



George Maragos
County Comptroller

OFFICE OF THE COMPTROLLER

NOT-FOR-PROFIT AGENCY

FINANCIAL CONTROLS QUESTIONNAIRE

Questionnaire instructions: This questionnaire should be completed by all not-for-profit agencies contracting with Nassau County. Please complete only one questionnaire per agency, even if you have multiple County contracts. All questions refer to the last calendar year unless otherwise stated in the question. You may attach documents as answers to any questions, including IRS Forms 990 or audit reports. If you do not have electronic copies of the requested documentation, please forward hard copies.

Name of Agency:

Address of Agency:

Contact Name:

Phone Number:

Email Address:

	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
1. Does the Agency have an external accounting/auditing firm? If yes, please provide the firm's contact information in the space provided below. a. Name and Address of Accounting Firm: b. Engagement Partner's Name: c. Number of years the firm has been retained by your Agency: d. How often do you request bids for these services? _____			
2. Does the external accounting firm identified in question #1 perform an annual audit or review of financial statements? Date when last audit or review was performed: _____ If yes, please attach an electronic copy of the latest annual report including financial statements with the auditor's opinion, along with any interim financial statements prepared after the annual report, or send in a hard copy.			

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	<u>CHECK ONE</u>		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
Questions 3-5 pertain to the last audit report issued by external auditors:			
3. Did the Agency's external auditor issue a management letter to communicate one or more deficiencies in internal control, violations of contract provisions or grant agreements, or abuses that were significant deficiencies or material weaknesses? If yes, please attach an electronic copy of the management letter along with any written Corrective Action Plan or send a hard copy under separate cover.			
4. Were tests performed to determine compliance with the U.S. Office of Management and Budget (OMB) Circular A-133? If yes, please attach an electronic copy of the auditor's report on compliance with Circular A-133 or send a hard copy under separate cover.			
5. Did the Agency's external auditor provide other paid services (other than audit of pension plans or the preparation of the tax return) to the Agency? If yes, briefly describe the other services provided.			
6. Are your financial records prepared by an in-house accountant or an outside firm? If an outside firm, please provide the firm's contact information in the space provided below.			

Agency Financial Controls Questionnaire

	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
7. What is your Agency's current annual budget? \$ _____ For each program funded by Nassau County, please list the program name and the approximate amount funded by Nassau County. Please list each program separately. Use the additional space provide at the end of this questionnaire, if necessary. Program Name: _____ \$ _____ Program Name: _____ \$ _____ Program Name: _____ \$ _____ Program Name: _____ \$ _____			
8. Has the Agency received any communications regarding, or been the subject of, an audit from Federal, State or local regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, tax reporting or the operation of programs? If yes, please provide a brief explanation and attach an electronic copy of any communications (or audit report) received or forward a hard copy under separate cover.			
9. What controls do you have in place to ensure County funds are expended for their intended purpose?			

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	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
10. Does the Agency maintain its financial and operating records using computer based applications? If yes, what applications are being used? Please list each application and its purpose.			
11. Does the Agency have a Board of Directors (Board) and/or Trustees? If yes, please answer the following questions: a. How often do they meet? _____			
a. Are minutes recorded at each meeting?			
b. Are minutes formally accepted by the Board and/or Trustees?			
c. What financial information does the Board and/or Trustees receive and review?			
d. How often is this financial information received and reviewed? Please attach an electronic copy of the most recent review package or forward a hard copy under separate cover.			
12. Has the Agency adopted written policies and procedures for the areas listed below? Please indicate when each was last updated.			

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		CHECK ONE		
		<u>YES</u>	<u>NO</u>	<u>NA</u>
	<u>Last Updated</u>			
i. Accounting policies and procedures (including, cash purchases/disbursements, cash management/investing, budget preparation/adoption, capitalization and depreciation)				
ii. Fraud Policies and Procedures				
iii. Personnel Policies and Procedures (including, compensation, salary increases/approvals and benefit policies)				
iv. Quality Assurance Policies and Procedures (i.e., how do you verify that services are being provided in accordance with Agency policies and expectations)				
v. User Charge Billing/Collection				
vi. Other (please explain): _____				
13. Does the Agency have a written policy to protect whistleblowers?				
14. Does the Agency have any of the following:				
a. a separate audit committee of the Board?				
b. a separate finance committee of the Board?				
c. a separate compensation committee of the Board?				
15. If you answered yes to one or more of Question 14 above, please respond to the following. Are separate minutes maintained for:				
a. the audit committee?				
b. the finance committee?				
c. the compensation committee?				
d. are the minutes approved by each of the committees?				

