistently and accurately recording transactions in the accounting system.	☐ Been consistently and accurately recording transactions in the accounting system.
☐ No qualified accounting staff.	☐ Not recruited qualified accounting staff and/or oriented accounting staff on the systems.	☐ Recruited and trained qualified accounting staff.	☐ Recruited and trained qualified accounting staff.
		☐ No process for reviewing and updating the accounting system.	☐ A process for reviewing and updating the accounting system.
		☐ Not included a narrative description of its accounting system in its financial manual.	☐ A narrative description of its accounting system in its financial manual.
READINESS LEVEL **Is a box checked in this column?** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	**Do you have at least one box checked in this column and no boxes checked in the first column?** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	**Do you have at least one box checked in this column and no boxes checked in the first or second columns?** ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	**Are all boxes checked?** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

ACCOUNTING SYSTEMS

GUIDING QUESTIONS

1. Is the organization using accounting software? If so, which system? If not, describe the manual system.

2. Is there a chart of accounts (income and expenses, assets and liabilities)? Does the organization use another set of codes to assign transactions to a specific project/funder? Does it address funder-specific requirements? (e.g., codes for unallowable expenses, tracking advances to individuals)

3. Are all payments and receipts recorded in the organization's bookkeeping system? How often are they recorded?

4. How are transactions in the accounting system linked to supporting documentation?

5. How many bank accounts does the organization have? Are there separate bank accounts for specific programs/grants?

6. Are the bank accounts in the name of the agency or individuals?

7. How often are bank accounts reconciled against the bank journals/cashbooks?

8. Are cash payments made? Are they through petty cash or an alternate system?

9. Does the organization have qualified, full-time accountants to manage the accounting system?

NOTES AND OBSERVATIONS

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INTERNAL CONTROLS

🎯 **SUBSECTION OBJECTIVE:** To assess if internal controls adequately safeguard the organization's assets, manage internal risk, and ensure the accuracy and reliability of accounting data.

📄 **RESOURCES:** Financial manual, signatory policy/authority matrix, audit reports on internal controls

Your organization has (check all that apply) ...			
DOCUMENTATION ☐ No documented internal controls.	☐ Some documented internal controls, but they are incomplete and inappropriate.	☐ Most or all documented appropriate internal controls.	☐ Complete and appropriately documented internal controls.
SEGREGATION OF DUTIES ☐ Improper segregation of duties and checks and balances (1–2 people are responsible for all steps in finance and/or procurement).	☐ Inadequate segregation of duties among procurement and/or finance staff.	☐ Adequate segregation of duties among procurement and finance staff.	☐ Appropriate segregation of duties among procurement and finance staff.
PROCEDURES	☐ Procedures that are not well- known and understood by staff and not consistently adhered to.	☐ Procedures that are generally known by staff but not consistently adhered to.	☐ Procedures known and understood by trained staff.
REVIEW PROCESS		☐ No process for reviewing and updating the accounting system.	☐ Internal controls that are consistently adhered to, reviewed, and updated.
ASSESS RISK			☐ A process for assessing financial risk.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

INTERNAL CONTROLS

GUIDING QUESTIONS

1. Are there written internal control procedures? How often are they reviewed/updated?

2. Is there a signatory authority/approval matrix? Does it include authorization limits? Who are the check signatories?

3. Is there a proper segregation of duties among procurement staff (i.e., no person can carry a transaction from beginning to end without any reviews/approvals)

4. Is there proper segregation among financial staff (i.e., for payment authorization, cash accounts reconciliation, payroll processing)?

5. What procedures are in place to safeguard financial assets (i.e., are cash, checkbooks, and records kept in a safe/secure location? Is access limited to relevant people)?

6. Does the organization assess financial risk? How and how often? Who is involved?

7. What systems does the organization have in place to prevent, detect, and manage fraud?

8. What systems ensure compliance with internal controls? Have there been findings in external or internal audits related to internal control deficiencies?

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FINANCIAL DOCUMENTATION

SUBSECTION OBJECTIVE: To assess if record keeping is adequate and if financial files are audit ready.

RESOURCES: Financial files, finance manual

Your organization has *(check all that apply)* ...

