**Harvey County United Way**

**Community Investment Grant Application**

**Grant Year April 1, 2019 to March 31, 2020**

ADDENDUM B – INFORMATION ONLY – SUBMIT ANSWERS ON A SEPARATE SHEET

*For organizations with a total gross annual income of $150,000 or less ONLY:*

If an audit is not performed, then the organization will follow the guidelines below.

1. A written statement from a financial committee of the board or the treasurer of the board stating that the committee or treasurer independently reviews the financial records and signs off on an annual financial report each year. The financial committee members or treasurer should have a financial accounting background.

2. A statement describing the process used to ensure that opportunities for embezzlement, fraud, or fiscal mismanagement are minimized. This process shall include, but is not limited to:

* 1. brief description of division of financial duties,
  2. reviewing the bank statements and bank statement reconciliations,
  3. check writing procedures, including any need for more than one signature,
  4. checking receipts to see if they match checks and are for approved expenses (at least spot checking, this should be done as checks are written on a monthly basis),
  5. checking records for income and making sure process is in place to thank donors,
  6. checking balances on computer software vs. bank accounts,
  7. checking any payroll records to match against State and Federal filings and hours for employees,
  8. checking that expenses fall within board approved budget guidelines, and
  9. checking cash balances and assuring that adequate funds are available for obligations.

NOTE: If an audit is not performed:

         Program outcomes must still be demonstrated and verifiable.

         Harvey County United Way reserves the right to conduct an on-site inspection of agency’s books & records.