Agency Financial Controls Questionnaire

	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
e. If you answered NO to any of the above, please briefly explain.			
16. Have you been made aware of and/or discovered any potential Fraud, (i.e. illegal acts, violations of provisions of contracts or grant agreements, or abuse) occurring within the agency? a. If yes, briefly describe and indicate, using the additional space provided at the end of this questionnaire, how you became aware of, or detected the Fraud. Please include the amount and type of Fraud discovered, e.g., petty cash, Medicaid or credit card.			
b. If yes, did you report the Fraud to the Board, law enforcement authorities and/or an insurance company? Please briefly describe when and to whom the report was made, and attach as an electronic document or send under separate cover, all relevant documentation.			
c. What steps have been taken by the Agency to prevent future occurrences? Please address the preventative steps taken in the additional space provided at the end of this questionnaire.			
d. Are there procedures in place for employees and external parties to anonymously report complaints, potential Fraud (i.e., illegal acts, violations of provisions of contracts or grant agreements, or abuse) occurring within the agency?			

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	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
17. Does the Agency and/or its Board have a written code of ethics and/or conflict of interest policy? If yes, please respond to the following questions:			
a. Who receives the written code of ethics and/or conflict of interest policy (i.e., all employees, key employees, all Board members or Trustees)?			
b. Is each recipient required to acknowledge receipt of the policy?			
c. How often are recipients required to receive and sign the policy?			
d. Are officers, directors or trustees and key employees required to disclose annually interests that could give rise to conflicts? If so, please briefly explain how this is done.			
e. Does the Agency and/or its Board regularly and consistently monitor and enforce compliance with this policy?			
f. If so, describe how this is done.			

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	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
g. If the Agency does not have a conflict of interest policy, please explain how the Agency monitors any potential conflicts.			
h. Did any code of ethics violations or conflicts of interest, as defined under your policy, occur or exist during the last year? If yes, briefly describe the incident and how it was addressed.			
18. Are any of the Agency's Board members, and/or key members of management related to one another, a staff member they manage (i.e., oversee or determine compensation for), or to a third party who does business with the Agency? If yes, please list name of individual(s) and the relationship(s) and please explain in the space provided below.			

Agency Financial Controls Questionnaire

	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
19. Has the Agency experienced internal staff turnover in the last year (e.g., executive director, chief financial officer/finance officer, program director or other key employees)? A key employee is any person having responsibilities, powers, or influence similar to officers, directors or trustees. The term includes the chief management and administrative officials of an organization. A chief financial officer and the officer in charge of administration or program operations are both key employees if they have the authority to control the organizations activities, its finances, or both.			
20. Does the Agency's Board and/or Trustees approve the compensation packages for the Agency's executive director and/or other management? (This question refers only to executive/senior staff members reported on IRS Form 990 for the last calendar year.) If no, please explain.			
b. If yes, how are approvals documented? (Please explain.)			
c. Does the Board and/or Trustees approve salary increases and levels for management? If no, please explain.			

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	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
23. Please explain how employee salaries and other compensation are determined and approved, including annual increases, bonuses (i.e., compensation committee, annual performance reviews, union contract, etc.).			
24. Do any of your Agency's board members receive any compensation, health benefits or other fringe benefits from the Agency? If yes, please list each member and the type of compensation and/or benefits received.			
25. Does the Agency have a defined method of allocating personnel, occupancy costs and other expenses that accurately reflects the costs applicable to County programs/contracts? If yes, please answer the following:			
a. Is it consistently followed each year across all County programs/contracts?			
b. Does the Agency retain documentation to support the current allocation and any changes that have been made to the allocation method? If yes, please answer the following:			
i. For how long? _____			
ii. In what form (i.e., paper, electronic)?			

Agency Financial Controls Questionnaire

	CHECK ONE		
	<u>YES</u>	<u>NO</u>	<u>NA</u>
c. Briefly explain the methodology:			
d. How are employees' salaries allocated?			
i. Based upon budget?			
ii. Based upon time studies performed on a periodic basis (i.e., quarterly, semiannually, or annually)?			
iii. Based upon physical time records?			
iv. Other (please explain)?			
26. Are there any issues that should be brought to the attention of the Comptroller's Office? If yes, briefly explain.			

Agency Financial Controls Questionnaire

If you have any questions, please e-mail: comptrollerfieldaudit@nassaucountyny.gov

Please submit your completed questionnaire via email to the email address above, or you may return a hard copy of your completed questionnaire to:

Field Audit
Nassau County Comptroller's Office
240 Old Country Road
Mineola, NY 11501

Certification

☐ **By checking this box you certify that all of the information provided in this questionnaire is true and correct to the best of your knowledge.**

Chief Executive Officer (Signature and Print Name)

(Date)

☐ **By checking this box you certify that all of the information provided in this questionnaire is true and correct to the best of your knowledge.**

Chief Financial Officer and/or Principal Accounting Officer (Signature and Print Name)

(Date)

☐ **By checking this box you certify that all of the information provided in this questionnaire is true and correct to the best of your knowledge.**

Board Chairperson (Signature and Print Name)

(Date)

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ATTACHED STATEMENT

If applicable, please provide details as required for questions 7, 16a. and 16c., or any other relevant information that may require clarification. Please indicate to which question your response refers.