DOCUMENTATION	☐ No written financial documentation procedures.	☐ Some written financial documentation procedures, but they are incomplete and/or inappropriate.	☐ Written financial documentation procedures that are mostly complete and appropriate.	☐ Complete and appropriate written financial documentation procedures that include back-up and recovery of financial documentation.
PROCEDURES	☐ No procedures for back-up and recovery of financial documentation.	☐ Procedures that are not consistently adhered to and/or are not known to staff.	☐ Procedures that are generally adhered to, known, and understood by staff.	☐ Procedures that are known and understood by staff. ☐ Procedures that are consistently adhered to, reviewed, and updated.
FILING SYSTEM	☐ No filing system, and financial files are not readily available.	☐ A basic filing system, but financial files are not complete.	☐ Financial files that are not regularly updated or secure.	☐ Up-to-date financial files in a secure location.
FILE MANAGEMENT		☐ No one designated to manage the financial files.	☐ A staff member designated to manage the financial files.	☐ A staff member designated to manage the financial files.
BACKUP PROCEDURES		☐ Incomplete procedures for back-up and recovery of financial documentation.	☐ Written procedures for back-up and recovery of financial documentation, but these are not consistently adhered to.	
READINESS LEVEL	*Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

FINANCIAL DOCUMENTATION

GUIDING QUESTIONS

1. Is there a written process for managing financial documentation?

2. Are there written guidelines describing the documentation required for each type of transaction?

3. Are these guidelines formally reviewed/updated? How often? What is the process for revisions? Is the process for revision documented?

4. Does each transaction (and payment voucher) include and/or reference supporting documentation?

5. Is financial documentation up-to-date? Is it kept in a secure and consistent location?

6. Is there a procedure for backup and recovery of financial documentation?

7. Is there a designated person to manage the financial files?

8. Is there a policy on which and how long financial documents are kept? Is the policy compliant with funder regulations?

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BUDGETING

🎯 **SUBSECTION OBJECTIVE:** To assess the adequacy of the organization's financial planning systems, budget monitoring systems, and its ability to determine additional funding requirements.

📄 **RESOURCES:** Organization's budget, budget worksheet, chart of accounts, budget tracking worksheet

Your organization has (check all that apply) …			
ORGANIZATIONAL BUDGET ☐ No formal organizational annual budget.	☐ A basic organizational budget, but it is incomplete and is not aligned with the strategic plan.	☐ A comprehensive organizational budget that is generally aligned with the strategic plan.	☐ A comprehensive organizational budget that is aligned with the strategic plan.
BUDGET MONITORING SYSTEM ☐ No budget monitoring system.	☐ A basic budget monitoring system, but the financial data is not reviewed to address shortfalls.	☐ A good budget monitoring system where the financial data is reviewed by senior managers, but corrective action is not consistently taken.	☐ A complete and appropriate budget monitoring system where the financial data is regularly reviewed by senior managers and corrective action taken systematically to address shortfalls.
METHODOLOGY	☐ An inconsistent methodology for including organizational costs in grant budgets (if any).	☐ A consistent methodology for including organizational costs in grant budgets (if any) but it is not consistently applied.	☐ A consistent methodology for including organizational costs in grant budget (if any) that is consistently applied.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

BUDGETING

GUIDING QUESTIONS

1. Does the organization have an organizational budget that includes all the costs of running the organization? What is included?

2. How does the organization include these costs in its program budgets? Does the organization have an indirect rate? How is it determined?

3. Is the budget prepared or reviewed annually? Who is involved in the budgeting process?

4. Does the budget align with the strategic plan and is it approved by the board?

5. How is the budget monitored? Is there a person responsible for tracking the budget?

6. Are there regular meetings with senior management and relevant program staff to review budget status?

7. How are non-budgeted expenses handled (e.g., approval, budget allocation)? How are funds re-allocated between line items as a result?

8. How are grant budgets developed? What is the methodology for including organizational costs (i.e. salaries of the administration, costs of running the organization's facilities, etc.) in the budget?

9. Are there systems to manage cash flow on a monthly basis?

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FINANCIAL REPORTING

🎯 **SUBSECTION OBJECTIVE:** To assess whether the organization's routine financial reporting system allows it to meet statutory and funder requirements and stakeholders' needs for information.

📰 **RESOURCES:** Annual financial statements, financial reports to funders, funder grant agreements, management reports, senior management meeting minutes, board meeting minutes

Your organization has (check all that apply) …			
REPORTING SYSTEM ☐ No routine system for financial reporting.	☐ A basic system for financial reporting, but reporting requirements and deadlines are not adhered to.	☐ A good financial reporting system; reporting requirements and deadlines are generally adhered to.	☐ A complete and appropriate financial reporting system; reporting requirements and deadlines are consistently adhered to.
STAFFING ☐ No one designated to prepare or approve reports or financial statements.	☐ Designated staff to prepare and approve reports and financial statements.	☐ A system for regular reviews of financial reports by senior staff, but the reports are not used for decision-making.	☐ A system for senior staff to regularly review financial reports and to use the reports for decision-making.
FINANCIAL REPORTING	☐ Inconsistently delivered financial reports to stakeholders (funder, budget holders, senior management, and board members).	☐ Regularly delivered financial reports to stakeholders (funders, budget holders, senior management, board members), but they are not always accurate and/or complete.	☐ Regularly delivered accurate and complete financial reports to stakeholders (funders, budget holders, senior management, and board members).
REPORTING PROCEDURES	☐ Irregular reviews of financial reports by senior staff.	☐ Some documented financial reporting procedures.	☐ Complete and appropriately documented financial reporting procedures that are regularly reviewed and updated.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

FINANCIAL REPORTING

GUIDING QUESTIONS

1. Are there written procedures for financial reporting?

2. What reports (organizational, management, funder) are prepared and how often?

3. Does the organization produce income & expenditures (profit & loss), balance sheet and cash flow statements? How often?

4. Are the reports accurate and submitted on time?

5. Is there a person designated to prepare financial reports (organizational, management, funder reports)? Review the reports? Approve the reports?

6. How does senior management use the reports for decision-making?

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AUDITS

🎯 **SUBSECTION OBJECTIVE:** To assess whether the organization undergoes routine audits that meet statutory and funder requirements and has a system for addressing audit findings.

📰 **RESOURCES:** Financial audit reports, post-audit management plans, financial manual

Your organization has (check all that apply) ...			
STATUTORY/FUNDER REQUIREMENTS ☐ Not complied with statutory and/or funder auditing requirements.	☐ Completed a recent statutory and/or funder audit, but the scope of the audit does not meet requirements.	☐ Consistently complied with its statutory and funder audit requirements in a timely manner.	☐ Consistently complied with its statutory and funder audit requirements in a timely manner.
ASSESSING RISK AND RECOMMENDATIONS	☐ Not implemented previous audit report recommendations.	☐ No internal audit function that regularly assesses risk or reviews and updates financial management systems to reflect the changing environment.	☐ An internal audit function that assesses risk and updates financial management systems as needed.
REPORT SHARING	☐ Not shared audit reports with board members and other stakeholders.	☐ Not shared audit reports with board members and other stakeholders.	☐ Consistently shared audit reports with board members and other stakeholders.
WRITTEN NARRATIVE			☐ A written narrative of its audit procedures in the finance manual.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

AUDITS

GUIDING QUESTIONS

1. Is the organization regularly audited? If so, what kinds of audits are done (i.e., statutory, funder)?

2. How are external auditors selected and approved?

3. Is there a person designated to manage external audits?

4. Are audit recommendations implemented? Is there a process for resolving findings?

5. Are audit reports shared with the board and other stakeholders?

6. Does the organization have written policies for managing audits?

7. Does the organization have an internal audit function? If not, is there a process for assessing and managing risk?

8. For federal funding, if the required thresholds are met, does the audit conform to 45 CFR 75?

NOTES AND OBSERVATIONS

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STAFF TIME MANAGEMENT

🎯 **SUBSECTION OBJECTIVE:** To assess whether the organization actively uses timesheets for each staff member, whether timekeeping practices meet federal funding requirements, and whether the organization has systems in place for reviewing timesheets and using timesheet data for processing payroll.

📰 **RESOURCES:** Completed staff timesheets, work schedule policies, 2-3 staff files, payroll payment vouchers

Your organization has *(check all that apply)* ...			
POLICIES AND SYSTEMS ☐ No policy or system for documenting staff work hours.	☐ A staff billing policy and time-sheets that do not meet federal requirements. ☐ No policy for review or signature from a supervisor.	☐ A billing policy and timesheets that conform to federal requirements. ☐ A policy for review and signature on timesheets from a supervisor.	☐ A billing policy and timesheets that conform to federal requirements.
PAYROLL AND LABOR ☐ Not based payroll and labor billings on timesheet data.	☐ Not based payroll or labor billings on timesheet data.	☐ Not based payroll or labor billings on timesheet data.	☐ Based payroll and labor billings on timesheet data.
STAFF ORIENTATION	☐ Not oriented staff and supervisors to complete the documents properly.	☐ Oriented staff and supervisors to complete documents properly.	☐ Trained staff and supervisors to complete the timesheets properly.
TIMESHEETS		☐ Timesheets that are not always completed and submitted in a timely manner.	☐ Timesheets that are completed and submitted in a timely manner and reviewed and signed by a supervisor.
READINESS LEVEL ***Is a box checked in this column?*** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	***Do you have at least one box checked in this column and no boxes checked in the first column?*** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	***Do you have at least one box checked in this column and no boxes checked in the first or second columns?*** ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	***Are all boxes checked?*** ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

STAFF TIME MANAGEMENT

GUIDING QUESTIONS

1. Does the organization have functional timesheets that properly track leave (holiday, sickness, vacation, etc.) and separate time by project, if necessary?

2. Does the organization have written policies about time keeping and timesheets that include who should fill them in, how often, how to fill them in/make corrections, whom to submit to, who reviews, who signs, and how they are filed?

3. Do the timesheets conform to federal regulations?

4. Is there a system for training staff and supervisors on proper completion and submission of timesheets?

5. Is someone designated to review and sign each staff member's timesheet?

6. Are timesheets filed, after being properly signed? Where are they filed?

7. Are timesheets reconciled with payroll and labor billings?

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FUNDER COMPLIANCE

🎯 **SUBSECTION OBJECTIVE:** To assess the organization's capability to respond to federal funding requirements, thereby ensuring the effective implementation of its federally-funded programs.

📑 **RESOURCES:** Copy of 45 CFR 75

Your organization has (check all that apply) …			
KNOWLEDGE ABOUT AWARD TERMS ☐ Is not familiar with the terms of their award, 45 CFR 75 Cost Principles (i.e., reasonable, allocable, and allowable), audit requirements, and administrative requirements.	☐ Is knowledgeable of the terms of their award, 45 CFR 75 Cost Principles (i.e., reasonable, allocable, and allowable), audit requirements, and administrative requirements.	☐ Is knowledgeable of the terms of their award, 45 CFR 75 Cost Principles (i.e., reasonable, allocable, and allowable), audit requirements, and administrative requirements.	☐ Is knowledgeable of the terms of their award, 45 CFR 75 Cost Principles (i.e., reasonable, allocable, and allowable), audit requirements, and administrative requirements.
FUNDER REQUIREMENTS ☐ Has not listed and assigned responsibility for all funder requirements.	☐ Is aware of funder requirements, has assigned responsibility, but does not have systems in place to ensure compliance.	☐ Has systems in place to ensure compliance with funder requirements.	☐ Has systems in place to ensure compliance with funder requirements.
COMPLIANCE		☐ Does not comply consistently.	☐ Complies consistently.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

FUNDER COMPLIANCE

GUIDING QUESTIONS

1. Does the organization have a copy of all funding agreements and 45 CFR 75 readily available?

2. Is the organization aware of all federal funding requirements, including but not limited to prior-approvals, submission of work plans and annual reports, submission of financial reports, etc.

3. Has responsibility for each requirement been assigned?

4. Are requirements fulfilled correctly and on time?

5. Is a system in place to ensure compliance with the requirements?

6. Have there been findings in external or internal audits related to non-compliance with federal funding regulations?

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FINANCIALS POLICIES AND PROCEDURES

⊙ **SUBSECTION OBJECTIVE:** To assess the existence and use of financial policies and procedures and their ability to respond to management needs and funder requirements.

📄 **RESOURCES:** Financial manual, accounting journals, chart of accounts, staff interviews, payment vouchers, staff training plan/curricula

Your organization has (check all that apply) ...			
DOCUMENTATION	☐ No documented financial policies and procedures.	☐ Some documented financial policies and procedures, but they are incomplete and/or do not comply with funder requirements.	☐ Documented most or all financial policies and procedures and they are compliant.	☐ Complete and appropriate financial policies and procedures.
POLICIES & PROCEDURES		☐ Policies and procedures that are inconsistently adhered to.	☐ Policies and procedures that are consistently adhered to. ☐ No process for regularly reviewing and updating financial policies and procedures.	☐ Policies and procedures that are consistently adhered to, reviewed, and updated. ☐ Policies and procedures that are known and understood by staff.
STAFF READINESS & ORIENTATION		☐ Not oriented or trained staff in the policies and procedures.	☐ Oriented or trained staff in the policies and procedures.	
READINESS LEVEL	*Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

FINANCIALS POLICIES AND PROCEDURES

GUIDING QUESTIONS

1. Are there written financial procedures? What is the approval process?

2. Are the policies and procedures comprehensive and responsive to the organizational needs (addressing, at a minimum, chart of accounts, bank/cash management, financial documentation, signatory authority, budgeting and reporting, and audit)? Please describe.

3. Do the written procedures address funder specific requirements (e.g., definitions of reasonable, allocable and allowable/unallowable expenses)

4. Are staff oriented and trained in the procedures? How and how often?

5. Are financial procedures formally reviewed and updated? How often? What is the process for revisions? How is the process documented?

6. What systems ensure compliance with financial procedures?

7. Have there been findings in external or internal audits related to noncompliance with financial procedures? How were these resolved?

NOTES AND OBSERVATIONS

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ADMINISTRATION

OBJECTIVE: To assess the organization's capacity to effectively support its operations through its travel, procurement, and asset management systems.

TRAVEL POLICIES AND PROCEDURES

◎ **SUBSECTION OBJECTIVE:** To assess the availability of and adherence to travel policies and procedures, including compliance with funder rules and regulations.

▤ **RESOURCES:** Travel manual, staff questionnaires, related payment vouchers

Your organization has *(check all that apply)* **...**			
DOCUMENTATION ☐ No documented travel procedures (i.e., per diem levels, forms, approval procedures).	☐ Documented some travel policies and procedures, but they are incomplete or noncompliant with funder requirements.	☐ Documented most or all travel policies and procedures, and they comply with funder requirements.	☐ Complete and appropriate written travel policies and procedures that comply with funder requirements.
POLICIES & PROCEDURES	☐ Policies and procedures that are not well-known or understood by staff and not consistently adhered to.	☐ Policies and procedures that are generally known and understood by staff but not consistently adhered to.	☐ Policies and procedures that are known and understood by trained staff. ☐ Policies and procedures that are consistently adhered to, reviewed, and updated.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

TRAVEL POLICIES AND PROCEDURES

GUIDING QUESTIONS

1. Are travel policies and procedures documented, and if yes, where?

2. Do the documented policies adequately support the needs of the organization (i.e., approval process for travel, travel bookings, per diem policies, mileage rates, documentation requirements, etc.)?

3. Do the travel policies/procedures address funder specific rules and regulations? How is this done?

4. Are travel advances tracked separately within the chart of accounts and not billed to donors who prohibit billing travel advances directly?

5. How are travel advances and reconciliations documented?

6. Are outstanding travel advances tracked and reconciled in a timely manner?

NOTES AND OBSERVATIONS

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PROCUREMENT

🎯 **SUBSECTION OBJECTIVE:** To assess the availability of and adherence to procurement policies and procedures.

📄 **RESOURCES:** Procurement policies, procurement files, related payment vouchers, procurement plan

Your organization has (check all that apply) ...			
PROCUREMENT PROCEDURES ☐ No documented procurement procedures.	☐ Documented some procurement policies and procedures, but they are incomplete or inappropriate. ☐ Policies and procedures that are not well-known or understood by staff and inconsistently adhered to.	☐ Documented most or all procurement policies and procedures, and they are appropriate. ☐ Policies and procedures that are generally known and understood by staff but inconsistently adhered to.	☐ Complete and appropriate written procurement policies and procedures that incorporate donor-specific policies as required. ☐ Policies and procedures that are known and understood by trained staff. ☐ Policies and procedures that are consistently adhered to, reviewed, and updated.
PROCUREMENT PLANS ☐ No documented procurement plan.	☐ No documented procurement plan, but is aware of procurement regulations.	☐ A documented procurement plan.	☐ A documented procurement plan that is annually revised/updated.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

PROCUREMENT

GUIDING QUESTIONS

1. Are procurement policies and procedures documented, and if yes, where?

2. Do the documented policies and procedures adequately support the needs of the organization? (i.e., procurement responsibilities, procurement planning, competition, exceptions, award, delivery and inspection, documentation, inventory, etc.)?

3. Are funder specific regulations addressed in the policies?

4. Are there procedures in place to ensure both fair and transparent processes as well as reasonableness of price? Are they documented?

5. Does the organization have a conflict of interest policy that all staff have to adhere to?

6. How does the organization identify its procurement needs? Does the organization develop a plan based on those needs? If so, how often is the plan reviewed/updated?

7. How are staff made aware of those policies and procedures?

NOTES AND OBSERVATIONS

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FIXED ASSET CONTROL

🎯 **SUBSECTION OBJECTIVE:** To assess the availability of and adherence to policies and systems for managing fixed assets..

📑 **RESOURCES:** Fixed asset policies, fixed asset register, physical inventory reports

Your organization has (check all that apply) ...			
FIXED ASSET PROCEDURES ☐ No documented fixed asset procedures (i.e., inventory of assets and systems for stock control).	☐ Documented some fixed asset policies and procedures, but they are incomplete or inappropriate.	☐ Documented most or all fixed asset policies and procedures, and they are appropriate.	☐ Complete and appropriate written fixed-asset policies and procedures that incorporate donor policies as required.
FIXED ASSET REGISTER ☐ No fixed asset register.	☐ A fixed-asset register that is not complete.	☐ A fixed asset register that is complete but not regularly updated.	☐ Policies and procedures that are known and understood by trained staff. ☐ Policies and procedures that are consistently adhered to, reviewed, and updated.
POLICIES AND PROCEDURES	☐ Policies and procedures that are not well-known or understood by staff and not consistently adhered to.	☐ Policies and procedures that are known and understood by staff but inconsistently adhered to.	☐ A fixed-asset register that is regularly updated and confirmed through a physical inventory at least every two years.
READINESS LEVEL *Is a box checked in this column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 1**	*Do you have at least one box checked in this column and no boxes checked in the first column?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 2**	*Do you have at least one box checked in this column and no boxes checked in the first or second columns?* ☐ Yes ☐ No If **yes,** your readiness is: **LEVEL 3**	*Are all boxes checked?* ☐ Yes ☐ No If **yes**, your readiness is: **LEVEL 4**

FIXED ASSET CONTROL

GUIDING QUESTIONS

1. Are fixed asset policies and procedures documented, and if yes, where?

2. Do the documented policies adequately support the needs of the organization (i.e., fixed asset register, inventory marking, depreciation rates, transfer/borrowing of equipment, etc.)?

3. Are funder specific requirements incorporated into the policies?

4. Does the organization use a fixed asset register? What is included in the register? Is it up-to-date?

5. Are physical inventories completed? How is this done? How often?

6. How are staff made aware of policies and procedures?

NOTES AND OBSERVATIONS

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SELF-ASSESSMENT SUMMARY

Once you've completed the self assessment, use this summary sheet to compile the results from your financial and administrative self assessment. This sheet will help you identify areas in need of improvement and can help you track your progress along the capacity continuum.

	LEVEL 1 *Ready to start*	LEVEL 2 *Room for improvement*	LEVEL 2 *Getting close*	LEVEL 4 *Follows best practices*
FINANCIAL MANAGEMENT				
Accounting System				
Internal Controls				
Financial Documentation				
Budgeting				
Financial Reporting				
Audits				
Staff Time Management				
Funder Compliance				
Financial Policies and Procedures				
ADMINISTRATION				
Travel Policies and Procedures				
Procurement				
Fixed Asset Control				
TOTALS				

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